



Dave Yost • Auditor of State



**LORAIN COUNTY**  
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**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2010**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2010 Federal 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)	10.553	---	\$16,956
School Breakfast Program (10)	10.553	---	9,848
School Breakfast Program (11)	10.553	---	19,746
School Breakfast Program (11)	10.553	---	5,345
National School Lunch Program (10)	10.555	---	26,220
National School Lunch Program (10)	10.555	---	15,281
National School Lunch Program (11)	10.555	---	44,469
National School Lunch Program (11)	10.555	---	<u>8,547</u>
Total Child Nutrition Cluster			<u>146,412</u>
<i>Passed through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (FAET)	10.561	---	54,601
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (DOD)	10.561	---	297,803
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	---	1,253,043
ARRA - State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	---	<u>163,298</u>
Total State Administrative Matching Grants for Supplemental Nutrition Assistance Programs			<u>1,768,745</u>
Total U.S. Department of Agriculture			<u>1,915,157</u>
<b><u>U.S. Department of Justice:</u></b>			
<i>Direct Award</i>			
Public Safety Partnership and Community Policing Grants	16.710	2008-CK-WX-0141	242
Edward Byrne Memorial Justice Assistance Grant Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-0175	75,219
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-SB-B9-0548	205
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-JG-A01-6408	145,897
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	2009-RA-A02-2250	<u>230,524</u>
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster			451,845
<i>Passed through the Ohio Alcohol and Drug Addiction Services</i>			
ARRA - Edward Byrne Memorial Competitive Grant (10)	16.808	99-8422-ARRA-T-10-10172	19,642
ARRA - Edward Byrne Memorial Competitive Grant (11)	16.808	99-8422-ARRA-T-11-10172	<u>25,513</u>
Total Edward Byrne Memorial Competitive Grant			45,155
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	16.588	2007-WF-VA2-8315A	2,546
Violence Against Women Formula Grants	16.588	2009-WF-VA2-8315	<u>40,400</u>
Total Violence Against Women Formula Grants			<u>42,946</u>
<i>Passed through the Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grants	16.523	2007-JB-015-B080	14,523
Juvenile Accountability Block Grants	16.523	2008-JB-010-A052-S	14,105
Juvenile Accountability Block Grants	16.523	2008-JB-011-A052-S	<u>26,770</u>
Total Juvenile Accountability Block Grants			<u>55,398</u>

(Continued)

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2010**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2010 Federal Expenditures
<i>Passed through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	16.575	2011VAGENE041	16,548
Crime Victim Assistance	16.575	2010VAGENE041	57,280
Crime Victim Assistance	16.575	2010VADSCE491	33,480
Crime Victim Assistance	16.575	2011VADSCE491	10,185
Crime Victim Assistance	16.575	2011SADSCE491	<u>3,119</u>
Total Crime Victim Assistance			<u>120,612</u>
Total U.S. Department of Justice			<u>716,198</u>
<b><u>U.S. Department of Transportation:</u></b>			
<i>Direct Award</i>			
Federal Transit - Formula Grants			
ARRA - Transit Capital Assistance	20.507	OH-96-X023	1,487,931
Capital Assistance from Operations	20.507	OH-90-X552	540,000
Capital and Operating Assistance from Operations (09)	20.507	OH-90-X666	471,213
Capital and Operating Assistance from Operations (10)	20.507	OH-90-X682	<u>539,800</u>
Total Federal Transit - Formula Grants			<u>3,038,944</u>
Federal Transit - Capital Investment Grants	20.500	OH-03-0240	235,520
Federal Transit - Capital Investment Grants	20.500	OH-04-0007	<u>1,318,133</u>
Total Federal Transit - Capital Investment Grants			<u>1,553,653</u>
Total Federal Transit Cluster			<u>4,592,597</u>
Job Access Reverse Commute	20.516	JARC-2047-043-081	<u>8,244</u>
Alternative Analysis	20.522	OH-39-0003	<u>149,178</u>
<i>Passed through the Ohio Department of Transportation</i>			
ARRA - Highway Planning and Construction	20.205	16017	18,599
ARRA - Highway Planning and Construction	20.205	77708	605,699
ARRA - Highway Planning and Construction	20.205	83092	1,434,692
ARRA - Highway Planning and Construction	20.205	22080	2,650,736
Highway Planning and Construction	20.205	22080	101,319
Highway Planning and Construction	20.205	87486	<u>26,035</u>
Total Highway Planning and Construction			<u>4,837,080</u>
Total U.S. Department of Transportation			<u>9,587,099</u>
<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-08-043-1	121,079
Community Development Block Grants/ State's Program	14.228	B-F-09-043-1	160,694
Community Development Block Grants/ State's Program (CHIP)	14.228	B-C-08-1BQ-1&2	293,322
Community Development Block Grants/ State's Program (NSP)	14.228	B-Z-08-043-1	<u>503,207</u>
Total Community Development Block Grants/State's Program			<u>1,078,302</u>
Total U.S. Department of Housing and Urban Development			<u>1,078,302</u>
<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-10-9198	45,619
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-UMADAOP-P-11-9198	45,620
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-CMMCO-P-10-0030	4,724
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-CMMCO-P-11-0030	4,571
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01472-WOMEN-T-10-8969	184,647
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01472-WOMEN-T-11-8969	64,423
Block Grants for Prevention and Treatment of Substance Abuse (Per Capita Treatment)	93.959	---	782,478
Block Grants for Prevention and Treatment of Substance Abuse (Per Capita Prevention)	93.959	---	295,807
Block Grants for Prevention and Treatment of Substance Abuse (Youth Mentoring FY10)	93.959	---	33,565
Block Grants for Prevention and Treatment of Substance Abuse (Youth Mentoring FY11)	93.959	---	7,611
Block Grants for Prevention and Treatment of Substance Abuse (Youth-led Prevention FY10)	93.959	---	4,793
Block Grants for Prevention and Treatment of Substance Abuse (Youth-led Prevention FY11)	93.959	---	1,197
Block Grants for Prevention and Treatment of Substance Abuse (Adolescent Treatment FY10)	93.959	---	193,900
Block Grants for Prevention and Treatment of Substance Abuse (Adolescent Treatment FY11)	93.959	---	48,038
Block Grants for Prevention and Treatment of Substance Abuse (Circle for Recovery FY10)	93.959	---	24,332
Block Grants for Prevention and Treatment of Substance Abuse (Circle for Recovery FY11)	93.959	---	24,332
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-08422-DCRT-O-10-0075	53,101
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-08422-DCRT-O-11-0075	<u>54,437</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>1,873,195</u>

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**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2010**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2010 Federal Expenditures
<i>Passed Through the Ohio Department of Mental Health</i>			
Social Services Block Grant	93.667	---	189,781
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant (10)	93.667	---	185,729
Social Services Block Grant (11)	93.667	---	61,102
<i>Passed through the Ohio Department of Job and Family Services</i>			
Social Service Block Grant (Title XX - Base)	93.667	---	453,102
Social Service Block Grant (Title XX - Transfer)	93.667	---	<u>637,063</u>
Total Social Services Block Grant			<u>1,526,777</u>
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Children's Health Insurance Program (10)	93.767	---	6,607
Children's Health Insurance Program (11)	93.767	---	2,647
<i>Passed Through the Ohio Department of Mental Health</i>			
Children's Health Insurance Program	93.767	---	<u>622,926</u>
Total Children's Health Insurance Program			<u>632,180</u>
Block Grants for Community Mental Health Services	93.958	---	<u>122,771</u>
Total Block Grants for Community Mental Health Services			<u>122,771</u>
Community-Based Child Abuse Prevention Grants	93.590	---	<u>65,768</u>
Projects for Assistance In Transition From Homelessness (PATH)	93.150	---	<u>76,673</u>
Promoting Safe and Stable Families	93.556	028-CS-10-02	42,610
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	---	<u>308,428</u>
Total Promoting Safe and Stable Families			<u>351,038</u>
Child Welfare Services - State Grants	93.645	---	<u>271,153</u>
Chafee Foster Care Independence Program	93.674	---	<u>609,048</u>
Low-Income Home Energy Assistance	93.568	---	926,193
ARRA - Low-Income Home Energy Assistance	93.568	---	<u>57,345</u>
Total Low-Income Home Energy Assistance			<u>983,538</u>
Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations (10)	93.779	---	2,597
Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations (11)	93.779	---	<u>16,788</u>
Total Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations			<u>19,385</u>
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program	93.778	---	957,693
<i>Passed through the Ohio Department of Developmental Disabilities and the Ohio Department of Job and Family Services</i>			
Medical Assistance Program (TCM) (11)	93.778	---	933,476
Medical Assistance Program (I/O Day Hab) (11)	93.778	---	3,987,267
Medical Assistance Program (MAC) (09)	93.778	---	874
Medical Assistance Program (MAC) (10)	93.778	---	238,759
ARRA - Medical Assistance Program (EFMAP) (10)	93.778	---	60,579
ARRA - Medical Assistance Program (EFMAP) (11)	93.778	---	849,032
<i>Passed Through the Ohio Department of Mental Health</i>			
Medical Assistance Program	93.778	---	7,976,389

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**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2010**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2010 Federal Expenditures
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Medical Assistance Program (Title XIX) (10)	93.778	---	1,067,810
Medical Assistance Program (Title XIX) (11)	93.778	---	865,428
Medical Assistance Program (I/O) (11)	93.778	---	1,019,960
Medical Assistance Program	93.778	---	919,130
Medical Assistance Program (Net)	93.778	---	783,761
Medical Assistance Program (Pregnancy Serv.)	93.778	---	<u>1,278</u>
Total Medical Assistance Program			<u>19,661,436</u>
<i>Passed through the Ohio Department of Job and Family Services</i>			
Temporary Assistance for Needy Families (Child Care Services)	93.558	---	1,543,452
Temporary Assistance for Needy Families (Regular)	93.558	---	3,531,440
Temporary Assistance for Needy Families (Administration)	93.558	---	3,049,019
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	93.714	---	<u>357,275</u>
Total Temporary Assistance for Needy Families			<u>8,481,186</u>
Child Care Block Grant Cluster:			
Child Care and Development Block Grants (Quality Child Care)	93.575	---	29,090
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Non-Admin)	93.596	---	885,765
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Admin)	93.596	---	604,777
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Services)	93.596	---	<u>3,823,176</u>
Total Child Care Block Grant Cluster			<u>5,342,808</u>
Child Support Enforcement	93.563	---	1,721,622
ARRA - Child Support Enforcement	93.563	---	<u>2,397,223</u>
Total Child Support Enforcement			<u>4,118,845</u>
Foster Care - Title IV-E	93.658	---	<u>1,288,885</u>
Total Foster Care - Title IV-E			<u>1,288,885</u>
Total U.S. Department of Health and Human Services			<u>45,424,686</u>
<b><u>U.S. Department of Education:</u></b>			
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>			
Safe and Drug-Free Schools and Communities - State Grants	84.186	47-01942-DFSCA-P-10-9635	<u>17,499</u>
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster:			
Special Education - Grants to States (10)	84.027	---	102,036
Special Education - Grants to States (11)	84.027	---	10,308
Special Education - Preschool Grants (10)	84.173	---	17,471
Special Education - Preschool Grants (11)	84.173	---	<u>1,910</u>
Total Special Education Cluster			<u>131,725</u>
Special Education - Grants for Infants and Families (09)	84.181	---	6,609
Special Education - Grants for Infants and Families (10)	84.181	---	<u>22,932</u>
Total Special Education - Grants for Infants and Families			<u>29,541</u>
<i>Passed through the Ohio Rehabilitation Services Commission/Passed through the Bureau of Vocational Rehabilitation</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States (10)	84.126	---	30,437
Rehabilitation Services - Vocational Rehabilitation Grants to States (10)	84.126	---	2,841
Rehabilitation Services - Vocational Rehabilitation Grants to States (11)	84.126	---	<u>30,633</u>
Total Rehabilitation Services - Vocational Rehabilitation Grants to States			<u>63,911</u>
Total U.S. Department of Education			<u>242,676</u>

(Continued)



**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2010**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2010 Federal Expenditures
<b><u>U.S. Department of Homeland Security:</u></b>			
<i>Passed through the Ohio Emergency Management Agency</i>			
Homeland Security Grant Program	97.067	2007-GE-T7-0030	136,240
Homeland Security Grant Program	97.067	2008-GE-T8-0025	875
Total Homeland Security Grant Programs			137,115
Emergency Management Performance Grants	97.042	2009-EP-E9-0061	60,864
Flood Mitigation Assistance	97.029	EMC-2007-FM-E006	5,400
Total U.S. Department of Homeland Security			203,379
<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 (PY08)	17.258	---	127
WIA Adult Program (PY08) - Admin	17.258	---	8,889
WIA Adult Program (PY09)	17.258	---	163,094
WIA Adult Program (PY09) - Admin	17.258	---	19,108
WIA Adult Program (FY09)	17.258	---	114,814
WIA Adult Program (FY09) - Admin	17.258	---	34,033
WIA Adult Program (PY10)	17.258	---	8,007
WIA Adult Program (FY10)	17.258	---	706,731
ARRA - WIA Adult Program - Stimulus Ohio Learning Accts	17.258	---	74,154
ARRA - WIA Adult Program - Stimulus Project HIRE	17.258	---	29,531
ARRA - WIA Adult Program - Stimulus	17.258	---	197,834
ARRA - WIA Adult Program - Stimulus Admin	17.258	---	31,209
Total WIA Adult Program			1,387,531
WIA Youth Activities (PY08)	17.259	---	33,955
WIA Youth Activities (PY08) - Admin	17.259	---	91,693
WIA Youth Activities (PY09)	17.259	---	1,072,872
WIA Youth Activities (PY09) - Admin	17.259	---	90,113
WIA Youth Activities (PY10)	17.259	---	186,671
WIA Youth Activities (PY10) - Admin	17.259	---	196,850
ARRA - WIA Youth Activities (FY09) - Stimulus	17.259	---	58,452
ARRA - WIA Youth Activities - Stimulus Admin	17.259	---	146,624
Total WIA Youth Activities			1,877,230
WIA Dislocated Workers (PY08)	17.260	---	7,083
WIA Dislocated Workers (PY08) - Admin	17.260	---	34,984
WIA Dislocated Workers (PY09)	17.260	---	291,338
WIA Dislocated Workers (PY09) - Admin	17.260	---	221
WIA Dislocated Workers (FY09)	17.260	---	95,130
WIA Dislocated Workers (FY09) - Admin	17.260	---	33,813
WIA Dislocated Workers (PY10)	17.260	---	18,074
WIA Dislocated Workers (FY10)	17.260	---	516,108
ARRA - WIA Dislocated Workers - Stimulus	17.260	---	221,905
ARRA - WIA Dislocated Workers - Stimulus Admin	17.260	---	110,723
Total WIA Dislocated Workers			1,329,379
VR2 Rapid Response (PY09)	17.260	---	1,499
VR2 Rapid Response (PY10)	17.260	---	324
ARRA - VR2 Rapid Response - Stimulus	17.260	---	269,277
Total VR2 Rapid Response			271,100
Total WIA Cluster			4,865,240
Employment Service Cluster:			
Employment Services/Wagner-Peyser Funded Activities (10)	17.207	---	38,251
Employment Services/Wagner-Peyser Funded Activities (11)	17.207	---	16,464
Total Employment Services/Wagner-Peyser Funded Activities			54,715
Disabled Veterans' Outreach Program (DVOP) (10)	17.801	---	2,904
Disabled Veterans' Outreach Program (DVOP) (11)	17.801	---	1,105
Total Disabled Veterans' Outreach Program (DVOP)			4,009

(Continued)

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2010**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2010 Federal Expenditures
Local Veterans' Employment Representative Program (10)	17.804	---	6
Local Veterans' Employment Representative Program (11)	17.804	---	<u>5</u>
Total Disabled Veterans' Employment Representative			<u>11</u>
Total Employment Service Cluster			<u>58,735</u>
<i>Passed Through the Social Security Administration</i>			
ARRA - Employee Benefits Security Administration (EBSA) (10)	17.151	---	<u>762</u>
Total U.S. Department of Labor			<u>4,924,737</u>
<b><u>U.S. Social Security Administration</u></b>			
<i>Direct Award</i>			
Social Security - Disability Insurance (10)	96.001	---	21,789
Social Security - Disability Insurance (11)	96.001	---	<u>1,271</u>
Total U.S. Social Security Administration			<u>23,060</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 Requirement Payments	90.401	---	<u>2,368</u>
Total U.S. Election Assistance Commission			<u>2,368</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>			
Voting Access for Individuals with Disabilities - Grants to States	93.617	---	<u>5,954</u>
Total U.S. Health and Human Services Administration for Children and Families			<u>5,954</u>
Total Expenditure of Federal Award			<u>\$64,123,616</u>

## LORAIN COUNTY, OHIO

### NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2010

#### 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 U.S. Department of Health and Human Services 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, 2010, there are six loans outstanding totaling \$221,075 as presented on the basic financial statements.

**LORAIN COUNTY, OHIO**

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

**FOR THE YEAR ENDED DECEMBER 31, 2010**

**NOTE D - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2010, the County made allowable transfers of \$637,063 from the Temporary Assistance for Needy Families (93.558) program to the Social Services Block Grant (93.667) program. The Schedule of Expenditures of Federal Awards shows the County spent \$8,481,186 on the Temporary Assistance for Needy Families program. The amount reported for the Temporary Assistance for Needy Families program on the Schedule of Expenditures of Federal Awards excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount drawn down for the Temporary Assistance for Needy Families program during the fiscal year 2010 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$9,118,249
Social Services Block Grant	<u>(637,063)</u>
Total Temporary Assistance for Need Families	<u><u>\$8,481,186</u></u>

**NOTE E - 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 F - DISCRETELY PRESENTED COMPONENT UNITS**

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

**NOTE G - CONTINGENCIES**

The County receives funding from federal government agencies which provide for reimbursement of direct and indirect costs. As a result of a noncompliance issue for excess reserves in the County's self-insurance fund, excess charge backs to the Department of Health and Human Services may have occurred. These excess charge backs may result in a liability, the ultimate amount and outcome cannot be determined at this time.

**LORAIN COUNTY, OHIO**

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

**FOR THE YEAR ENDED DECEMBER 31, 2010**

**NOTE H – CHILDCARE PROGRAM ADJUSTMENT**

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Lorain County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<b>Child Care Cluster</b>	<b>CFDA #</b>	<b>Pass through #</b>	<b>2009 Federal Expenditures Reported</b>	<b>July 2010 Adjustment</b>	<b>Adjusted 2009 Federal Expenditures Reported</b>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	N/A	\$5,210,582	(\$1,907,878)	\$3,302,704

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Lorain County  
226 Middle Avenue  
Elyria, Ohio 44035

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the 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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 11, 2011. 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 the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Murray Ridge Production Center, Inc., one of the County's discretely presented component units, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors' separately reported.

### 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 audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

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

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 11, 2011.

We intend this report solely for the information and use of management, the audit committee, Board of County Commissioners, and federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

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

**Dave Yost**  
Auditor of State

August 11, 2011





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND FEDERAL AWARDS EXPENDITURE SCHEDULE

Lorain County  
226 Middle Avenue  
Elyria, Ohio 44035

To the Board of County Commissioners:

### 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 could directly and materially affect each of the County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings and questioned costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; 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 reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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, Lorain County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying schedule of findings and questioned costs lists these instances as Findings 2010-01 and 2010-02.

### **Internal Control Over Compliance**

The County's management 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 directly and materially affect a major federal program, to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying schedule of findings and questioned costs as item 2010-02. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a federal program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

### **Federal Awards Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, the 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, 2010, and have issued our report thereon dated August 11, 2011. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's responses to the findings we identified 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.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, others within the entity federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

August 11, 2011

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LORAIN COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 OMB CIRCULAR A -133 § .505  
 DECEMBER 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	<b>Yes</b>
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	<b>No</b>
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Program – CFDA # 93.778; TANF Cluster – CFDA #'s 93.558, 93.714; Highway Planning and Construction – CFDA # 20.205; Federal Transit Cluster – CFDA #'s 20.507, 20.500; WIA Cluster – CFDA #'s 17.258, 17.259, 17.260; Child Care Block Grant Cluster – CFDA #'s 93.575, 93596; Child Support Enforcement – CFDA # 93.563
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$1,923,708 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	<b>No</b>

LORAIN COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2010  
(Continued)

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

None

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

**Noncompliance and Significant Deficiency – Disbursement of Federal Funds (Cash Management)**

<b>Finding Number</b>	2010-01
<b>CFDA Title and Number</b>	Federal Transit Cluster – CFDA#’s 20.507 and 20.500
<b>Federal Award Number / Year</b>	2010
<b>Federal Agency</b>	U.S. Department of Transportation
<b>Pass-Through Agency</b>	None

FTA Master Agreement, Section 9(b)(1)(a) states, in part “unless permitted otherwise by Federal law, regulations, or directive, the Recipient agrees to expend all Federal assistance obtained under the Project for Project purposes no later than three (3) days after receiving these funds. If not disbursed within three days, funds become excess funds and must be returned to FTA with interest.

The County Transit requests reimbursement after vendors are paid. They do not have controls in place to request cash before vendor is paid for services. AOS noted two instances out of twenty-five requests where funds were requested prior to paying the vendor. Neither request was disbursed within the required three days. This resulted in holding Federal cash for up to a month.

Excess federal draws not spent for eligible project activities or held in excess of three days are required to be remitted with interest.

We recommend putting controls in place limiting cash requests to immediate needs, only requesting federal monies after payment is made to a vendor or paying vendor within the required three days after federal monies is received. Moneys not spent within three days are to be remitted to the Federal Agency with interest.

**Officials Response**

Pamela Novak, Chief Financial Officer, Lorain County Transit

The Echo drawdowns being referred to in the 2010 audit were relating to 2009 expenses. These drawdowns were a part of the forty-nine draws tested during the 2009 audit. The draws were selected as part of the twenty-five draws tested during the 2010 audit since the funds were actually requested in 2010.

Lorain County Transit incorporated procedures in 2010 to ensure that Federal Funds were not drawn in advance. Lorain County Transit utilizes the Lorain County’s Oracle Accounting System Expenditure report as the bases for calculating ECHO drawdown requests. The expenditure report provides information based on what has been disbursed. Lorain County Transit will work closely with the Lorain County Auditor’s office to ensure that funds are disbursed within the required three days if an ECHO drawdown is requested for actual, immediate disbursement

**LORAIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2010  
(Continued)**

**Noncompliance and Questioned Cost – Building Lease**

<b>Finding Number</b>	2010-02
<b>CFDA Title and Number</b>	Temporary Assistance for Needy Families (TANF) (Title IV-A) – CFDA# 93.558 Child Support Enforcement CFDA# 93.563
<b>Federal Award Number / Year</b>	2010
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	None

2 CFR 225, Appendix B, Section 37(C) states, “Rental costs under “less-than-arms-length” leases are allowable only up to the amount that would be allowed had title to the property vested in the Governmental Unit.” This includes expenses such as depreciation or use allowance, maintenance, taxes, insurance and related interest.

2 CFR 225, Appendix B, Section 11(d) provides that, except in limited circumstances, calculation of depreciation is to be on a straight-line basis over the expected useful life of the assets. The expected useful life used should be the same as that used for financial reporting purposes.

The Lorain County Department of Job and Family Services leases its building from the Board of County Commissioners. The lease is a “less-than-arm’s-length” transaction. In review of the space cost report, we noted that depreciation was calculated with a useful life of twenty years (to coincide with a bond issue for renovations) rather than the useful life of the assets used for financial reporting purposes.

<b>Program</b>	<b>Questioned Rental Costs in Excess of \$10,000</b>
Temporary Assistance for Needy Families CFDA#93.558	\$8,268
Child Support Enforcement CFDA#93.563	4,669
Total	\$12,937

If the lease amount is tied to a bond schedule for the repayment of the County’s indebtedness on the assets depreciated, this amount may be more than the allowable rental costs under 2 CFR 225.

We recommend the useful life and depreciation claimed on cost reports for subsequent years be adjusted to match depreciation charged for external financial reporting.

**Officials Response**

Robert Salkowitz, Fiscal Supervisor, Lorain County Department of Job & Family Services.

In late 2008, the State notified the counties that there may be some problems with the current building leases being tied to the 20-year bond schedule. Per our county schedule, the useful life of our building is 40 years, but our lease has been calculated based on the 20-year bond schedule as computed by Maximus.

In November 2008, we contacted Maximus, regarding the potential questioned costs for this matter. Maximus stated that the question costs would be limited to the purchase price of the building and the renovation costs would be reviewed separately.

**LORAIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2010  
(Continued)**

**Noncompliance and Questioned Cost – Building Lease (Continued)**

In October 2009, ODJFS sent out a communication updating the building depreciation issue. They stated that during the upcoming audit process the above issue would be addressed. Based on these findings the Auditor of State would then determine what steps to take next.

Although we do agree that there is an issue, since we have not received any other directive, we have continued to pay our lease based on the current cost allocation plan.

This is the second year that this item has been an issue. We are still working with the County Auditor to find a resolution to this issue.

On August 17, 2011 we met with the county auditor to discuss this problem. After discussing and realizing that the building was 37 years old when we moved in, the County Auditor feels that a more reasonable useful life would have been 20 years. He is initiating actions to change the amortization schedule to 20 years. This action should clear up our questioned costs.



LORAIN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
 OMB CIRCULAR A -133 § .315 (b)  
 DECEMBER 31, 2010

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2009-01	2 CFR Part 225, Appendix B, Section 22(d)(3) – Reserved levels for the self-insurance fund were in excess of claims payable and were not identified and justified in a cost allocation plan.	No	Repeated in the management letter.
2009-02	2 CFR 225, Appendix B, Section 37(C) – Lease payments under the “less-than-arms-length” transaction were more than allowable.	No	Repeated as Finding 2010-02.
2009-03	2 CFR 225, Appendix C – A formal plan has not been developed for reserve levels in excess of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted.	No	Repeated in the management letter.
2009-04	FTA Master Agreement, Section 9(b)(1)(a) – Controls are not in place to limit cash draws to the minimum amount needed for actual, immediate requirements.	No	Repeated as Finding 2010-01

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# Lorain County

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## **Comprehensive Annual Financial Report**

For The Year Ended December 31, 2010

**Mark R. Stewart, Auditor**

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# ***Introductory Section***

*Introductory Section*



**Lorain County Auditor  
Mark R. Stewart**

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# **Comprehensive Annual Financial Report**

*For the Year Ended December 31, 2010*



## **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, 2010**

**LORAIN COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2010**

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**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

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**LORAIN COUNTY, OHIO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2010**

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# OFFICE OF THE AUDITOR LORAIN COUNTY, OHIO

**MARK R. STEWART**  
Auditor

August 19, 2011

Lorain County Commissioners:

Honorable Ted Kalo, President  
Honorable Lori Kokoski  
Honorable Thomas Williams

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, 2010. 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 2010 census, the County had a population of 301,356, making it the ninth most populous of the 88 counties in the State.

The County has only those powers, and powers incidental thereto, conferred upon it by the State Constitution and statutes. A three member Board of Commissioners (the Board) is elected at large in even-numbered years for four-year overlapping terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual

operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to financial affairs of the County.

The Auditor serves as the fiscal officer and property tax assessor for the County. One of the most important functions of the Auditor involves the assessing of real property for tax purposes. State law mandates a complete reappraisal of real property every six years as well as triennial updates between reappraisals. Once the County Treasurer collects taxes, the Auditor is responsible for distributing the tax settlement to the various governmental units. As chief fiscal officer of the County, no County contract or obligation may be made without the Auditor's certification that the funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, the Auditor is responsible for the County payroll and has other statutory accounting functions. By State law the Auditor is secretary of the County Board of Revision and the County Budget Commission, and administrator of the County Data Processing Board.

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

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

The County provides its citizens a wide range of services that include human and social services, health and community assistance services, road and bridge maintenance, and other general and administrative support services. The County also operates 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 2010, continued numerous other projects, and despite the distressed financial times has been 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 more than six and a half highway miles, built a new bridge and replaced another along with repairs of numerous culverts in order to maintain the high level of service that the citizenry deserves.

The County completed a much-anticipated project creating a transit facility. Nearly \$400,000 was spent towards this project. The County is able to house and maintain all its transit vehicles in one centralized area to maximize the use of county resources.

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. Over \$2.4 million was spent in 2010 towards the long-term project with an aggregate cost to date of \$6.2 million. As funds become available, mainly through grants, work is done to renovate the historic structure. A ceremonious ribbon cutting was done in December 2010 as a major portion of restoration work is done.

In recent years the County completed major renovations and complete rebuilds of its sanitary sewer lines, wastewater plants and pumping stations. A great deal of the costs for these projects will be recovered through user fees and assessments. Additionally, the County completed a 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. The County expended more than \$1.4 million on this multi-year project. The County commenced another sanitary sewer rehabilitation project in 2010. The nearly \$1.5 million received from the Ohio Water Development Authority has been used to cover the initial costs of the project. The project is expected to be completed in the upcoming year. 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. The leadership of the County is looking to position itself by building the foundation today for future growth for when the economy rebounds. These are just a few ongoing initiatives.

## DEPARTMENT FOCUS

The featured department for this year's CAFR is the Lorain County Auditors payroll department.

By statute the Auditor is the chief payroll officer for the County. The County payroll department processes transactions for more than 2,400 employees each bi-weekly pay period. Payroll Supervisor, Terri Oakes and payroll officers Nona Kelly and Sara Koba-Nelson have more than fifty years of collective experience and work with twenty-five county governmental entities to ensure that employees pay is accurate and processed in a timely fashion.

Since October 2001, the payroll department has partnered with ADP to provide payroll services for the County. The windows based software has opened the door for departments to have easy access to payroll information and build reports for their specific needs. The County payroll totaled more than 90 million dollars in 2010. The payroll staff needs to stay current with federal, state and city withholding requirements and implement the necessary changes. This can become a very challenging task considering the complexities and frequency in which changes occur.

The department handles a variety of programs offered through payroll deductions for the benefit of its employees. A popular program utilized by employees facilitated by the payroll department is the College Advantage program offered through the Ohio Tuition Trust Authority. The payroll department offers numerous other extras that benefit the employees such as deferred compensation programs and section 125 cafeteria deductions for dependent care and insurance programs. They also handle various union deductions that require complex calculations.

Since April 2009 the payroll department in its efforts to reduce costs to the County and help with the economic crunch governments are facing, the payroll has gone paperless. County personnel now receive a direct deposit to their bank account. Employees can simply go on-line to view their check. Nearly 100% of the employees have direct deposit. For those who choose not to have direct deposit they can obtain a Visa card through payroll and have their paycheck credited to the pay card. This program has saved the County more than \$100,000 in hard costs. It has additionally helped to reduce soft costs such as the time needed to sort through paychecks and time to distribute them. It has also eliminated the possibility of lost, stolen or the occasional check that went through the washing machine that needed to be replaced.

The payroll department has provided under-the-radar service for years to the County. A cooperative working relationship with other departments and workers has served the public well. It has delivered a service with high efficiency and cost effectiveness.

## 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 for all funds except the general fund. A temporary general fund budget is adopted in December and a permanent budget is finalized by March 31st. 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.

## **INDEPENDENT AUDIT**

The office of Dave Yost, Auditor of State conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2010. 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, 2009. 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, Carmella Phillips, Diane Schuster, Maggie Barta, Sonja Beat, Jean O'Donnell, Renee Jefferson, Lisa Hobart and the Budget Department.

In addition, I would like to express my appreciation to James J. Czarney, CPA of Frank, Seringer & Chaney, Inc. for his 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 initial "M" and a stylized "S".

Mark R. Stewart  
Lorain County Auditor

## Lorain County, Ohio

Elected Officials  
As of December 31, 2010

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### **Board of Commissioners**

Ted Kalo

Lori Kokoski

Tom Williams

### **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**

James T. Walther

### **Domestic Relations Judges**

David A. Basinski

David J. Berta

Debra Boros

### **Engineer**

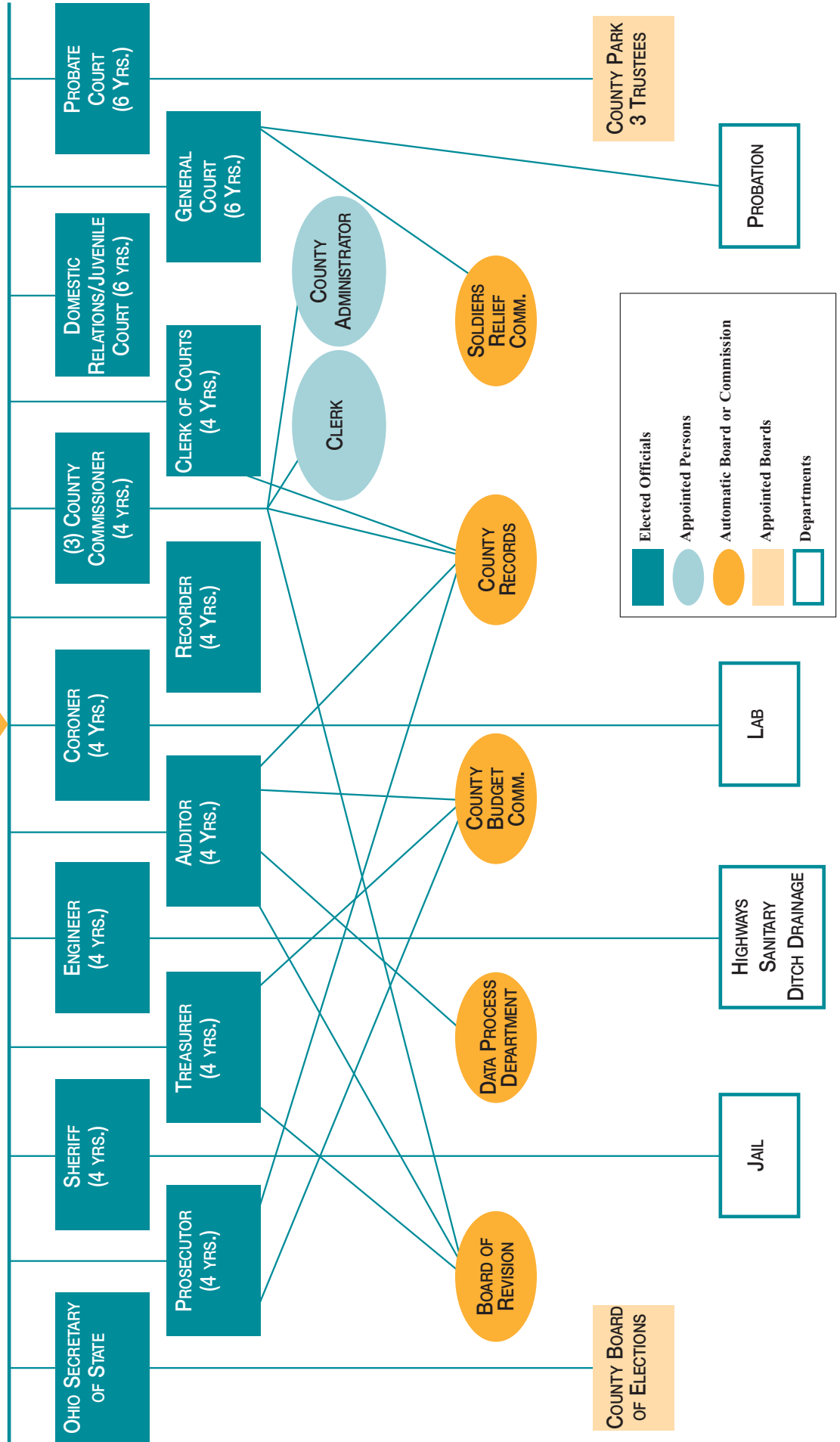
Kenneth P. Carney

### **Recorder**

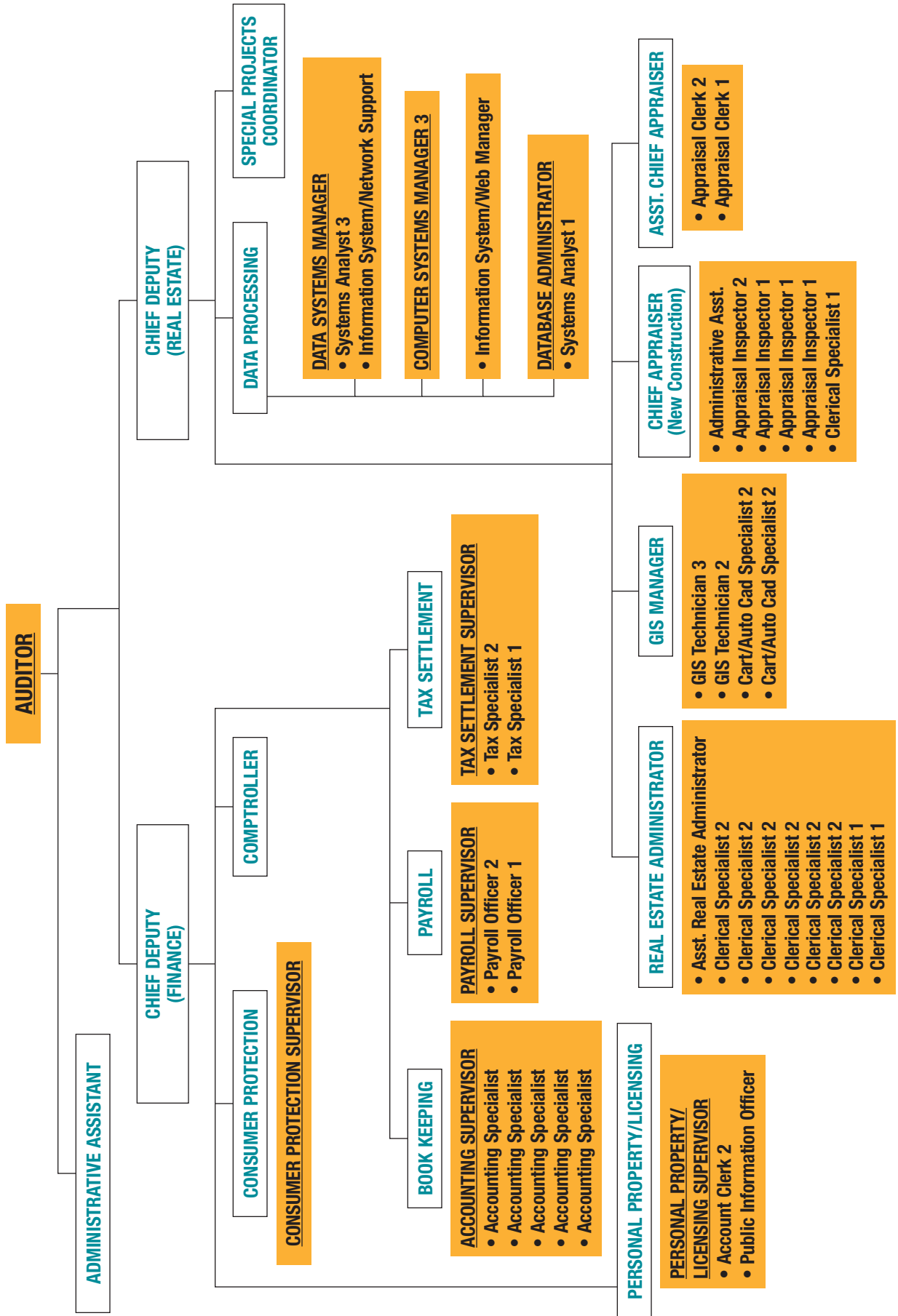
Judy Nedwick

# Lorain County Government

## REGISTERED VOTERS



# Lorain County Auditor's Organizational Chart



## All Pro Freight Stadium



## Avon Commons



## Black River - Lorain



## Downtown Amherst



## Downtown Elyria



## Downtown Wellington





## Lakeview Beach



## LCCC - New Library



## Lorain Lighthouse



## Lorain Pipeyard Stadium



## Midview Elementary



## Oberlin - Finney Chapel



# 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, 2009

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.



President

Executive Director



# ***Financial Section***

*Financial Section*

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Lorain County  
226 Middle Avenue  
Elyria, Ohio 44035

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the 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, 2010, 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., one of the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the Murray Ridge Production Center, Inc. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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 our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the 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 discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, the Job & Family Services Fund, the Children Services Fund, the Community Mental Health Fund, and the Lorain County Board of Development Disabilities Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

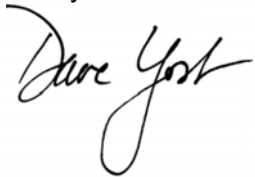
In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Lausche Building, 615 Superior Ave., NW, Twelfth Floor, Cleveland, Ohio 44113-1801  
Phone: 216-787-3665 or 800-626-2297 Fax: 216-787-3361

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements and individual fund statements are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



**Dave Yost**  
Auditor of State

August 11, 2011



**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2010**  
**Unaudited**

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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, 2010. 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 Highlight**

Key financial highlights for 2010 are:

- The General Fund balance increased \$3,474,032 or 17.5%.

**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 Basic 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:

Governmental 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 Governmental 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, 2010**  
**Unaudited**

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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 Developmental Disabilities (LCBDD), 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 16-22 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 LCBDD 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, Sewer System 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 and a Workers' Compensation Reserve Fund to account for the cost of self-insurance for workers' compensation. The proprietary fund financial statements can be found on pages 28-35 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 36 of this statement.

Notes to the Basic 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 basic financial statements can be found on pages 41-75 of this report.

Supplemental Information – In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules that can be found on pages 77-209 of this report.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2010**  
**Unaudited**

**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 \$256.0 million (\$234.3 million in governmental activities and \$21.7 million in business-type activities) as of December 31, 2010. The largest portion of the County's net assets (47.2%) is in unrestricted net assets and (51.2%) is in investment in capital assets (i.e.; buildings, land, equipment and machinery, intangibles, 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)**

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u> (restated)	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
<b>Assets</b>						
Current and Other Assets	\$209.4	\$205.1	\$ 2.9	\$ 2.2	\$212.3	\$207.3
Capital Assets, net	<u>138.4</u>	<u>139.8</u>	<u>30.4</u>	<u>30.0</u>	<u>168.8</u>	<u>169.8</u>
<b>Total Assets</b>	<b><u>\$347.8</u></b>	<b><u>\$344.9</u></b>	<b><u>\$33.3</u></b>	<b><u>\$32.2</u></b>	<b><u>\$381.1</u></b>	<b><u>\$377.1</u></b>
<b>Liabilities</b>						
Current and Other Liabilities	\$ 16.1	\$ 17.1	\$ 2.2	\$1.2	\$ 18.3	\$ 18.3
Deferred Revenue	46.3	49.8	-	.1	46.3	49.9
Note Payable	5.1	3.3	1.5	1.9	6.6	5.2
Long-Term Liabilities due within one year	7.4	7.3	.3	.2	7.7	7.5
Long-Term Liabilities due in more than one year	<u>38.6</u>	<u>38.9</u>	<u>7.6</u>	<u>6.5</u>	<u>46.2</u>	<u>45.4</u>
<b>Total Liabilities</b>	<b><u>\$113.5</u></b>	<b><u>\$116.4</u></b>	<b><u>\$11.6</u></b>	<b><u>\$9.9</u></b>	<b><u>\$125.1</u></b>	<b><u>\$126.3</u></b>
<b>Net Assets</b>						
Invested in Capital Assets Net of Debt	\$109.8	\$110.8	\$21.2	\$23.3	\$131.0	\$134.1
Restricted:						
Highways and Streets	2.7	1.2	-	-	2.7	1.2
Justice Center	.3	.3	-	-	.3	.3
Sewer Projects	-	.7	-	-	-	.7
Capital Improvements	1.1	1.8	-	-	1.1	1.8
Unrestricted	<u>120.4</u>	<u>113.7</u>	<u>.5</u>	<u>(1.0)</u>	<u>120.9</u>	<u>112.7</u>
<b>Total Net Assets</b>	<b><u>\$234.3</u></b>	<b><u>\$228.5</u></b>	<b><u>\$21.7</u></b>	<b><u>\$22.3</u></b>	<b><u>\$256.0</u></b>	<b><u>\$250.8</u></b>

At December 31, 2010, Unrestricted assets (\$120.4 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, 2010**  
**Unaudited**

Table 2 below, indicates the changes in net assets for the year ended December 31, 2010 and 2009.

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

	<b>Governmental Activities</b>		<b>Business Type Activities</b>		<b>Total</b>	
	<u>2010</u>	<u>2009</u> (Restated)	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Revenues						
Program Revenues:						
Charge for Services	\$41.4	\$ 38.3	\$2.7	\$1.6	\$ 44.1	\$ 39.9
Operating Grants and Contributions	83.0	88.5	-	3.9	83.0	92.4
Capital Grants and Contributions	11.3	4.4	1.0	-	12.3	4.4
General Revenues:						
Taxes	71.9	75.6	-	-	71.9	75.6
Investment Income	2.1	1.8	-	-	2.1	1.8
Intergovernmental Revenue not Restricted to Specific Programs	16.2	15.6	-	-	16.2	15.6
Other	<u>3.0</u>	<u>2.1</u>	<u>.9</u>	<u>.5</u>	<u>3.9</u>	<u>2.6</u>
Total Revenues	<u>\$228.9</u>	<u>\$226.3</u>	<u>\$4.6</u>	<u>\$6.0</u>	<u>\$233.5</u>	<u>\$232.3</u>
Program Expenses						
General Government:						
Legislative and Executive	\$ 35.5	\$ 32.6	\$ -	\$ -	\$ 35.5	\$ 32.6
Judicial System	18.9	19.5	-	-	18.9	19.5
Public Safety	28.1	25.2	-	-	28.1	25.2
Public Works	18.3	12.4	-	-	18.3	12.4
Health	44.9	47.7	-	-	44.9	47.7
Human Services	75.2	90.5	-	-	75.2	90.5
Economic Development and Assist.	1.3	.4	-	-	1.3	.4
Interest and Fiscal Charges	1.8	1.6	-	-	1.8	1.6
Regional Airport	-	-	.6	.7	.6	.7
Sewer System	-	-	2.0	1.5	2.0	1.5
County Transit	-	-	<u>1.7</u>	<u>4.6</u>	<u>1.7</u>	<u>4.6</u>
Total Program Expenses	<u>\$224.0</u>	<u>\$229.9</u>	<u>\$4.3</u>	<u>\$6.8</u>	<u>\$228.3</u>	<u>\$236.7</u>
Increase(Decrease) in Net Assets						
Before Transfers and Contributions	4.9	(3.6)	.3	(.8)	5.2	(4.4)
Transfers and Contributions	<u>.9</u>	<u>(.6)</u>	<u>(.9)</u>	<u>.6</u>	<u>-</u>	<u>-</u>
Change in Net Assets	5.8	(4.2)	(.6)	(.2)	5.2	(4.4)
Net Assets – Beginning	<u>228.5</u>	<u>232.7</u>	<u>22.3</u>	<u>22.5</u>	<u>250.8</u>	<u>255.2</u>
Net Assets – Ending	<u>\$234.3</u>	<u>\$228.5</u>	<u>\$21.7</u>	<u>\$22.3</u>	<u>\$256.0</u>	<u>\$250.8</u>

The overall Financial Position of the County improved. There was a slight increase in revenues. The expenditures dropped significantly as a County-wide effort to reduce spending was enacted through various personnel and program cuts.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2010**  
**Unaudited**

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**Governmental Activities**

Tax revenue accounts for \$71,892,361 of the \$228,905,345 total revenue for governmental activity, or 31.4% of total revenue. The major recipients of intergovernmental revenue were the General Fund receiving \$6,885,610 and the Lorain County Board of Developmental Disabilities receiving \$3,922,033.

The County's direct charges to users of governmental services made up \$41,366,059 or 18.1% 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 \$75,143,365 of the \$223,870,329 total expenses for governmental activities, or 33.6% of total expenditures. The next largest program is Health, which equals \$44,923,883 or 20.0% of total governmental expenses.

**Business-Type Activities**

The net assets for the business-type activities for the County decreased by \$650,696 during the year 2010. Major revenue sources were Charges for Services of \$2,718,767 and Capital Grants of \$1,039,662.

**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.

Overall program revenue increased from the prior year. One of the largest changes was an increase in capital grants and contributions of \$6.9 million which was made up of mainly Ohio Department of Transportation (ODOT) Federal awards of \$4.8 million and State Highway grants of \$1.8 million. These increases were offset by a decrease in operating grants and contributions of \$5.5 million made up a decrease of \$2.8 million in Child Support Enforcement Agency (CSEA) State Funds, \$2.0 million in Workforce Investment Act (WIA) program cuts and \$1.5 million in Job & Family Services Program cuts.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$110,932,033, an increase of \$9,321,425 in comparison with the prior year. Approximately 78.7% of this total amount or \$87,757,829 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 \$7,676,416, (2) to pay debt service of \$3,820,357 or (3) for a variety of other restricted purposes of \$12,177,431.

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 \$11,920,289, while the total fund balance increased to \$23,275,951. 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 27.9% of total General Fund expenditures, while total fund balance represents 54.5% of that same amount.

The fund balance of the County's General Fund increased by approximately \$3,474,032 or 17.5%. Fund balance increased as investment income dropped due to a decline in interest rates and sales tax, government subsidies and other fees were increased and expenditures decreased.

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

The fund balance of the Job and Family Services increased by approximately \$459,959. The increase is due to decrease expenditures.

The fund balance for Children Services Board decreased by \$77,651. The decrease is due to a reduction in taxes and governmental subsidies.

The fund balance for the Community Mental Health Board increased approximately \$2,840,121. The increase is due to decreases in contractual services and offsetting decreases in intergovernmental revenue support.

The fund balance for the Lorain County Board of Developmental Disabilities experienced a net increase of \$1,622,615 due primarily to an increase in subsidies to related programs and decrease in payroll.

The Q Construction fund balance increased by \$2,742,050 due to transfers from other funds.

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 \$2,779,265 and the increase in net assets of the Sewer Fund was \$120,331 for the year. The County Transit Fund unrestricted net assets totaled (\$730,305) at year end and net assets decreased \$363,841 during the year. The County Regional Airport unrestricted net assets totaled \$18,168 at year end and net assets decreased \$353,179 during the year. The largest change in revenue was a decrease in Federal Transit funding of \$2.9 million.

**General Fund Budgetary Highlights**

The Board of County Commissioners adopts an annual appropriation (budget) resolution in December of the previous year for all county funds except the General Fund. A temporary General Fund budget is adopted in December and a permanent budget is finalized by March 31. In addition to the County General Fund, ninety-three (93) 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 2009 and 2010:

	<b>2009</b>	<b>2010</b>	<b>Increase/(Decrease)</b>
Fund Balance at Beginning of Year	\$10,640,043	\$4,907,013	\$(5,733,030)
Revenues	46,650,165	46,425,677	(224,488)
Expenditures	47,407,327	42,443,043	(4,964,284)
Advances/Transfers In/(Out)	(4,975,868)	896,036	(5,871,904)
Fund Balance at End Of Year	\$4,907,013	\$ 9,785,683	\$4,878,670

The ending year County General Fund balance increased \$4,878,670 or 99.4% as compared to Year 2009. This increase is a reflection of the total Fund activity, in terms of revenues, expenditures and transfers/advances. Revenues decreased by \$224,488 (0.5%) represented by incremental increases in sales tax, interest, license/permits/fees and intergovernmental collections. Expenditures decreased by \$4,964,284 (10.5%) represented by substantial decreases in Legislative & Executive, Judicial, Public Safety, Human Services and Intergovernmental areas.

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

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

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

- \$5,167,430 in the Legislative/Executive and Judicial areas which include \$1.8 million saved from delaying necessary capital improvements, the closing of the Office Services department and unemployment and utility costs being lower than expected. The County also granted a 3 month premium holiday for health insurance which equated to \$1.2 million. Operating departments also were very frugal with their budgets and returned more monies at the end of the year.
- \$1,288,013 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 2010.

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 made the following adjustments to the 2010 General Fund Budget:

- 1) Department Salaries & Wages and their associated line item accounts were reduced 3% for the majority of the departments within the General Fund.
- 2) Mandated line item accounts were reviewed and increased, decreased or maintained at the 2009 level as required by the Ohio Revised Code.
- 3) Funding allocations to outside agencies were decreased by \$1,075,600 from the 2009 levels.
- 4) Supplies and Equipment line item accounts were maintained at the 2009 level.
- 5) Travel and Staff Training line item accounts remained frozen at the 2009 level.
- 6) Discretionary departmental line item accounts were maintained at the 2009 level.

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>2009 Actual Expenditures</b>	<b>% Of Total 2009 Expenses</b>	<b>2010 Actual Expenditures</b>	<b>% Of Total 2010 Expenses</b>	<b>\$ Increase/ (Decrease)</b>	<b>% Increase/ (Decrease)</b>
1.	<b>Legislative/Executive</b>	\$24,449,244	51.6%	\$20,137,206	47.4%	(\$4,312,038)	(17.6%)
2.	<b>Judicial</b>	14,187,224	29.9%	13,859,498	32.6%	(327,726)	(2.3%)
3.	<b>Public Safety</b>	6,144,625	13.0%	6,185,132	14.6%	40,507	0.7%
4.	<b>Capital Outlay</b>	-	0.0%	92,993	0.2%	92,993	(100.0%)
5.	<b>Human Services</b>	1,990,812	4.2%	1,932,714	4.6%	(58,098)	(2.9%)
6.	<b>Inter-Governmental</b>	367,000	0.8%	162,826	0.4%	(204,174)	(55.6%)
7.	<b>Public Works</b>	265,280	0.5%	69,720	0.2%	(195,560)	(73.7%)
8.	<b>Health</b>	3,142	0.0%	2,954	0.0%	(188)	(6.0%)
	<b>Total Expenditures</b>	<b>\$47,407,327</b>	<b>100.0%</b>	<b>\$42,443,043</b>	<b>100.0%</b>	<b>(4,964,284)</b>	<b>(11.0%)</b>

Legislative/Executive and Judicial components are responsible for approximately four-fifths (80.0%) of all General Fund Expenditures in 2010, a \$4,639,764 (12.0%) decrease as compared to Year 2009. 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 the majority of the decrease in expenditures.

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**Capital Assets**

Table 3 below presents the net book value of the county's capital assets for governmental and business-type activities for 2010, compared to 2009.

Table 3  
Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 5,346,617	\$ 5,346,617	\$ 4,531,484	\$ 4,531,484	\$ 9,878,101	\$ 9,878,101
Construction in Progress	6,438,537	4,199,500	1,468,691	1,616,476	7,907,228	5,815,978
Buildings, Structures and Improvements	82,245,839	83,868,886	8,338,789	8,326,304	90,584,628	92,195,190
Vehicles	2,723,935	2,768,520	1,479,210	1,894,881	4,203,145	4,663,401
Machinery and Equipment	2,736,299	2,894,458	26,421	32,620	2,762,720	2,927,078
Furniture and Fixtures	12,913	13,907	-	-	12,913	13,907
Intangible Assets	1,711,134	1,807,693	-	-	1,711,134	1,807,693
Infrastructure	37,221,539	38,942,763	-	-	37,221,539	38,942,763
Sewer Plants	-	-	3,855,835	3,939,292	3,855,835	3,939,292
Sewer Lines	-	-	10,280,824	9,251,046	10,280,824	9,251,046
Water Lines	-	-	453,575	474,351	453,575	474,351
<b>Totals</b>	<b>\$138,436,813</b>	<b>\$139,842,346</b>	<b>\$30,434,829</b>	<b>\$30,066,454</b>	<b>\$168,871,642</b>	<b>\$169,908,800</b>

An ongoing project is the restoration of the historic transportation hub that served the county many years ago with over \$2.4 million spent in 2010 towards the long term project and an aggregate cost to date of \$6.2 million

The County completed major renovations and complete rebuilds of its sanitary sewer lines, waste water plants and stations. Additional costs of \$1,400,000 were incurred in 2010 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 2010 for the County and Fitch's had assigned an "AA" rating to the County for Year 2010 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 2010 ended with Lorain County General Obligation (G.O.) Bond Indebtedness being \$30,005,000. Excluding the County's April 2002 20-year G.O. Bond current \$1,810,000 debt balance and the 2010 Refunding Bond of \$13,730,000 for a new \$45,000,000 Justice Center, total G.O. Bond Indebtedness was \$14,465,000 at year-end 2010 as compared with year-end 2009 of \$15,580,000 a decrease of \$1,115,000. Lorain County's outstanding short-term G.O. Notes obligation currently is \$6,575,000 all of which will become due in March 2011.



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**Management's Discussion and Analysis**  
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<b>General Obligation Bonds</b>	
Human Service Building & Juvenile Facilities	\$ 3,105,000
Engineer's Office	1,610,000
Board of Elections	1,340,000
Energy Conservation	2,590,000
Sewer System	<u>5,820,000</u>
	14,465,000
Justice Center	<u>15,540,000</u>
Total	<u>\$30,005,000</u>

In addition to general obligation bonds and notes to meet its borrowing needs the County utilizes OWDA and OPWC 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 9.7%, which is a decrease from the rate of 10.1% a year ago. The state average unemployment rate was 10.1% and the national average was 9.6%.
- Inflationary trends in the region compare favorably; unfavorably to national indices.

During the current fiscal year, unreserved fund balances in the general fund decreased from \$7,475,323 to \$2,401,082. The County has prepared a budget for 2010 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, 2010**

	<u>Primary Government</u>			<u>Component Units</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 105,008,452	\$ 2,367,663	\$ 107,376,115	\$ 468,440
Cash with Fiscal and Escrow	373,720	-	373,720	-
Cash in Segregated Accounts	1,426,518	-	1,426,518	-
Investments	-	-	-	943,553
Receivables, Net of Allowances	99,617,392	1,778,363	101,395,755	271,538
Internal Balances	1,475,849	(1,475,849)	-	-
Due from Component Units	382,116	-	382,116	-
Inventory	1,071,377	1,919	1,073,296	-
Deposits	-	-	-	1,000
Non-Current Assets:				
Bond Financing Fees	-	158,355	158,355	-
Bond Fund Program Reserves	-	-	-	2,506,367
Capital Assets not being Depreciated	11,785,153	6,000,172	17,785,325	-
Capital Assets, net of Depreciation	126,651,660	24,434,657	151,086,317	1,844,113
Total Assets	<u>347,792,237</u>	<u>33,265,280</u>	<u>381,057,517</u>	<u>6,035,011</u>
<b>Liabilities:</b>				
Accounts Payable	9,412,102	668,824	10,080,926	153,553
Claims Payable	2,227,490	-	2,227,490	-
Intergovernmental Payable	4,315,762	1,487,742	5,803,504	412,414
Accrued Interest	97,475	15,716	113,191	-
Deferred Revenue	46,353,594	29,499	46,383,093	-
Note Payable	5,095,000	1,480,000	6,575,000	-
Noncurrent Liabilities:				
Due within One Year	7,399,003	273,550	7,672,553	-
Due in more than One Year	38,575,476	7,602,901	46,178,377	-
Total Liabilities	<u>113,475,902</u>	<u>11,558,232</u>	<u>125,034,134</u>	<u>565,967</u>
Net Assets:				
Invested in Capital Assets, Net of Related Debt	109,806,034	21,162,617	130,968,651	1,844,113
Restricted:				
Highways & Streets	2,724,707	-	2,724,707	-
Justice Center	277,762	-	277,762	-
Sewer Projects	12,075	-	12,075	-
Bond Fund Program Reserves	-	-	-	3,000,507
Capital Improvements	1,086,800	-	1,086,800	-
Unrestricted	120,408,957	544,431	120,953,388	624,424
Total Net Assets	<u>\$ 234,316,335</u>	<u>\$ 21,707,048</u>	<u>\$ 256,023,383</u>	<u>\$ 5,469,044</u>

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

**Lorain County, Ohio**  
**Statement of Activities**  
For the Year Ended December 31, 2010

<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	\$ 35,430,144	\$ 21,572,885	\$ 675,398	\$ 10,421,442
Judicial	18,903,502	5,404,955	211,430	-
Public Safety	28,122,593	2,566,968	2,776,072	-
Public Works	18,286,540	508,071	6,890,389	883,964
Health	44,923,883	8,994,046	23,270,169	-
Human Services	75,143,365	2,311,507	46,271,972	-
Economic Development and Assistance	1,323,316	7,627	2,947,306	-
Interest on Long-Term Debt	1,834,661	-	-	-
Total Government Activities	<u>223,968,004</u>	<u>41,366,059</u>	<u>83,042,736</u>	<u>11,305,406</u>
Business-Type Activities:				
Lorain County Regional Airport	626,738	197,095	-	-
Sewer	1,968,901	2,333,165	-	-
County Transit	1,682,738	162,211	-	1,039,662
Total Business-Type Activities	<u>4,278,377</u>	<u>2,692,471</u>	<u>-</u>	<u>1,039,662</u>
Total Primary Government	<u>228,246,381</u>	<u>44,058,530</u>	<u>83,042,736</u>	<u>12,345,068</u>
<b>Component Units:</b>				
Lorain County Port Authority	186,299	223,777	25,000	-
Murray Ridge Production Center, Inc.	1,530,867	1,546,578	-	-
Total Component Units	<u>\$ 1,717,166</u>	<u>\$ 1,770,355</u>	<u>\$ 25,000</u>	<u>\$ -</u>

General Revenues:  
Property Taxes  
Sales Tax  
Intergovernmental Revenue  
not Restricted to Specific Programs  
Investment Income  
Other Income  
Transfers  
Total General Revenues  
Changes in Net Assets  
Net Assets - Beginning Restated ( see note 2)  
Net Assets - Ending

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

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

<b>Governmental Activities</b>	<b>Primary Government Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (2,760,419)	\$ -	\$ (2,760,419)	\$ -
(13,287,117)	-	(13,287,117)	-
(22,779,553)	-	(22,779,553)	-
(10,004,116)	-	(10,004,116)	-
(12,659,668)	-	(12,659,668)	-
(26,559,886)	-	(26,559,886)	-
1,631,617	-	1,631,617	-
(1,834,661)	-	(1,834,661)	-
<u>(88,253,803)</u>	<u>-</u>	<u>(88,253,803)</u>	<u>-</u>
-	(429,643)	(429,643)	-
-	364,264	364,264	-
-	<u>(480,865)</u>	<u>(480,865)</u>	<u>-</u>
-	<u>(546,244)</u>	<u>(546,244)</u>	<u>-</u>
<u>(88,253,803)</u>	<u>(546,244)</u>	<u>(88,800,047)</u>	<u>-</u>
-	-	-	62,478
-	-	-	<u>15,711</u>
-	-	-	<u>78,189</u>
44,989,392	-	44,989,392	-
26,902,969	-	26,902,969	-
16,197,866	-	16,197,866	75,000
2,078,700	-	2,078,700	55,616
3,022,217	795,548	3,817,765	67,800
900,000	<u>(900,000)</u>	<u>-</u>	<u>-</u>
<u>94,091,144</u>	<u>(104,452)</u>	<u>93,986,692</u>	<u>198,416</u>
5,837,341	(650,696)	5,186,645	276,605
228,478,994	22,357,744	250,836,738	5,192,439
<u>\$ 234,316,335</u>	<u>\$ 21,707,048</u>	<u>\$ 256,023,383</u>	<u>\$ 5,469,044</u>

**Lorain County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2010**

	<u>General</u>	<u>Job &amp; Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 9,784,415	\$ 2,140,560	\$ 5,467,618	\$ 11,428,178
Cash with Fiscal Agent	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Receivables, Net of Allowances	14,085,275	6,823,071	15,168,293	11,946,157
Notes Receivable	-	-	-	-
Due from Other Funds	470,223	622,676	-	215,046
Due from Component Units	382,116	-	-	-
Advances to Other Funds	10,282,838	-	-	-
Materials and Supplies Inventory	228,148	13,019	8,324	3,101
Total Assets	<u>\$ 35,233,015</u>	<u>\$ 9,599,326</u>	<u>\$ 20,644,235</u>	<u>\$ 23,592,482</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 1,725,717	\$ 424,439	\$ 408,639	\$ 1,321,197
Contracts Payable	29,770	423,429	-	-
Intergovernmental Payable	1,177,818	338,111	362,513	32,271
Deferred Revenue	8,988,808	4,583,810	11,603,330	9,576,503
Due to Other Funds	34,951	67,392	34,953	-
Advances from Other Funds	-	-	-	-
Notes Payable	-	-	-	-
Total Liabilities	<u>11,957,064</u>	<u>5,837,181</u>	<u>12,409,435</u>	<u>10,929,971</u>
Fund Balances:				
Reserved for:				
Encumbrances	844,676	196,324	160,558	1,974,252
Inventory	228,148	13,019	8,324	3,101
Advances	10,282,838	-	-	-
Notes Receivable	-	-	-	-
Debt Service	-	-	-	-
Unreserved (Deficit), reported in:				
General Fund	11,920,289	-	-	-
Special Revenue Funds	-	3,552,802	8,065,918	10,685,158
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Total Fund Balances	<u>23,275,951</u>	<u>3,762,145</u>	<u>8,234,800</u>	<u>12,662,511</u>
Total Liabilities and Fund Balances	<u>\$ 35,233,015</u>	<u>\$ 9,599,326</u>	<u>\$ 20,644,235</u>	<u>\$ 23,592,482</u>

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

<u>LCBDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 11,742,559	\$ 1,179,127	\$ 53,199,758	\$ 94,942,215
-	-	373,720	373,720
-	-	1,426,518	1,426,518
22,167,816	2,523,543	23,914,665	96,628,820
-	-	1,002,309	1,002,309
-	-	113,866	1,421,811
-	-	-	382,116
-	-	-	10,282,838
220,290	-	598,495	1,071,377
<u>\$ 34,130,665</u>	<u>\$ 3,702,670</u>	<u>\$ 80,629,331</u>	<u>\$ 207,531,724</u>
\$ 978,177	\$ 74,829	\$ 2,859,822	\$ 7,792,820
59,057	79,713	623,184	1,215,153
547,895	-	1,855,958	4,314,566
18,459,876	211,464	13,980,343	67,404,134
115,176	-	1,168,565	1,421,037
-	7,885,157	1,112,666	8,997,823
-	1,690,215	3,763,943	5,454,158
<u>20,160,181</u>	<u>9,941,378</u>	<u>25,364,481</u>	<u>96,599,691</u>
103,480	1,127,677	3,269,449	7,676,416
220,290	-	598,495	1,071,377
-	-	-	10,282,838
-	-	823,216	823,216
-	-	3,820,357	3,820,357
-	-	-	11,920,289
13,646,714	-	53,521,637	89,472,229
-	-	(7,026,967)	(7,026,967)
-	(7,366,385)	258,663	(7,107,722)
<u>13,970,484</u>	<u>(6,238,708)</u>	<u>55,264,850</u>	<u>110,932,033</u>
<u>\$ 34,130,665</u>	<u>\$ 3,702,670</u>	<u>\$ 80,629,331</u>	<u>\$ 207,531,724</u>

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**Lorain County, Ohio**  
Reconciliation of Total Governmental Funds Balances  
to Net Assets of Governmental Activities  
December 31, 2010

Total governmental funds balances	\$ 110,932,033
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	138,436,813
Accrued interest is not due in current period and therefore is not reported in the funds.	(97,475)
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.	(17,322,447)
Deferrals from prior period already recorded in the net assets are now due and recorded in the fund balances	21,050,540
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(28,271,621)
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>9,588,492</u>
Net assets of governmental activities	<u>\$ 234,316,335</u>

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

**Lorain County, Ohio**  
**Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2010**

	<u>General</u>	<u>Job &amp; Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
<b>REVENUES</b>				
Property Taxes	\$ 7,166,079	\$ -	\$ 7,285,494	\$ 9,314,634
Sales Tax	14,989,063	-	-	-
Charges for Services	4,275,132	-	-	-
Licenses, Permits and Fees	7,551,929	-	-	-
Fines and Forfeitures	995,125	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	7,954,467	20,171,976	9,995,753	17,360,080
Interest Income	2,053,489	-	-	-
Miscellaneous Revenue	1,416,426	192,959	53,278	175,451
Total Revenues	<u>46,401,710</u>	<u>20,364,935</u>	<u>17,334,525</u>	<u>26,850,165</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Legislative and Executive	19,930,342	-	-	-
Judicial	14,076,558	-	-	-
Public Safety	6,315,373	-	-	-
Public Works	59,261	-	-	-
Health	2,954	63,618	-	24,010,044
Human Services	1,977,585	19,839,746	17,411,650	-
Economic Development and Assistance	-	-	-	-
Intergovernmental	264,872	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	92,993	-	-	-
Total Expenditures	<u>42,719,938</u>	<u>19,903,364</u>	<u>17,411,650</u>	<u>24,010,044</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,681,772</u>	<u>461,571</u>	<u>(77,125)</u>	<u>2,840,121</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	289,387	-	-	-
Transfers Out	(523,760)	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Proceeds of Refunding	-	-	-	-
Discount on Refunding Bonds	-	-	-	-
Total Other Financing Sources (Uses)	<u>(234,373)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,447,399	461,571	(77,125)	2,840,121
Fund Balances at Beginning of Year	19,801,919	3,302,186	8,312,451	9,822,390
Increase (Decrease) in Reserve for Inventory	<u>26,633</u>	<u>(1,612)</u>	<u>(526)</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 23,275,951</u>	<u>\$ 3,762,145</u>	<u>\$ 8,234,800</u>	<u>\$ 12,662,511</u>

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

<u>LCBDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 15,769,703	\$ -	\$ 5,453,482	\$ 44,989,392
-	-	11,913,906	26,902,969
1,174,102	-	12,866,440	18,315,674
-	-	6,310,198	13,862,127
-	-	946,266	1,941,391
-	-	432,218	432,218
13,603,701	10,729,437	35,061,941	114,877,355
-	-	25,211	2,078,700
160,273	1,303	1,514,524	3,514,214
<u>30,707,779</u>	<u>10,730,740</u>	<u>74,524,186</u>	<u>226,914,040</u>
-	-	5,361,620	25,291,962
-	-	3,069,390	17,145,948
-	-	20,900,858	27,216,231
-	496,537	8,354,878	8,910,676
105,729	-	21,097,892	45,280,237
26,193,339	-	12,861,200	78,283,520
-	-	1,388,309	1,388,309
-	-	-	264,872
-	-	2,261,639	2,261,639
-	-	1,879,790	1,879,790
-	10,327,432	73,304	10,493,729
<u>26,299,068</u>	<u>10,823,969</u>	<u>77,248,880</u>	<u>218,416,913</u>
<u>4,408,711</u>	<u>(93,229)</u>	<u>(2,724,694)</u>	<u>8,497,127</u>
-	2,915,000	4,253,481	7,457,868
(2,750,000)	(79,721)	(3,204,387)	(6,557,868)
-	-	(13,418,286)	(13,418,286)
-	-	13,730,000	13,730,000
-	-	(81,519)	(81,519)
<u>(2,750,000)</u>	<u>2,835,279</u>	<u>1,279,289</u>	<u>1,130,195</u>
1,658,711	2,742,050	(1,445,405)	9,627,322
12,347,869	(8,980,758)	57,004,551	101,610,608
<u>(36,096)</u>	<u>-</u>	<u>(294,296)</u>	<u>(305,897)</u>
<u>\$ 13,970,484</u>	<u>\$ (6,238,708)</u>	<u>\$ 55,264,850</u>	<u>\$ 110,932,033</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, 2010**

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

Net change in fund balance - total government funds	\$ 9,627,322
Deferrals from prior period already recorded in the net assets are now due and recorded in revenue.	21,050,540
Deferrals recorded in the governmental funds for the year have previously been reported in net assets and must be removed.	(21,509,457)
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 depreciation exceeds capital outlay in the current period. (See note 2)	(1,375,143)
Expenses for accrued items, including interest, sick leave, vacation, personal time, and compensated absences are not due in the current period and therefore are not reported in the funds.	(17,419,922)
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.	17,003,464
Expenses incurred as a result of asset disposition in the current period	(30,390)
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.	722,950
Expenses related to changes in inventory not included with governmental activities	(305,897)
Net revenue of certain activities of internal service funds is reported with governmental activities	<u>(1,926,126)</u>
Change in net assets of governmental activities	<u>\$ 5,837,341</u>

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund*  
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property Taxes	\$ 7,919,147	\$ 7,166,079	\$ 7,166,079	\$ -	\$ 7,166,079	\$ -
Sales Tax	15,000,000	14,807,026	14,807,026	-	14,807,026	-
Charges for Services	3,350,975	4,362,421	4,365,214	-	4,365,214	2,793
Licenses, Permits and Fees	7,223,260	7,482,565	7,541,189	-	7,541,189	58,624
Fines and Forfeitures	1,109,500	987,781	998,603	-	998,603	10,822
Intergovernmental	6,305,405	7,843,282	7,843,282	-	7,843,282	-
Interest	1,966,600	2,213,777	2,213,785	-	2,213,785	8
Other	1,386,962	1,490,440	1,490,499	-	1,490,499	59
<b>Total Revenues</b>	<b>44,261,849</b>	<b>46,353,371</b>	<b>46,425,677</b>	<b>-</b>	<b>46,425,677</b>	<b>72,306</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	20,969,400	24,452,793	20,137,206	1,043,202	21,180,408	3,272,385
Judicial	9,314,033	14,711,341	13,859,498	71,588	13,931,086	780,255
Public Safety	3,834,938	6,527,709	6,185,132	151,690	6,336,822	190,887
Public Works	54,430	73,963	69,720	-	69,720	4,243
Health	4,971	4,971	2,954	-	2,954	2,017
Human Services	2,306,690	2,332,956	1,932,714	2,500	1,935,214	397,742
Capital Outlay	222,631	198,172	92,993	60,446	153,439	44,733
Intergovernmental	168,518	166,171	162,826	-	162,826	3,345
<b>Total Expenditures</b>	<b>36,875,611</b>	<b>48,468,076</b>	<b>42,443,043</b>	<b>1,329,426</b>	<b>43,772,469</b>	<b>4,695,607</b>
<b>Excess(Deficiency) of Revenues Over(Under) Expenditures</b>	<b>7,386,238</b>	<b>(2,114,705)</b>	<b>3,982,634</b>	<b>(1,329,426)</b>	<b>2,653,208</b>	<b>4,767,913</b>
<b>Other Financing Sources (Uses)</b>						
Advances - In	1,248,099	1,793,620	1,793,620	-	1,793,620	-
Advances - Out	(75,478)	(663,211)	(663,211)	-	(663,211)	-
Operating Transfers - In	39,387	289,387	289,387	-	289,387	-
Operating Transfers - Out	(13,378,920)	(1,811,773)	(523,760)	-	(523,760)	1,288,013
<b>Total Other Financing (Uses)</b>	<b>(12,166,912)</b>	<b>(391,977)</b>	<b>896,036</b>	<b>-</b>	<b>896,036</b>	<b>1,288,013</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(4,780,674)	(2,506,682)	4,878,670	<u>\$ (1,329,426)</u>	<u>\$ 3,549,244</u>	<u>\$ 6,055,926</u>
Fund Balance at Beginning of Year	4,907,013	4,907,013	4,907,013			
<b>Fund Balance at End of Year</b>	<b>\$ 126,339</b>	<b>\$ 2,400,331</b>	<b>\$ 9,785,683</b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Job & Family Services*  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 30,487,855	\$ 20,238,294	\$ 20,907,620	\$ -	\$ 20,907,620	\$ 669,326
Other	972,000	172,590	192,959	-	192,959	20,369
<b>Total Revenues</b>	<b><u>31,459,855</u></b>	<b><u>20,410,884</u></b>	<b><u>21,100,579</u></b>	<b><u>-</u></b>	<b><u>21,100,579</u></b>	<b><u>689,695</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	8,717,575	8,186,575	8,144,502	-	8,144,502	42,073
Fringe Benefits	3,954,395	3,290,619	3,232,995	-	3,232,995	57,624
Supplies and Materials	341,708	385,468	373,207	4,355	377,562	7,906
Equipment	131,288	118,462	106,379	10,753	117,132	1,330
Contractual Services	17,368,999	8,369,271	7,421,687	565,130	7,986,817	382,454
Fees	450,000	444,570	407,523	37,047	444,570	-
Other	106,734	619,451	599,170	4,135	603,305	16,146
<b>Total Expenditures</b>	<b><u>31,070,699</u></b>	<b><u>21,414,416</u></b>	<b><u>20,285,463</u></b>	<b><u>621,420</u></b>	<b><u>20,906,883</u></b>	<b><u>507,533</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	389,156	(1,003,532)	815,116	<b><u>\$ (621,420)</u></b>	<b><u>\$ 193,696</u></b>	<b><u>\$ 1,197,228</u></b>
Fund Balance at Beginning of Year	<u>1,325,444</u>	<u>1,325,444</u>	<u>1,325,444</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,714,600</u></b>	<b><u>\$ 321,912</u></b>	<b><u>\$ 2,140,560</u></b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Children Services*  
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property Taxes	\$ 8,419,949	\$ 7,285,494	\$ 7,285,494	\$ -	\$ 7,285,494	\$ -
Intergovernmental	9,792,874	9,323,278	9,323,278	-	9,323,278	-
Other	35,000	54,048	54,048	-	54,048	-
<b>Total Revenues</b>	<b>18,247,823</b>	<b>16,662,820</b>	<b>16,662,820</b>	<b>-</b>	<b>16,662,820</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	8,432,774	8,612,774	8,547,748	-	8,547,748	65,026
Fringe Benefits	2,837,728	2,805,728	2,632,445	-	2,632,445	173,283
Supplies and Materials	156,202	160,794	115,162	17,534	132,696	28,098
Equipment	71,014	87,649	47,281	2,049	49,330	38,319
Contractual Services	5,124,915	4,899,176	4,360,612	158,369	4,518,981	380,195
Other	1,620,783	1,605,561	1,399,718	14,322	1,414,040	191,521
<b>Total Expenditures</b>	<b>18,243,416</b>	<b>18,171,682</b>	<b>17,102,966</b>	<b>192,274</b>	<b>17,295,240</b>	<b>876,442</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,407	(1,508,862)	(440,146)	<b>\$ (192,274)</b>	<b>\$ (632,420)</b>	<b>\$ 876,442</b>
Fund Balance at Beginning of Year	5,857,313	5,857,313	5,857,313			
<b>Fund Balance at End of Year</b>	<b>\$ 5,861,720</b>	<b>\$ 4,348,451</b>	<b>\$ 5,417,167</b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Community Mental Health**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property Taxes	\$ 10,282,009	\$ 9,314,634	\$ 9,314,634	\$ -	\$ 9,314,634	\$ -
Intergovernmental	17,849,392	17,833,657	17,833,657	-	17,833,657	-
Other	115,000	172,512	172,512	-	172,512	-
<b>Total Revenues</b>	<b><u>28,246,401</u></b>	<b><u>27,320,803</u></b>	<b><u>27,320,803</u></b>	<b><u>-</u></b>	<b><u>27,320,803</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	794,364	745,465	726,171	-	726,171	19,294
Fringe Benefits	292,584	292,584	226,671	-	226,671	65,913
Supplies and Materials	80,200	76,700	16,730	2,000	18,730	57,970
Equipment	32,900	69,400	46,721	-	46,721	22,679
Capital Outlay	21,754	55,000	49,815	4,560	54,375	625
Contractual Services	30,417,034	29,082,067	23,896,392	2,803,116	26,699,508	2,382,559
Other	518,625	534,106	324,600	1,500	326,100	208,006
<b>Total Expenditures</b>	<b><u>32,157,461</u></b>	<b><u>30,855,322</u></b>	<b><u>25,287,100</u></b>	<b><u>2,811,176</u></b>	<b><u>28,098,276</u></b>	<b><u>2,757,046</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,911,060)	(3,534,519)	2,033,703	<b><u>\$ (2,811,176)</u></b>	<b><u>\$ (777,473)</u></b>	<b><u>\$ 2,757,046</u></b>
Fund Balance at Beginning of Year	<u>9,394,475</u>	<u>9,394,475</u>	<u>9,394,475</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 5,483,415</u></b>	<b><u>\$ 5,859,956</u></b>	<b><u>\$ 11,428,178</u></b>			

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



**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**LCBDD**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property Taxes	\$ 17,354,079	\$ 15,769,703	\$ 15,769,703	\$ -	\$ 15,769,703	\$ -
Charges for Services	1,171,000	1,197,272	1,197,272	-	1,197,272	-
Intergovernmental	13,808,730	14,134,686	14,134,686	-	14,134,686	-
Other	8,000	160,273	160,273	-	160,273	-
<b>Total Revenues</b>	<b><u>32,341,809</u></b>	<b><u>31,261,934</u></b>	<b><u>31,261,934</u></b>	<b><u>-</u></b>	<b><u>31,261,934</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	14,397,000	14,392,000	13,516,953	-	13,516,953	875,047
Fringe Benefits	7,870,000	6,955,440	5,948,971	-	5,948,971	1,006,469
Supplies and Materials	452,288	471,664	317,439	3,713	321,152	150,512
Equipment	346,411	399,086	183,211	1,877	185,088	213,998
Contractual Services	5,247,466	5,823,976	4,443,328	715,674	5,159,002	664,974
Capital Outlay	304,464	304,464	37,035	11,616	48,651	255,813
Other	2,472,840	2,584,390	1,740,788	6,587	1,747,375	837,015
<b>Total Expenditures</b>	<b><u>31,090,469</u></b>	<b><u>30,931,020</u></b>	<b><u>26,187,725</u></b>	<b><u>739,467</u></b>	<b><u>26,927,192</u></b>	<b><u>4,003,828</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,251,340	330,914	5,074,209	(739,467)	4,334,742	4,003,828
<b>Other Financing (Uses)</b>						
Operating Transfers - Out	<u>(2,750,000)</u>	<u>(2,750,000)</u>	<u>(2,750,000)</u>	<u>-</u>	<u>(2,750,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(1,498,660)	(2,419,086)	2,324,209	<u>\$ (739,467)</u>	<u>\$ 1,584,742</u>	<u>\$ 4,003,828</u>
Fund Balance at Beginning of Year	<u>9,418,350</u>	<u>9,418,350</u>	<u>9,418,350</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 7,919,690</u></b>	<b><u>\$ 6,999,264</u></b>	<b><u>\$ 11,742,559</u></b>			

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

**Lorain County, Ohio**  
Statement of Fund Net Assets  
Proprietary Funds  
As of December 31, 2010

**Enterprise Fund**

	Major		NonMajor	Totals
	Lorain County Regional Airport	Sewer System	County Transit	
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 137,116	\$ 2,179,418	\$ 51,129	\$ 2,367,663
Receivables, Net of Allowance	26,296	1,698,122	53,945	1,778,363
Due from Other Funds	-	12,465	3,284	15,749
Inventory	-	1,919	-	1,919
<b>Total Current Assets</b>	<b>163,412</b>	<b>3,891,924</b>	<b>108,358</b>	<b>4,163,694</b>
Noncurrent Assets:				
Capital Assets, Net of Depreciation:				
Land	4,479,800	51,681	-	4,531,481
Construction In Progress	-	1,468,691	-	1,468,691
Vehicles	282,976	17,571	1,062,698	1,363,245
Buildings & Improvements	7,828,387	-	626,368	8,454,755
Machinery & Equipment	12,726	-	13,695	26,421
Sewer Plant	-	3,855,836	-	3,855,836
Sewer Lines	-	10,280,820	-	10,280,820
Water Lines	-	453,580	-	453,580
Bond Financing Fees (net of amortization of \$6,389)	-	158,355	-	158,355
<b>Total Noncurrent Assets</b>	<b>12,603,889</b>	<b>16,286,534</b>	<b>1,702,761</b>	<b>30,593,184</b>
<b>Total Assets</b>	<b>\$ 12,767,301</b>	<b>\$ 20,178,458</b>	<b>\$ 1,811,119</b>	<b>\$ 34,756,878</b>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	\$ 28,154	\$ 19,758	\$ 71,627	\$ 119,539
Contracts Payable	-	549,285	-	549,285
Compensated Absences	-	23,633	3,476	27,109
Claims and Judgments Payable	-	-	-	-
Due to Other Funds	-	6,583	-	6,583
Intergovernment Payable	-	1,486,348	1,395	1,487,743
Accrued Interest	-	15,716	-	15,716
Advances from Other Funds	87,591	647,424	750,000	1,485,015
OWDA Loan - Current	-	157,218	-	157,218
OPWC Loan - Current	-	9,223	-	9,223
Note Payable - Current	-	1,480,000	-	1,480,000
General Obligation Bonds	-	80,000	-	80,000
Deferred Revenue	24,000	-	-	24,000
<b>Total Current Liabilities</b>	<b>139,745</b>	<b>4,475,188</b>	<b>826,498</b>	<b>5,441,431</b>
Noncurrent Liabilities:				
Matured Compensated Absences	-	44,965	12,165	57,130
OWDA Loan	-	371,584	-	371,584
OPWC Loan	-	134,186	-	134,186
Note Payable	-	1,300,000	-	1,300,000
General Obligation Bonds	-	5,740,000	-	5,740,000
Deferred Revenue	5,499	-	-	5,499
<b>Total Noncurrent Liabilities</b>	<b>5,499</b>	<b>7,590,735</b>	<b>12,165</b>	<b>7,608,399</b>
<b>Total Liabilities</b>	<b>145,244</b>	<b>12,065,923</b>	<b>838,663</b>	<b>13,049,830</b>
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt	12,603,889	6,855,967	1,702,761	21,162,617
Unrestricted	18,168	1,256,568	(730,305)	544,431
<b>Total Net Assets</b>	<b>12,622,057</b>	<b>8,112,535</b>	<b>972,456</b>	<b>21,707,048</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 12,767,301</b>	<b>\$ 20,178,458</b>	<b>\$ 1,811,119</b>	<b>\$ 34,756,878</b>

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

Governmental Activity

<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
\$ 10,066,237	\$ -	\$ 10,066,237
325,047	1,861,216	2,186,263
5,809	-	5,809
-	-	-
<u>10,397,093</u>	<u>1,861,216</u>	<u>12,258,309</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 10,397,093</u>	<u>\$ 1,861,216</u>	<u>\$ 12,258,309</u>
\$ 425,382	\$ -	\$ 425,382
-	-	-
-	-	-
2,227,490	-	2,227,490
15,749	-	15,749
1,196	-	1,196
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>2,669,817</u>	<u>-</u>	<u>2,669,817</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>2,669,817</u>	<u>-</u>	<u>2,669,817</u>
-	-	-
7,727,276	1,861,216	9,588,492
7,727,276	1,861,216	9,588,492
<u>\$ 10,397,093</u>	<u>\$ 1,861,216</u>	<u>\$ 12,258,309</u>

**Lorain County, Ohio**  
**Statement of Revenues, Expenses and**  
**Changes in Fund Net Assets**  
**Proprietary Funds**  
For the Year Ended December 31, 2010

	<u>Enterprise Fund</u>			<u>Totals</u>
	<u>Major</u>		<u>NonMajor</u>	
	<u>Lorain County Regional Airport</u>	<u>Sewer System</u>	<u>County Transit</u>	
Operating Revenues:				
Charges for Services	\$ 223,391	\$ 2,333,165	\$ 162,211	\$ 2,718,767
Grants and Contributions	-	-	-	-
Other	168	752,060	17,024	769,252
<b>Total Operating Revenues</b>	<u>223,559</u>	<u>3,085,225</u>	<u>179,235</u>	<u>3,488,019</u>
Operating Expenses:				
Contract Services	182,861	542,115	1,193,513	1,918,489
Public Works	-	-	-	-
Personal Services	-	326,417	37,788	364,205
Fringe Benefits	-	100,799	35,315	136,114
Depreciation	408,631	399,273	142,393	950,297
Claims Expense	-	-	-	-
Amortization of Bond Financing Fees	-	5,476	-	5,476
Supplies and Materials	19,635	35,523	582	55,740
Materials and Maintenance	5,052	110,415	254,175	369,642
Miscellaneous	10,559	35,382	18,972	64,913
<b>Total Operating Expenses</b>	<u>626,738</u>	<u>1,555,400</u>	<u>1,682,738</u>	<u>3,864,876</u>
<b>Operating Income/(Loss)</b>	<u>(403,179)</u>	<u>1,529,825</u>	<u>(1,503,503)</u>	<u>(376,857)</u>
Nonoperating Income (Expenses):				
Grants and Contributions	-	-	1,039,662	1,039,662
Interest and Fiscal Charges	-	(413,501)	-	(413,501)
<b>Total Non-operating Income (Expenses)</b>	<u>-</u>	<u>(413,501)</u>	<u>1,039,662</u>	<u>626,161</u>
<b>Loss Before Operating Transfers</b>	<u>(403,179)</u>	<u>1,116,324</u>	<u>(463,841)</u>	<u>249,304</u>
Transfers In	50,000	-	100,000	150,000
Transfers Out	-	(1,050,000)	-	(1,050,000)
<b>Change in Net Assets</b>	<u>(353,179)</u>	<u>66,324</u>	<u>(363,841)</u>	<u>(650,696)</u>
<b>Net Assets at Beginning of Year</b>	<u>12,975,236</u>	<u>8,046,211</u>	<u>1,336,297</u>	<u>22,357,744</u>
<b>Net Assets at End of Year</b>	<u>\$ 12,622,057</u>	<u>\$ 8,112,535</u>	<u>\$ 972,456</u>	<u>\$ 21,707,048</u>

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

Governmental Activity

<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
\$ 16,864,139	\$ 1,861,216	\$ 18,725,355
-	-	-
<u>93,848</u>	<u>-</u>	<u>93,848</u>
<u>16,957,987</u>	<u>1,861,216</u>	<u>18,819,203</u>
426,305	-	426,305
-	-	-
-	-	-
-	-	-
20,319,024	-	20,319,024
-	-	-
-	-	-
<u>20,745,329</u>	<u>-</u>	<u>20,745,329</u>
<u>(3,787,342)</u>	<u>1,861,216</u>	<u>(1,926,126)</u>
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
<u>(3,787,342)</u>	<u>1,861,216</u>	<u>(1,926,126)</u>
-	-	-
<u>(3,787,342)</u>	<u>1,861,216</u>	<u>(1,926,126)</u>
<u>11,514,618</u>	<u>-</u>	<u>11,514,618</u>
<u>\$ 7,727,276</u>	<u>\$ 1,861,216</u>	<u>\$ 9,588,492</u>

**Lorain County, Ohio**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2010

	<b>Enterprise Fund</b>			
	<b>Major</b>		<b>NonMajor</b>	
	<b>Lorain County Regional Airport</b>	<b>Sewer System</b>	<b>County Transit</b>	<b>Total</b>
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$ 184,684	\$ 1,809,420	\$ 212,904	\$ 2,207,008
Cash Paid to Suppliers	(395,042)	(267,175)	(2,667,416)	(3,329,633)
Cash Paid for Claims	-	-	-	-
Cash Paid to Employees	-	(424,346)	(81,071)	(505,417)
Other Receipts	-	1,351,273	761,004	2,112,277
Net Cash Provided (Used) by Operating Activities	(210,358)	2,469,172	(1,774,579)	484,235
<b>Cash Flows from Noncapital Financing Activities:</b>				
Transfers In	50,000	-	100,000	150,000
Transfers Out	-	(1,050,000)	-	(1,050,000)
Grants and Contributions	-	-	1,039,662	-
Net Cash Provided (Used) by Noncapital Financing Activities	50,000	(1,050,000)	1,139,662	(900,000)
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Capital Outlay	-	(1,402,447)	83,774	(1,318,673)
Note Proceeds	-	4,330,000	-	4,330,000
Principal Payments - OWDA Loans	-	(149,801)	-	(149,801)
Principal Payments - OPWC Loans	-	(9,223)	-	(9,223)
Principal Payments - Notes	-	(3,450,000)	-	(3,450,000)
Principal Payments - Bonds	-	(50,000)	-	(50,000)
Interest Paid	-	(397,785)	-	(397,785)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(1,129,256)	83,774	(1,045,482)
Net Increase (Decrease) in Cash	(160,358)	289,916	(551,143)	(1,461,247)
Cash and Cash Equivalents, January 1, 2010	297,474	1,889,502	602,272	2,789,248
Cash and Cash Equivalents, December 31, 2010	<u>\$ 137,116</u>	<u>\$ 2,179,418</u>	<u>\$ 51,129</u>	<u>\$ 1,328,001</u>

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

Governmental Activity

<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
\$ 16,632,860	\$ -	\$ 16,632,860
(929,388)	-	(929,388)
(20,346,044)	-	(20,346,044)
(67,954)	-	(67,954)
<u>42,324</u>	<u>-</u>	<u>42,324</u>
(4,668,202)	-	(4,668,202)
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
(4,668,202)	-	(4,668,202)
<u>14,734,439</u>	<u>-</u>	<u>14,734,439</u>
<u>\$ 10,066,237</u>	<u>\$ -</u>	<u>\$ 10,066,237</u>

(continued)

**Lorain County, Ohio**  
Statement of Cash Flows (continued)  
Proprietary Funds  
For the Year Ended December 31, 2010

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

	<b>Enterprise Fund</b>			<b>Total</b>
	<b>Major</b>		<b>NonMajor</b>	
	<b>Lorain County Regional Airport</b>	<b>Sewer System</b>	<b>County Transit</b>	
Operating Income (Loss)	\$ (403,179)	\$ 1,529,825	\$ (1,503,503)	\$ (376,857)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>				
Depreciation and Amortization Expense	408,631	404,749	142,393	955,773
<b>(Increase) Decrease in Operating Assets:</b>				
Accounts Receivable	(19,377)	(26,646)	6,377	(39,646)
Intergovernment Receivable	4,502	(1,620,584)	547,228	(1,068,854)
Due from Other Funds	-	(7,915)	26,208	18,293
Inventory	-	(1,674)	-	(1,674)
<b>Increase (Decrease) in Operating Liabilities:</b>				
Accounts Payable	23,065	(40,537)	(987,229)	(1,004,701)
Contracts Payable	-	544,727	-	544,727
Claims Payable	-	-	-	-
Sick Leave, Vacation Payable	-	5,476	(578)	4,898
Due to Other Funds	-	4,295	(1,135)	3,160
Intergovernment Payable	-	1,461,540	(4,340)	1,457,200
Accrued Interest	-	15,916	-	15,916
Advances from Other Funds	(200,000)	200,000	-	-
Deferred Revenue	(24,000)	-	-	(24,000)
<b>Total Adjustments</b>	<u>192,821</u>	<u>939,347</u>	<u>(271,076)</u>	<u>861,092</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (210,358)</u>	<u>\$ 2,469,172</u>	<u>\$ (1,774,579)</u>	<u>\$ 484,235</u>

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



**Governmental Activity**

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Internal Service Fund	Workers' Compensation Reserve	Total
\$ (3,787,342)	\$ -	\$ (3,787,342)
-	-	-
(276,994)	-	(276,994)
-	-	-
(5,809)	-	(5,809)
-	-	-
(479,172)	-	(479,172)
-	-	-
(129,080)	-	(129,080)
-	-	-
8,999	-	8,999
1,196	-	1,196
-	-	-
-	-	-
(880,860)	-	(880,860)
\$ (4,668,202)	\$ -	\$ (4,668,202)

**Lorain County, Ohio**  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2010

	<b>Agency Funds</b>
<b>Assets:</b>	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 25,593,832
Cash and Cash Equivalents in Segregated Accounts	5,683,888
Receivables:	
Property and Other Taxes	328,416,205
Special Assessments	18,967,630
Intergovernmental	22,155,936
<b>Total Assets</b>	<b>\$ 400,817,491</b>
 <b>Liabilities:</b>	
Local Government Taxes Payable	\$ 10,216,029
Intergovernmental Payable	345,421,264
Undistributed Monies	45,180,198
<b>Total Liabilities</b>	<b>\$ 400,817,491</b>

**The Notes to the Basic 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, 2010  
Murray Ridge Production Center, Inc. - June 30, 2010

	<b>Lorain County Port Authority</b>	<b>Murray Ridge Production Center, Inc.</b>	<b>Total Component Units</b>
<b>Assets:</b>			
Current Assets:			
Cash and Equivalents	\$ 331,790	\$ 136,650	\$ 468,440
Investments	-	943,553	943,553
Receivables, Net of Allowances	-	271,538	271,538
Deposits	-	1,000	1,000
Total Current Assets	331,790	1,352,741	1,684,531
Non-Current Assets			
Restricted Bond Fund Program Reserves	2,506,367	-	2,506,367
Total Non-Current Assets	2,506,367	-	2,506,367
Capital Assets, Net of Depreciation			
Building	1,823,000		1,823,000
Equipment	-	21,113	21,113
Total Capital Assets	1,823,000	21,113	1,844,113
Total Assets	\$ 4,661,157	\$ 1,373,854	\$ 6,035,011
<b>Liabilities:</b>			
Current Liabilities:			
Accounts Payable	\$ 9,273	\$ 114,280	\$ 123,553
Bond Issue Costs Payable	30,000	-	30,000
Intergovernmental Payable	412,414	-	412,414
Deferred Revenue	-	-	-
Total Current Liabilities	451,687	114,280	565,967
<b>Net Assets:</b>			
Invested in capital assets, net	1,823,000	21,113	1,844,113
Restricted	2,506,367	494,140	3,000,507
Unrestricted	(119,897)	744,321	624,424
Total Net Assets	\$ 4,209,470	\$ 1,259,574	\$ 5,469,044

The Notes to the Basic 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, 2010  
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2010

<b>Functions/Programs</b>	<b>Program Revenues</b>		
<b>Expenses</b>	<b>Charges for Services</b>	<b>Grants and Contributions</b>	
<b>Lorain County Port Authority</b>			
Economic Development	\$ 186,299	\$ 223,777	\$ 25,000
<b>Murray Ridge Production Center, Inc.</b>			
Production	1,530,867	1,546,578	-
Total Component Units	\$ 1,717,166	\$ 1,770,355	\$ 25,000

General Revenues:  
Intergovernmental Revenue  
Other Income  
Investment Income (Loss)  
Total General Revenue  
Changes in Net Assets  
Net Assets - Beginning  
Net Assets - Ending

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

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

<b>Lorain County Port Authority</b>	<b>Murray Ridge Production Center, Inc.</b>	<b>Total Component Units</b>
\$ 62,478	\$ -	\$ 62,478
-	15,711	15,711
<u>\$ 62,478</u>	<u>\$ 15,711</u>	<u>\$ 78,189</u>
75,000	-	75,000
67,800	-	67,800
-	55,616	55,616
<u>142,800</u>	<u>55,616</u>	<u>198,416</u>
205,278	71,327	276,605
4,004,192	1,188,247	5,192,439
<u>\$ 4,209,470</u>	<u>\$ 1,259,574</u>	<u>\$ 5,469,044</u>

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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 Developmental Disabilities (LCBDD), 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 Developmental Disabilities, provides sheltered employment for developmentally disabled adults in Lorain County. The Lorain County Board of Developmental Disabilities 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 developmentally disabled adults of Lorain County, the Murray Ridge Production Center, Inc. is reflected as a component unit of Lorain County. The Workshop operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from the Murray Ridge Production Center, Inc. of Lorain County, 1095 Infirmary Road, Elyria, Ohio 44035.

**The Lorain County Port Authority.** The Lorain County Port Authority was created by statute as a separate and distinct political subdivision of the State. The purpose of the Lorain County Port Authority is to promote economic development by assisting private industry initiatives; by encouraging development and redevelopment; and by promoting investment in business, industrial and transportation projects. As of December 31, 2010, the Authority has a liability to the County in the amount of \$382,116 for past operating loans. 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 Basic Financial Statements  
For the Year Ended December 31, 2010

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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.

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

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) accounting standards codification to its business-type activities and to its enterprise funds provided it does 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.

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

**Lorain County Board of Development Disabilities Fund (LCBDD).** The fund accounts for the operation of a school and the costs of administering a workshop for the 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 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 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.

**Workers' Compensation Reserve Fund.** This fund is used to account for the State Workers' Compensation Retrospective Rating Plan. Reserves are developed for claims, other than allowed permanent total disability claims and allowed death claims using balance sheet reserve table in effect as of the ending date of the evaluation period.

### **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 and did not involve measurement of results from operations. 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

**Lorain County, Ohio**  
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statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

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

#### **D. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; enterprise funds use the accrual basis of accounting and fiduciary funds use the economic resources measurement focus and agency funds have no measurement focus. 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 are 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, 2010, but were levied to finance 2011 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 Library Resources 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 2010.

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

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

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

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

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

To improve cash management, cash received by the County is pooled in a central bank account. Moneys for all funds, including the proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet. During 2010, investments were limited to certificates of deposit, overnight repurchase agreements, National City Money Market Fund, interest in STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Federal Home Loan Mortgage Company (FHLMC) notes, Student Loan Marketing Association (SLMA), Federal Securities, commercial paper, and bankers acceptances. Except for investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at a fair value which is based on quoted market prices. Investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost. Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned on investments is credited to the general fund, except as stipulated by State statute or County resolution. Interest revenue credited to the general fund during 2010 totaled \$2,053,489, which includes \$1,939,764 assigned from other County funds.

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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.

**G. Inventory**

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

**H. Interfund Assets/Liabilities**

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

**I. Capital Assets and Depreciation**

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

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

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

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

**J. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits

**Lorain County, Ohio**  
Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

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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.

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

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

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

**L. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**M. Fund Balance Reserves**

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

**N. Operating Revenues and Expenses**

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

**O. Interfund Transactions**

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

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

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Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

**P. Estimates**

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

**Q. Restatement**

The County has taken an Ohio Water Development Authority Loan (OWDA) for various projects. It also issued a Coastal Erosion Project Loan that was previously not recorded in the County Erosion Control fund, a nonmajor fund. The restatement to the beginning net assets is as follows:

Governmental Funds - Restatement	Nonmajor Governmental Funds
Fund Balance as Previously Reported	\$57,133,012
County Erosion Control-Debt Issued (OWDA)	(359,158)
County Erosion Control-Loan Receivable	230,697
	\$57,004,551

Governmental Activities Funds - Restatement	
Net Assets as Previously Reported	\$228,607,455
County Erosion Control-Debt Issued (OWDA)	(359,158)
County Erosion Control-Loan Receivable	230,697
	\$228,478,994

**R. Entity-Wide Reconciliations**

The following details reconciling items between entity-wide and government-wide financial statements for the year ended December 31, 2010:

Reconciliation of Net Assets:	
Long-Term Liabilities:	
General Obligation Bonds	\$ 8,645,000
Special Assessment Bonds	3,330,000
Justice Center Bonds	15,540,000
OPWC Loan	756,621
Total Long-Term Liability Adjustment	\$28,271,621

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Reconciliation of Changes in Net Assets:

Capital Outlay Adjustment:	
Government-Wide Capital Outlay	\$ 4,095,900
Depreciation-Entity-Wide	(5,471,043)
Excess Capital Outlay	\$(1,375,143)
Issuance of Long-Term Debt:	
Principal Paid	\$2,261,639
Additional Debt Incurred on Re-finance	(1,538,689)
Excess Long-Term Debt Paid	\$ 722,950
Internal Service:	
Change in Net Assets-Government-Wide	\$(1,932,876)
Additional Entity-Wide Income	6,750
Internal Service, Change in Net Assets, Entity-Wide	\$(1,926,126)

**S. Change in Accounting Principles**

The GASB issued Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments” which establishes accounting and financial reporting requirements for derivative instruments entered into by state and local governments. The implementation of this statement has made no impact on the County’s financial reporting or results of financial position for 2010.

The GASB issued Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies” which establishes accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The implementation of this statement has made no impact on the County’s financial reporting or results of financial position for 2010.

**NOTE 3 – DEFICIT IN NET ASSETS**

The following funds had a deficit in net assets at December 31, 2010:

	<b>Deficit</b>
Special Revenue Funds:	
Bascule Bridge	\$ (76,327)
County Erosion Control	(115,059)
Ditch Rotary	(8,932)
County Tax Increment Financing	(4,143)
Debt Service	(3,206,610)
Q Construction	(6,238,708)

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.



**Lorain County, Ohio**  
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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;
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.

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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 will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$27,831,062 of the County’s bank balance of \$33,751,815 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 FDIC

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

**Investments-** As of December 31, 2010, 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	\$ 12,654,831	\$12,654,831	\$ -
FHLMC	18,467,514	2,312,893	16,154,621
FNMA	36,254,320	278,218	35,976,102
FHLB	20,361,600	9,322,929	11,038,671
FFCB	20,030,868	1,613,215	18,417,653
Municipal Notes	1,300,000	-	1,300,000
US Treasury Note	50,410	-	50,410
Money Market Funds	99,381	99,381	-
<b>Total Investments</b>	<b>\$109,218,924</b>	<b>\$26,281,467</b>	<b>\$82,937,457</b>

**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
Municipal Notes	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

**Lorain County, Ohio**  
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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, US Treasury and Money Market Funds. These investments are 12%, 17%, 33%, 19%, 18% with Municipal, US Treasury, and Money Markets collectively at 1% 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, 2010.

**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 2010 are levied after October 1, 2009, on the assessed value as of January 1, 2009, 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 2010 were intended to finance 2010 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 2010 became a lien December 31, 2009, are levied after October 1, 2009, and are collected in 2010 with real property taxes. 2010 tangible personal property taxes are levied after October 1, 2009, on the value as of December 31, 2009. Collections are made in 2010.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2010 was \$13.39 per \$1,000 of assessed value. The assessed values upon which the 2010 taxes were collected were as follows:

Category	Assessed Value
Real Estate	\$6,364,762,220
Tangible Personal:	
General	6,326,859
Public Utilities	213,031,650
Total	\$6,584,120,729

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various 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, 2010.

**Lorain County, Ohio**  
Notes to Basic Financial Statements  
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**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. In January 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. A November 2009 general election referendum to the sales tax increase was successful. The .5% increase for the criminal and administrative justice services ceased effective March 31, 2010. 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 with the additional .5% credited to the criminal justice 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 2010, sales tax revenue amounted to \$26,902,969.

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**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; Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>	<u>LCBDD</u>	<u>Sewer System</u>	<u>County Transit</u>	<u>Internal Service Fund</u>	<u>Workers Comp Reserve</u>	<u>Lorain County Regional Airport</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>
Receivables:												
Interest	\$ 262,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	7,314,906	-	8,750,219	9,474,386	15,990,968	-	-	-	-	-	-	4,823,115
Sales Tax	2,470,513	-	-	-	-	-	-	-	-	-	-	1,227,910
Accounts	326,879	-	3,015	2,939	184,689	77,538	4,779	325,047	-	26,296	-	987,587
Special Assessment	-	-	-	-	-	1,140,699	-	-	-	-	-	2,644,947
Intergovernmental	1,147,602	6,823,071	6,415,059	2,468,832	5,992,159	479,885	49,166	-	1,861,216	-	2,523,543	14,231,106
Local Government	<u>2,562,568</u>	-	-	-	-	-	-	-	-	-	-	-
Net Total Receivables	<u>\$14,085,275</u>	<u>\$6,823,071</u>	<u>\$15,168,293</u>	<u>\$11,946,157</u>	<u>\$22,167,816</u>	<u>\$1,698,122</u>	<u>\$53,945</u>	<u>\$325,047</u>	<u>\$1,861,216</u>	<u>\$26,296</u>	<u>\$2,523,543</u>	<u>\$23,914,665</u>

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**NOTE 8 – CAPITAL ASSETS**

**Construction In Progress:** The County has active construction projects as of December 31, 2010, of more than \$6.43 million for a Transportation Center, and \$1.46 million in sewer and improvement projects.

Capital asset activity for the County for the year ended December 31, 2010, appears on the following page.

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

Governmental Activities:	
Legislative & Executive	\$ 621,200
Judicial	1,030,435
Public Safety	778,277
Public Works	2,524,215
Health	119,187
Human Services	397,729
Total Depreciation Expense –Governmental Activities	<u>\$5,471,043</u>
Business-Type Activities:	
Buildings, Structures and Improvements	\$384,681
Vehicles	161,496
Machinery & Equipment	6,199
Sewer Plants	83,457
Sewer Lines	293,692
Water Lines	20,772
Total Depreciation Expense –Business-Type Activities	<u>\$950,297</u>

Activity for the Component Units for the years ended December 31, 2010 and June 30, 2010 are as follows:

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:			
Construction In Progress	\$ 139,400	\$(139,400)	\$ -
Total Capital Assets, Not Being Depreciated	<u>139,400</u>	<u>(139,400)</u>	<u>-</u>
Capital Assets Being Depreciated:			
Buildings	1,592,000	-	1,592,000
Building & Improvements	-	295,111	295,111
Machinery & Equipment	234,651	-	234,651
Total Capital Assets, Being Depreciated	<u>1,826,651</u>	<u>295,111</u>	<u>2,121,762</u>
Less Accumulated Depreciation:			
Buildings	30,307	31,836	62,143
Building & Improvements	-	1,968	1,968
Machinery & Equipment	179,736	33,802	213,538
Total Accumulated Depreciation	<u>210,043</u>	<u>67,606</u>	<u>277,649</u>
Total Capital Assets, Being Depreciated, Net	<u>1,616,608</u>	<u>227,505</u>	<u>1,844,113</u>
Component Units Capital Assets, Net	<u>\$1,756,008</u>	<u>\$ 88,105</u>	<u>\$1,844,113</u>

**Lorain County, Ohio**  
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Activity for the Governmental Activities for the year ended December 31, 2010 are as follows:

	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
Capital Assets, Not Being Depreciated:				
Land	\$ 5,346,617	\$ -	\$ -	\$ 5,346,617
Construction In Progress	4,199,502	2,687,076	448,041	6,438,537
Total Capital Assets, Not Being Depreciated	9,546,119	2,687,076	448,041	11,785,154
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	111,168,416	674,591	-	111,843,007
Vehicles	6,363,084	206,902	330,040	6,239,946
Machinery & Equipment	6,315,825	272,189	144,575	6,443,439
Furniture & Fixtures	130,040	-	-	130,040
Intangible Assets	2,234,674	15,395	-	2,250,069
Infrastructure	92,163,741	687,788	27,945	92,823,584
Total Capital Assets, Being Depreciated	218,375,780	1,856,865	502,560	219,730,085
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	27,299,530	2,297,638	-	29,597,168
Vehicles	3,594,564	251,487	330,040	3,516,011
Machinery & Equipment	3,421,367	409,584	123,811	3,707,140
Furniture & Fixtures	116,133	994	-	117,127
Intangible Assets	426,981	111,954	-	538,935
Infrastructure	53,220,978	2,399,386	18,319	55,602,045
Total Accumulated Depreciation	88,079,553	5,471,043	472,170	93,078,426
Total Capital Assets, Being Depreciated, Net	130,296,227	(3,614,178)	30,390	126,651,659
Governmental Activities Capital Assets, Net	\$139,842,346	\$ (927,102)	\$478,431	\$138,436,813

Activity for the Business-Type Activities for the year ended December 31, 2010 are as follows:

	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
Capital Assets, Not Being Depreciated:				
Land	\$ 4,531,484	\$ -	\$ -	\$ 4,531,484
Construction in Progress	1,616,476	1,468,691	1,616,476	1,468,691
Total Capital Assets, Not Being Depreciated	6,147,960	1,468,691	1,616,476	6,000,175
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	9,583,976	397,166	-	9,981,142
Vehicles	2,603,965	-	559,730	2,044,235
Machinery & Equipment	49,259	-	-	49,259
Sewer Plants	4,172,860	-	-	4,172,860
Sewer Lines	13,420,675	1,418,158	98,637	14,740,196
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets, Being Depreciated	31,693,535	1,815,324	658,367	32,850,492
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	1,257,672	384,681	-	1,642,353
Vehicles	709,084	161,496	305,555	565,025
Machinery & Equipment	16,639	6,199	-	22,838
Sewer Plants	233,568	83,457	-	317,025
Sewer Lines	4,169,625	293,692	3,945	4,459,372
Water Lines	1,388,453	20,772	-	1,409,225
Total Accumulated Depreciation	7,775,041	950,297	309,500	8,415,838
Total Capital Assets, Being Depreciated, Net	23,918,494	865,027	348,867	24,434,654
Business-Type Activities Capital Assets, Net	\$30,066,454	\$2,333,718	\$1,965,343	\$30,434,829

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**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	358,491,067	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 participates in the State Workers' Compensation Retrospective Rating Plan. With a retrospective plan, the County initially pays the Bureau of Worker's Compensation less premium than required without the plan. The County may earn possible premium reductions by assuming a portion of the risk. The greater the portion of risk assumed, the greater the potential reduction in premiums. The County has a \$300,000 per claim limit.

The County established a medical self-insurance fund (an internal service fund) to account for and finance uninsured risks of loss. The predominant participant is the County. Under this program, the medical self-insurance fund provides coverage for up to a maximum of \$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 \$2,227,490 reported in the fund at December 31, 2010, 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 2008, 2009 and 2010 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2008	\$2,334,407	\$17,307,175	\$17,070,496	\$2,571,086
2009	2,571,086	19,099,375	19,313,891	2,356,570
2010	2,356,570	20,216,964	20,346,044	2,227,490



**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 2010 was \$909,938.

**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, Lorain County Board of 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 2010 the County contributed \$63,457.

**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 2010.

**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 2010.

### **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 2010.

### **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, 2010, 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 2010 was 14% for employees other than law enforcement. For law enforcement employees, the employee contribution is 11.1% and the employer contribution is 17.87%. 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, 2010, 2009 and 2008 were \$12,818,887, \$12,860,432, and \$13,723,969, respectively. The full amount has been contributed for 2009 and 2008. 93% has been contributed for 2010 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 the "money-purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of

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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, 2010 were 10% of covered payroll for members and 14% for employers. The Lorain County's contribution to STRS for the years ended December 31, 2010, 2009 and 2008 were \$239,376, \$250,234 and \$260,154 respectively. The full amount has been contributed for 2010, 2009 and 2008.

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's 2010 *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 2010 employer contribution rate was 14% of covered payroll and 5.5% from January 1 through February 28, 2010 and 5% from March 1 through December 31, 2010 was used to fund health care for the Traditional Plan for the year. The employer portion of health care for the combined plan was 4.73% From January 1 through February 28, 2010 and 4.23% from March 1 through December 31, 2010. For law enforcement employees, the employer contribution rate was 17.87%. 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, 2010, 2009 and 2008 were \$4,642,495, \$5,341,703 and \$6,789,078 respectively of which \$578,404, \$717,812 and \$908,442 for employees not engaged in law enforcement and \$29,852, \$37,738 and \$52,236 for law enforcement employees, was allocated to the health care plan. The full amount has been contributed for 2009 and 2008. 92% has been contributed for 2010 with the remainder being reported as a liability.

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, of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006 with a final rate increase on January 1, 2011. These increases 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, 2010 and 2009, the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For Lorain County, this amount equaled \$16,898 during 2010.

The balance in the Health Care Stabilization Fund was \$2.8 billion on June 30, 2010. For the fiscal year ended June 30, 2010 net health care costs paid by STRS Ohio were \$334,467,000. There were 133,103 eligible benefit recipients.

**Lorain County, Ohio**  
Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

**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 \$84,239 is reported as a fund liability.

**NOTE 16 - OUTSTANDING DEBT**

**A. Short-Term Debt**

All notes are backed by the full faith and credit of the County and mature within one year. The notes are issued in anticipation of long-term bonded financing and the County intends to refinance the notes until such bonds are issued. Notes outstanding at December 31, 2010 follows:

	<u>Balance 1/1/10</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/10</u>
<b>Business-type Activities</b>				
2009-2.25% Various Purpose Notes Due 3/23/10	\$1,900,000	\$ -	\$ (1,900,000)	\$ -
2010-1.75% Sewer Improvements Note Due 9/21/10	-	1,550,000	(1,550,000)	-
2010-2.00% Various Purpose Notes Due 3/08/11	-	1,480,000	-	1,480,000
<b>Governmental Activities</b>				
2009-2.25% Various Purpose Notes Due 3/23/10	705,000	-	(705,000)	-
2009-2.00% Highway Improvements Note Due 5/28/10	2,625,000	-	(2,625,000)	-
2010-2.00% Various Purpose Notes Due 3/10/11	-	220,000	-	220,000
2010-1.50% Highway Improvements Note Due 3/21/11	-	4,875,000	-	4,875,000
<b>Total Short-Term Notes</b>	<u>\$5,230,000</u>	<u>\$8,125,000</u>	<u>\$(6,780,000)</u>	<u>\$6,575,000</u>

**Lorain County, Ohio**  
Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

**B. Bonded Long-Term Debt**

Changes in bonded long-term debt obligations of the County during 2010 were as follows:

	<u>Balance 1/1/10</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/10</u>	<u>Amount Due In One Year</u>
General Obligation Bonds- Unvoted					
2002-3.00% to 5.50% Justice Center Bonds (Org. \$25,000,000)	\$14,885,000	\$ -	\$(13,075,000)	\$1,810,000	\$ 885,000
2004-2.00% to 4.35% Various Improvements (Org. \$3,870,000)	3,115,000	-	(165,000)	2,950,000	165,000
2005-3.00% to 5.00% General Obligation Refunding Bonds (Org. \$5,560,000)	3,545,000	-	(440,000)	3,105,000	460,000
2006-4.00% General Obligation Energy Conservation Bonds (Org. \$4,220,000)	3,050,000	-	(460,000)	2,590,000	480,000
2009-2.00% to 5.00% Sewer System Improvement Bonds (Org. \$5,870,000)	5,870,000	-	(50,000)	5,820,000	80,000
2010-2.00% to 4.625% General Obligation Various Purpose Refunding Bonds (Org. \$13,730,000)	-	13,730,000	-	13,730,000	-
Total General Obligation Bonds -Unvoted	<u>30,465,000</u>	<u>13,730,000</u>	<u>(14,190,000)</u>	<u>30,005,000</u>	<u>2,070,000</u>
Special Assessment Bonds- Governmental Commitment					
2000-5.48% Allison Ditch Improvement (Org. \$6,721)	864	-	(864)	-	-
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	390,000	-	(25,000)	365,000	30,000
2001-2.50% to 5.00% Sewer System Improvement (Org. \$4,560,000)	3,165,000	-	(200,000)	2,965,000	210,000
Total Special Assessment Bonds	<u>3,555,864</u>	<u>-</u>	<u>(225,864)</u>	<u>3,330,000</u>	<u>240,000</u>
Total Bonded Long-Term Debt	<u>\$34,020,864</u>	<u>\$13,730,000</u>	<u>\$(14,415,864)</u>	<u>\$33,335,000</u>	<u>\$2,310,000</u>

On December 30, 2010 the County issued \$13.73 million in General Obligation Bonds with an average interest of 4.157 percent to advance refund \$12.225 million of outstanding 2002 Justice Center Bonds with an average interest rate of 5.519 percent. The net proceeds of \$13.418 million (after discount on refunding of \$81,519 and \$230,195 in underwriting fees, insurance and other costs) were used to advance refund a portion of the outstanding \$25,000,000 County of Lorain, Ohio, Justice Center Bonds, Series 2002 and to pay certain costs of issuance related thereto.

Although the advance refunding resulted in the recognition of an accounting loss of \$250,644 for the year ended December 31, 2010, the County in effect increased its aggregate debt service payments by almost \$4,224,000 over the next 21 years and obtained an economic loss (difference between the present values of the old and new debt service payments) of \$238,000.

**Lorain County, Ohio**  
Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

**Calculation of difference in Cash Flow Requirement and Economic Loss**

<b>Cash Flow Difference</b>	
New debt service cash flows	\$21,748,441
Old debt service cash flows	<u>17,524,275</u>
	<u><u>\$(4,224,166)</u></u>
<b>Economic Loss</b>	
Present value of new debt service Cash Flows	\$13,359,232
Present value of old debt service Cash Flows	<u>13,120,774</u>
	<u><u>\$(238,458)</u></u>

**C. Other Long-Term Debt**

	<u>Restated Balance 1/1/10</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/10</u>	<u>Amount Due In One Year</u>
<b>Business-type Activities</b>					
2010 – 6.0% Sewer Improvements					
Note Due 02/12/15	\$ -	\$1,300,000	\$ -	\$1,300,000	\$ -
OWDA Loans					
Sewer Improvement 101 – 5.20%	\$152,201	\$ -	\$(48,152)	\$104,049	\$ 50,689
Sewer Improvement 102 – 4.80%	382,119	-	(78,005)	304,114	81,795
Sewer Improvement 103 – 4.56%	144,283	-	(23,644)	120,639	24,734
Total OWDA Loans	<u>\$678,603</u>	<u>\$ -</u>	<u>\$(149,801)</u>	<u>\$528,802</u>	<u>\$157,218</u>
OPWC Loans					
OPWC – CI47G – 0.0%	\$ 86,550	\$ -	\$ (4,328)	\$ 82,222	\$ 4,328
OPWC – CI28D – 0.0%	66,083	-	(4,895)	61,188	4,895
Total OPWC Loans	<u>\$152,633</u>	<u>\$ -</u>	<u>\$( 9,223)</u>	<u>\$143,410</u>	<u>\$ 9,223</u>
<b>Governmental Activities</b>					
OWDA Loans					
2003 5.34% Coastal Erosion Project/Bender Development Co.	\$243,073	-	\$(25,083)	\$217,990	\$26,440
2008 4.67% Coastal Erosion Crystal Cove Condominiums	149,773	-	(8,605)	141,168	9,011
Total OWDA Loans	<u>\$392,846</u>	<u>\$ -</u>	<u>\$(33,688)</u>	<u>\$359,158</u>	<u>\$35,451</u>
OPWC Loans					
OPWC – CI121 – 0.0%	\$150,400	\$ -	\$ (9,400)	\$141,000	\$ 9,400
OPWC – CI25K – 0.0%	13,325	-	(1,333)	11,992	1,333
OPWC – CI44H – 0.0%	125,156	-	(8,344)	116,812	8,344
OPWC – CI44B – 0.0%	137,961	-	(14,522)	123,439	14,522
OPWC – CI43E – 0.0%	57,747	-	(12,832)	44,915	12,832
OPWC – CI41E – 0.0%	218,050	-	(15,575)	202,475	15,575
OPWC – CI38E – 0.0%	22,211	-	(6,346)	15,865	6,346
OPWC – CI25C – 0.0%	45,056	-	(4,291)	40,765	4,291
OPWC – CI07B – 0.0%	51,535	-	(12,884)	38,651	12,884
OPWC – CI02F – 0.0%	18,574	-	(1,376)	17,198	1,376
OPWC – CI23F – 0.0%	3,693	-	(184)	3,509	185
Total OPWC Loans	<u>\$843,708</u>	<u>\$ -</u>	<u>\$(87,087)</u>	<u>\$756,621</u>	<u>\$87,088</u>

**Lorain County, Ohio**  
Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

The Ohio Water Development Authority Loans (OWDA) for business-type activities will be repaid with special assessments. OWDA loans for governmental activities will be repaid with monies received by recipients of Community Development Block Grant monies. In the event that a property owner would fail to pay the assessment or grant recipient would fail to repay the loans, 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	General Obligation		Special Assessments		Ohio Water Development Authority	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 1,990,000	\$930,719	\$ 240,000	\$ 164,985	\$35,451	\$17,781
2012	2,070,000	889,472	250,000	154,515	37,309	15,924
2013	1,270,000	800,434	260,000	143,265	39,262	13,970
2014	1,335,000	746,459	275,000	131,320	41,319	11,914
2015	1,380,000	697,556	290,000	117,325	43,484	9,749
2016-2020	5,035,000	2,869,926	1,675,000	350,548	133,062	19,903
2021-2025	5,040,000	1,973,116	340,000	17,000	29,271	1,729
2026-2030	4,940,000	952,395	-	-	-	-
2031	1,125,000	52,031	-	-	-	-
Total	<u>\$24,185,000</u>	<u>\$9,912,108</u>	<u>\$3,330,000</u>	<u>\$1,078,958</u>	<u>\$359,158</u>	<u>\$90,970</u>

**Ohio Public Work Commission**

Year Ending	Principal	Interest
2011	\$ 87,088	\$ -
2012	87,088	-
2013	83,912	-
2014	61,445	-
2015	55,026	-
2016-2020	249,866	-
2021-2025	131,459	-
2026-2030	737	-
2031	-	-
Total	<u>\$756,621</u>	<u>\$ -</u>

**BUSINESS-TYPE ACTIVITIES**

Year Ending	General Obligation		Ohio Water Development Authority		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 80,000	\$ 272,963	\$157,218	\$23,611	\$ 9,223	\$ -
2012	85,000	271,362	165,004	15,826	9,223	-
2013	95,000	269,663	117,004	8,377	9,223	-
2014	100,000	267,287	74,932	2,737	9,223	-
2015	120,000	264,288	14,644	334	9,223	-
2016-2020	675,000	1,253,562	-	-	46,115	-
2021-2025	845,000	1,085,500	-	-	33,878	-
2026-2030	1,075,000	852,500	-	-	17,302	-
2031-2035	1,375,000	555,250	-	-	-	-
2036-2039	1,370,000	175,750	-	-	-	-
Total	<u>\$5,820,000</u>	<u>\$5,268,125</u>	<u>\$528,802</u>	<u>\$50,885</u>	<u>\$143,410</u>	<u>\$ -</u>



**Lorain County, Ohio**  
Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

**Change in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2010, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
Governmental Activities:					
Bonds Payable:					
General Obligations Bonds	\$24,595,000	\$13,730,000	\$(14,140,000)	\$24,185,000	\$1,990,000
Special Assessment Debt					
With Government Commitment	3,555,864	-	(225,864)	3,330,000	240,000
Total Bonds Payable	28,150,864	13,730,000	(14,365,864)	27,515,000	2,230,000
OWDA Loans	392,846	-	(33,688)	359,158	35,451
OPWC Loans	843,708	-	(87,087)	756,621	87,088
Compensated Absences	16,860,859	9,534,852	(9,052,010)	17,343,701	5,046,464
Governmental Activity-Long Term Liabilities	<u>\$46,248,277</u>	<u>\$23,264,852</u>	<u>\$(23,538,649)</u>	<u>\$45,974,480</u>	<u>\$7,399,003</u>
	<b>Beginning Balance</b>	<b>Additions</b>	<b>(Reductions)</b>	<b>Ending Balance</b>	<b>Amount Due In One Year</b>
Business-Type Activities:					
Note Payable	\$ -	\$1,300,000	\$ -	\$1,300,000	\$ -
General Obligations Bonds	5,870,000	-	(50,000)	5,820,000	80,000
OWDA Loans	678,603	-	(149,801)	528,802	157,218
OPWC Loans	152,633	-	(9,223)	143,410	9,223
Compensated Absences	79,341	48,573	(43,675)	84,239	27,109
Business-Type Activity - Long Term Liabilities	<u>\$6,780,577</u>	<u>\$1,348,573</u>	<u>\$(252,699)</u>	<u>\$7,876,451</u>	<u>\$273,550</u>

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund and sewer system fund using property tax revenues, charges and user fees. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Compensated absences will be paid from the fund, which the employees' salaries are paid which do not normally include Q Construction and Debt Service. Delinquent special assessments due the county at December 31, 2010 was \$60,524.

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

**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, 2010, there were seventeen series of Healthcare Revenue Bonds and seven Economic Development Bonds outstanding with aggregate principal amounts payable of \$1,033,855,000 and \$24,729,527, respectively.

**Lorain County, Ohio**  
Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

**NOTE 18 - INTERFUND TRANSACTIONS**

Due To/Due From other funds balances as of December 31, 2010 follow:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
Job and Family Services	General Fund	\$ 48,204
Job and Family Services	Nonmajor Governmental Funds	19,189
Children Services	General Fund	28,065
Children Services	Nonmajor Governmental Funds	6,888
LCBDD	Community Mental Health	100,000
LCBDD	Nonmajor Governmental Funds	15,176
Nonmajor Governmental Funds	General Fund	393,955
Nonmajor Governmental Funds	Job and Family Services	622,676
Nonmajor Governmental Funds	Community Mental Health	115,046
Nonmajor Governmental Funds	Nonmajor Governmental Funds	31,078
Nonmajor Governmental Funds	Internal Service Fund	5,809
General Fund	Nonmajor Governmental Funds	34,951
Enterprise Fund	Nonmajor Governmental Funds	6,583
Internal Service Fund	Enterprise Fund	15,749
Total – All Funds		<u>\$1,443,369</u>

Advances from/to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Q Construction	\$ 7,885,157
	Nonmajor Governmental Funds	1,112,666
	Enterprise Funds	1,285,015
		<u>\$10,282,838</u>

Inter Fund Transfers:

	<u>Transfers in:</u>				<u>Totals</u>
	<u>General Fund</u>	<u>Q Construction</u>	<u>Nonmajor Governmental</u>	<u>Enterprise</u>	
Transfers Out:					
General Fund	\$ -		\$373,760	\$150,000	\$523,760
LCBDD	-		2,750,000	-	2,750,000
Q Construction	-	-	79,721	-	79,721
Nonmajor Governmental	289,387	2,915,000	-	-	3,204,387
Enterprise	-	-	1,050,000	-	1,050,000
Totals	<u>\$289,387</u>	<u>\$2,915,000</u>	<u>\$4,253,481</u>	<u>\$150,000</u>	<u>\$7,607,868</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 \$1,112,666 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.

**Lorain County, Ohio**  
Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

**NOTE 19 – BUDGETARY BASIS OF ACCOUNTING**

A reconciliation for the major governmental funds at December 31, 2010 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 Fund</b>	<b>Job and Family Services</b>	<b>Children Services</b>	<b>LCBDD</b>	<b>Community Mental Health</b>
Budget Basis	\$ 3,549,244	\$ 193,696	\$(632,420)	\$ 1,584,742	\$ (777,473)
Net Adjustment for Revenue Accruals	(23,967)	(735,644)	671,705	(554,155)	(470,638)
Net Adjustment for Expenditure Accruals	(276,895)	382,099	(308,684)	(111,343)	1,277,056
Net Adjustment for Encumbrances	1,329,426	621,420	192,274	739,467	2,811,176
Net Adjustments for Other Financing Sources (Uses) Accruals	(1,130,409)	-	-	-	-
GAAP Basis	<u>\$ 3,447,399</u>	<u>\$ 461,571</u>	<u>\$ (77,125)</u>	<u>\$ 1,658,711</u>	<u>\$ 2,840,121</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. Management has been made aware of a noncompliance issue where excess charge backs to the Department of Health and Human Services may result in a liability for repayment. The ultimate outcome and amount cannot be determined at this time.

**B. Litigation**

As of December 31, 2010, 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, 2010 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 \$1,021,703 for such contributions.

The Port Authority is a discretely presented component unit of Lorain County, with an outstanding balance owed to the County in the amount of \$382,116 for current and prior years assistance.

#### **NOTE 23 - CONTRACTUAL COMMITMENTS**

During 2010, the County entered into various contracts for building construction and renovations totaling \$12,628,030. The amounts paid on the contracts were \$8,893,605 with \$116,710 unused as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$3,617,715.

#### **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, 2010 there has been no draw down on this line.

#### **NOTE 25 – SUBSEQUENT EVENT**

On March 17, 2011 the County issued \$5,065,000 Highway Improvement Notes, Series 2011 for the purpose of retiring the Outstanding Highway Note and the portion of Outstanding Various Purpose Notes and to pay costs of improving highways, roads, streets and bridges in anticipation of the issuance of bonds.

On March 17, 2011 the County issued \$1,560,000 General Sewer District Improvement Bonds, Series 2011 for the payment of the Outstanding Various Purpose Notes and paying property owners costs, in anticipation of the collection of special assessments levied, of improving the Lorain County General Sewer District by constructing a sanitary sewer along Marks Road.

#### **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 Developmental Disabilities. During the year ended June 30, 2010 the value of these services was estimated to be \$1,021,703.
- 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**

The organization had extended unsecured credit to regular customers amounting to \$271,538 at June 30, 2010.

### **3. Investments**

Investments at June 30, 2010 consist of the bonds and funds, which are recorded at fair value.

### **4. Investment Loss**

Investment loss for the year ended June 30, 2010, consisted of interest income, dividend income, and gains and losses, both realized and unrealized.

### **5. Restricted Funds**

During the year ended June 30, 2010, 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, 2010, the Authority has a liability to the County in the amount of \$382,116 for past and current operating loans. 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.
- 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

**Lorain County, Ohio**  
Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

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. Capital Assets – Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. Buildings are depreciated using the straight-line method for a period of 50 years.
- F. Net Assets – Net assets represent the difference between assets and liabilities. Net assets invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances 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 the enabling legislation adopted by the Port Authority or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted resources are applied first when an expense is incurred for both restricted and unrestricted assets.
- G. Operating Revenues and Expenses – Operating revenues are those revenues that are generated directly from the primary activities. For the Port Authority, these revenues are primarily rental income, CVB-other monthly fees, and application fees. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the Port Authority. Revenues and expenses not meeting those definitions are reported as non-operating.
- H. Contributions of Capital – Contributions of capital arise from outside contributions of capital assets or from outside contributions of resources restricted to capital acquisition and construction. The Port Authority had no capital contributions during 2010.
- I. Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those expected.

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

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

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

Deposits – At December 31, 2010, the bank balance of the Authority’s deposits was \$362,982. Deposits are either (1) insured by the Federal Deposit Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Authority or (3) collateralized by the financial institution’s public entity deposit pool.

Investments – As of December 31, 2010, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,506,367	\$2,506,367

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

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

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

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

### **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.

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 \$2,506,367 at December 31, 2010 and are reflected in the Statement of Net Assets.

**Lorain County, Ohio**  
Notes to Basic Financial Statements  
For the Year Ended December 31, 2010

**5. Capital Assets**

Capital asset activity for the year ended December 31, 2010, was as follows:

	Balance 01/01/10	Additions	Deletions	Balance 12/31/10
Capital Assets, Not Being Depreciated:				
Construction in Progress	\$ 139,400	\$155,711	\$(295,111)	\$ -
Capital Assets, Being Depreciated:				
Buildings	1,592,000	-	-	1,592,000
Building Improvements	-	295,111	-	295,111
Less Accumulated Depreciation:				
Buildings	(30,307)	(31,836)	-	(62,143)
Building Improvements	-	(1,968)	-	(1,968)
Total Capital Assets, Being Depreciated, net	<u>1,561,693</u>	<u>261,307</u>	<u>-</u>	<u>1,823,000</u>
Capital Assets, net	<u>\$1,701,093</u>	<u>\$417,018</u>	<u>\$(295,111)</u>	<u>\$1,823,000</u>

**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. Due to market conditions and with the intent to enhance the marketability and rating on a bond financed expansion project, the Authority supplemented the existing Letter of Credit with an additional wrapping Letter of Credit with the Federal Home Loan Bank of Cincinnati (FHLB). However, the local company pulled out of the project. As of December 31, 2010, the Authority has not used the LNB Letter of Credit or the supplemental FHLB Letter of Credit. The Authority has maintained the enhancements with the goal to attract a partnership with another Port Authority.

**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. However, the issuance of such conduit debt supports the Authority's purpose and drives local economic development. The aforementioned issuance of conduit debt also produces additional revenues for the Authority.

As of December 31, 2010 revenue bonds outstanding from the Authority's Program Bond fund with an original issue amount of \$2,365,000 of which \$1,950,000 remain outstanding as of December 31, 2010. However, the Authority's total remaining reserve dollars are \$5,750,000 or approximately 247% of the outstanding bonds.

**9. Subsequent Event**

The Lorain County Board of Commissioners adopted Resolution No. 11-225 on April 13, 2011 designating the Authority as an agent of the County for issuing self-supporting housing revenue conduit bonds; and authorizing certain actions in connection with the public hearings and the approval of the issuance of self-supporting housing revenue conduit bonds by the Authority. The Authority is in the discussion phase and has not finalized the project.



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, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property Taxes	\$ 7,919,147	\$ 7,166,079	\$ 7,166,079	\$ -	\$ 7,166,079	\$ -
Sales Tax	15,000,000	14,807,026	14,807,026	-	14,807,026	-
Charges for Services	3,350,975	4,362,421	4,365,214	-	4,365,214	2,793
Licenses, Permits and Fees	7,223,260	7,482,565	7,541,189	-	7,541,189	58,624
Fines and Forfeitures	1,109,500	987,781	998,603	-	998,603	10,822
Intergovernmental	6,305,405	7,843,282	7,843,282	-	7,843,282	-
Interest	1,966,600	2,213,777	2,213,785	-	2,213,785	8
Other	1,386,962	1,490,440	1,490,499	-	1,490,499	59
<b>Total Revenues</b>	<b>44,261,849</b>	<b>46,353,371</b>	<b>46,425,677</b>	<b>-</b>	<b>46,425,677</b>	<b>72,306</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>General Government:</b>						
<b>Legislative and Executive:</b>						
<b>Commissioners:</b>						
Salaries and Wages	676,505	1,144,837	1,033,193	-	1,033,193	111,644
Fringe Benefits	101,049	172,309	160,623	-	160,623	11,686
Supplies and Materials	31,160	31,128	16,690	2,684	19,374	11,754
Contractual Services	15,631	15,631	859	-	859	14,772
Equipment	35,636	35,128	26,048	2,326	28,374	6,754
Other	27,298	29,786	8,028	2,000	10,028	19,758
<b>Total Commissioners</b>	<b>887,279</b>	<b>1,428,819</b>	<b>1,245,441</b>	<b>7,010</b>	<b>1,252,451</b>	<b>176,368</b>
<b>Auditor:</b>						
Salaries and Wages	629,362	1,169,694	1,169,470	-	1,169,470	224
Fringe Benefits	112,786	194,532	190,455	-	190,455	4,077
Supplies and Materials	43,254	58,254	38,529	17,159	55,688	2,566
Contractual Services	196,134	145,135	54,657	65,252	119,909	25,226
Equipment	1,219	37,219	999	34,741	35,740	1,479
Other	247,082	177,288	155,673	-	155,673	21,615
<b>Total Auditor</b>	<b>1,229,837</b>	<b>1,782,122</b>	<b>1,609,783</b>	<b>117,152</b>	<b>1,726,935</b>	<b>55,187</b>
<b>Treasurer:</b>						
Salaries and Wages	194,321	326,560	324,712	-	324,712	1,848
Fringe Benefits	31,607	57,027	53,509	-	53,509	3,518
Supplies and Materials	11,509	2,909	1,685	-	1,685	1,224
Contractual Services	53,831	59,831	53,038	4,500	57,538	2,293
Equipment	4,791	-	-	-	-	-
Other	11,384	2,863	762	-	762	2,101
<b>Total Treasurer</b>	<b>307,443</b>	<b>449,190</b>	<b>433,706</b>	<b>4,500</b>	<b>438,206</b>	<b>10,984</b>
<b>Prosecuting Attorney:</b>						
Salaries and Wages	625,152	1,219,406	1,192,533	-	1,192,533	26,873
Fringe Benefits	324,153	393,503	343,652	-	343,652	49,851
Supplies and Materials	80,063	111,847	95,204	11,849	107,053	4,794
Contractual Services	29,117	58,179	46,017	415	46,432	11,747
Equipment	73,836	83,328	33,243	43,856	77,099	6,229
Other	89,264	71,014	59,473	4,375	63,848	7,166
<b>Total Prosecuting Attorney</b>	<b>1,221,585</b>	<b>1,937,277</b>	<b>1,770,122</b>	<b>60,495</b>	<b>1,830,617</b>	<b>106,660</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, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	57,116	131,122	108,639	-	108,639	22,483
Fringe Benefits	10,602	27,444	15,210	-	15,210	12,234
Supplies and Materials	9,332	12,207	8,633	-	8,633	3,574
Contractual Services	43,166	34,881	16,095	7,424	23,519	11,362
Equipment	25,248	3,500	3,470	-	3,470	30
Other	854	854	365	-	365	489
<b>Total Records Center</b>	<b>146,318</b>	<b>210,008</b>	<b>152,412</b>	<b>7,424</b>	<b>159,836</b>	<b>50,172</b>
Board of Revisions:						
Salaries and Wages	31,760	63,521	58,154	-	58,154	5,367
Fringe Benefits	6,755	11,441	9,663	-	9,663	1,778
Supplies and Materials	1,572	1,572	1,560	-	1,560	12
Contractual Services	867	1,344	1,344	-	1,344	-
Equipment	2,084	2,334	2,334	-	2,334	-
Other	762	35	13	-	13	22
<b>Total Board of Revisions</b>	<b>43,800</b>	<b>80,247</b>	<b>73,068</b>	<b>-</b>	<b>73,068</b>	<b>7,179</b>
Board of Elections:						
Salaries and Wages	910,355	1,516,146	1,509,500	-	1,509,500	6,646
Fringe Benefits	109,948	180,628	171,301	-	171,301	9,327
Supplies and Materials	154,683	170,052	148,705	3,704	152,409	17,643
Contractual Services	192,170	187,034	143,154	38,300	181,454	5,580
Equipment	114,331	37,989	26,863	8,099	34,962	3,027
Other	46,429	103,810	100,138	1,189	101,327	2,483
<b>Total Board of Elections</b>	<b>1,527,916</b>	<b>2,195,659</b>	<b>2,099,661</b>	<b>51,292</b>	<b>2,150,953</b>	<b>44,706</b>
Community Maintenance:						
Salaries and Wages	635,667	1,169,610	1,066,402	-	1,066,402	103,208
Fringe Benefits	124,199	191,937	175,782	-	175,782	16,155
Supplies and Materials	799,250	794,020	539,469	69,297	608,766	185,254
Contractual Services	3,827,864	3,919,873	2,683,958	423,600	3,107,558	812,315
Equipment	147,103	162,217	76,279	15,120	91,399	70,818
Capital Outlay	747	746	-	-	-	746
Other	29,336	29,601	1,643	2,533	4,176	25,425
<b>Total Community Maintenance</b>	<b>5,564,166</b>	<b>6,268,004</b>	<b>4,543,533</b>	<b>510,550</b>	<b>5,054,083</b>	<b>1,213,921</b>
Community Development:						
Salaries and Wages	232,411	555,520	485,285	-	485,285	70,235
Fringe Benefits	60,708	99,005	75,494	-	75,494	23,511
Supplies and Materials	5,742	5,742	2,693	-	2,693	3,049
Contractual Services	299,104	297,104	125,703	-	125,703	171,401
Equipment	5,000	5,000	-	-	-	5,000
Other	90,746	93,051	9,527	2,227	11,754	81,297
<b>Total Community Development</b>	<b>693,711</b>	<b>1,055,422</b>	<b>698,702</b>	<b>2,227</b>	<b>700,929</b>	<b>354,493</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, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	295,019	524,291	481,774	-	481,774	42,517
Fringe Benefits	47,948	85,733	80,415	-	80,415	5,318
Supplies and Materials	10,456	7,944	6,264	-	6,264	1,680
Equipment	-	2,140	1,926	-	1,926	214
Other	9,374	10,450	7,002	-	7,002	3,448
<b>Total Recorder</b>	<b>362,797</b>	<b>630,558</b>	<b>577,381</b>	<b>-</b>	<b>577,381</b>	<b>53,177</b>
Port Authority:						
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>
Building Inspection:						
Salaries and Wages	53,350	106,700	81,658	-	81,658	25,042
Fringe Benefits	11,759	19,278	13,291	-	13,291	5,987
Supplies and Materials	2,400	2,400	650	-	650	1,750
Contractual Services	1,200	1,200	370	-	370	830
Other	9,050	9,050	1,811	-	1,811	7,239
<b>Total Building Inspection</b>	<b>77,759</b>	<b>138,628</b>	<b>97,780</b>	<b>-</b>	<b>97,780</b>	<b>40,848</b>
Insurance/Pensions/Taxes:						
Fringe Benefits	6,798,333	6,358,795	5,636,369	-	5,636,369	722,426
Contractual Services	25,600	25,600	5,736	-	5,736	19,864
Other	154,779	195,699	113,431	-	113,431	82,268
<b>Total Insurance/Pensions/Taxes</b>	<b>6,978,712</b>	<b>6,580,094</b>	<b>5,755,536</b>	<b>-</b>	<b>5,755,536</b>	<b>824,558</b>
Miscellaneous:						
Contractual Services	1,294,480	1,301,008	753,674	260,070	1,013,744	287,264
Other	608,597	370,757	301,407	22,482	323,889	46,868
<b>Total Miscellaneous</b>	<b>1,903,077</b>	<b>1,671,765</b>	<b>1,055,081</b>	<b>282,552</b>	<b>1,337,633</b>	<b>334,132</b>
<b>Total General Government - Legislative and Executive</b>	<b>20,969,400</b>	<b>24,452,793</b>	<b>20,137,206</b>	<b>1,043,202</b>	<b>21,180,408</b>	<b>3,272,385</b>
Judicial:						
Court of Appeals:						
Contractual Services	197,211	204,211	112,869	-	112,869	91,342
<b>Total Court of Appeals</b>	<b>197,211</b>	<b>204,211</b>	<b>112,869</b>	<b>-</b>	<b>112,869</b>	<b>91,342</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, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Common Pleas Court:</b>						
Salaries and Wages	998,042	1,932,587	1,924,878	-	1,924,878	7,709
Fringe Benefits	203,624	331,009	321,134	-	321,134	9,875
Supplies and Materials	56,333	53,936	23,794	886	24,680	29,256
Contractual Services	1,042,045	1,492,577	1,220,924	-	1,220,924	271,653
Equipment	47,201	47,202	17,566	-	17,566	29,636
Other	30,399	40,122	19,413	-	19,413	20,709
<b>Total Common Pleas Court</b>	<b>2,377,644</b>	<b>3,897,433</b>	<b>3,527,709</b>	<b>886</b>	<b>3,528,595</b>	<b>368,838</b>
<b>Domestic Relations-Domestic Relations:</b>						
Salaries and Wages	916,615	1,888,596	1,888,437	-	1,888,437	159
Fringe Benefits	184,689	316,638	316,547	-	316,547	91
Supplies and Materials	33,550	19,917	17,299	2,618	19,917	-
Contractual Services	23,085	22,593	22,589	-	22,589	4
Equipment	35,059	22,959	22,364	575	22,939	20
Other	30,690	27,583	26,790	670	27,460	123
<b>Total Domestic Relations - Domestic Relations</b>	<b>1,223,688</b>	<b>2,298,286</b>	<b>2,294,026</b>	<b>3,863</b>	<b>2,297,889</b>	<b>397</b>
<b>Domestic Relations-Juvenile Probation:</b>						
Salaries and Wages	632,061	1,092,803	1,092,800	-	1,092,800	3
Fringe Benefits	108,386	157,719	157,719	-	157,719	-
Supplies and Materials	47,084	21,372	21,248	-	21,248	124
Contractual Services	416,058	429,365	414,110	633	414,743	14,622
Equipment	38,150	32,910	27,896	5,010	32,906	4
Other	40,434	48,101	41,268	6,334	47,602	499
<b>Total Domestic Relations - Juvenile Probation</b>	<b>1,282,173</b>	<b>1,782,270</b>	<b>1,755,041</b>	<b>11,977</b>	<b>1,767,018</b>	<b>15,252</b>
<b>Domestic Relations-Juvenile Detention Home:</b>						
Salaries and Wages	545,778	1,164,317	1,157,176	-	1,157,176	7,141
Fringe Benefits	112,436	190,353	190,308	-	190,308	45
Supplies and Materials	100,462	67,883	65,315	2,435	67,750	133
Contractual Services	461,702	392,507	355,404	34,248	389,652	2,855
Equipment	69,352	64,705	59,984	4,707	64,691	14
Other	924	6,046	6,025	-	6,025	21
<b>Total Domestic Relations-Juvenile Detention Home</b>	<b>1,290,654</b>	<b>1,885,811</b>	<b>1,834,212</b>	<b>41,390</b>	<b>1,875,602</b>	<b>10,209</b>
<b>Domestic Relations-Child Support:</b>						
Salaries and Wages	292,729	559,346	556,944	-	556,944	2,402
Fringe Benefits	205,540	198,996	198,993	-	198,993	3
Supplies and Materials	37,718	34,143	30,720	3,422	34,142	1
Contractual Services	69,176	8,153	8,092	-	8,092	61
Equipment	1,975	750	743	-	743	7
Other	9,200	1,496	1,495	-	1,495	1
<b>Total Domestic Relations-Child Support:</b>	<b>616,338</b>	<b>802,884</b>	<b>796,987</b>	<b>3,422</b>	<b>800,409</b>	<b>2,475</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, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	248,660	573,854	570,828	-	570,828	3,026
Fringe Benefits	52,790	93,073	93,064	-	93,064	9
Supplies and Materials	7,762	5,737	5,607	-	5,607	130
Contractual Services	38,200	39,149	34,797	3,589	38,386	763
Equipment	5,475	172	172	-	172	-
Other	3,284	3,369	3,366	-	3,366	3
<b>Total Domestic Relations-Hazel Webber Home</b>	<b>356,171</b>	<b>715,354</b>	<b>707,834</b>	<b>3,589</b>	<b>711,423</b>	<b>3,931</b>
Probate Court:						
Salaries and Wages	261,381	496,231	496,231	-	496,231	-
Fringe Benefits	56,796	80,029	80,029	-	80,029	-
Supplies and Materials	8,422	4,284	4,284	-	4,284	-
Contractual Services	1,947	920	920	-	920	-
Equipment	-	95	95	-	95	-
Other	6,389	3,847	2,922	-	2,922	925
<b>Total Probate Court</b>	<b>334,935</b>	<b>585,406</b>	<b>584,481</b>	<b>-</b>	<b>584,481</b>	<b>925</b>
Clerk of Courts:						
Salaries and Wages	522,383	911,485	905,134	-	905,134	6,351
Fringe Benefits	92,477	172,428	172,356	-	172,356	72
Supplies and Materials	34,175	57,619	47,470	3,581	51,051	6,568
Contractual Services	52,943	47,943	30,243	2,880	33,123	14,820
Equipment	16,938	9,838	1,158	-	1,158	8,680
Other	8,799	40,369	15,500	-	15,500	24,869
<b>Total Clerk of Courts</b>	<b>727,715</b>	<b>1,239,682</b>	<b>1,171,861</b>	<b>6,461</b>	<b>1,178,322</b>	<b>61,360</b>
Municipal Court:						
Salaries and Wages	421,312	573,812	493,567	-	493,567	80,245
Fringe Benefits	94,094	132,334	106,879	-	106,879	25,455
Contractual Services	389,335	591,095	471,269	-	471,269	119,826
<b>Total Municipal Courts</b>	<b>904,741</b>	<b>1,297,241</b>	<b>1,071,715</b>	<b>-</b>	<b>1,071,715</b>	<b>225,526</b>
Education Law Libraries:						
Fringe Benefits	2,763	2,763	2,763	-	2,763	-
<b>Total Education Law Libraries</b>	<b>2,763</b>	<b>2,763</b>	<b>2,763</b>	<b>-</b>	<b>2,763</b>	<b>-</b>
<b>Total General Government - Judicial</b>	<b>9,314,033</b>	<b>14,711,341</b>	<b>13,859,498</b>	<b>71,588</b>	<b>13,931,086</b>	<b>780,255</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public Safety:						
Coroner:						
Salaries and Wages	207,673	298,729	298,729	-	298,729	-
Fringe Benefits	27,563	49,133	49,133	-	49,133	-
Supplies and Materials	2,250	3,945	3,941	-	3,941	4
Contractual Services	99,952	96,504	89,202	7,279	96,481	23
Equipment	1,766	470	440	-	440	30
Other	14,428	10,530	9,365	-	9,365	1,165
Total Coroner	<u>353,632</u>	<u>459,311</u>	<u>450,810</u>	<u>7,279</u>	<u>458,089</u>	<u>1,222</u>
Sheriff:						
Salaries and Wages	2,123,906	4,178,104	4,148,792	-	4,148,792	29,312
Fringe Benefits	480,859	812,244	807,023	-	807,023	5,221
Supplies and Materials	203,214	211,436	158,149	45,981	204,130	7,306
Contractual Services	233,163	204,479	182,049	9,252	191,301	13,178
Equipment	107,270	176,460	86,256	86,635	172,891	3,569
Other	166,395	176,343	117,683	1,210	118,893	57,450
Total Sheriff	<u>3,314,807</u>	<u>5,759,066</u>	<u>5,499,952</u>	<u>143,078</u>	<u>5,643,030</u>	<u>116,036</u>
Hazardous Materials Coordination:						
Salaries and Wages	34,750	74,377	64,116	-	64,116	10,261
Fringe Benefits	5,916	22,456	10,478	-	10,478	11,978
Supplies and Materials	366	366	-	-	-	366
Equipment	2,110	3,385	-	-	-	3,385
Other	5,314	439	-	-	-	439
Total Hazardous Materials Coordination	<u>48,456</u>	<u>101,023</u>	<u>74,594</u>	<u>-</u>	<u>74,594</u>	<u>26,429</u>
Community Disaster Services:						
Salaries and Wages	51,241	128,259	112,455	-	112,455	15,804
Fringe Benefits	10,141	32,034	18,393	-	18,393	13,641
Supplies and Materials	8,908	8,908	5,393	-	5,393	3,515
Contractual Services	24,619	31,712	20,348	1,333	21,681	10,031
Equipment	17,625	4,375	2,851	-	2,851	1,524
Other	5,509	3,021	336	-	336	2,685
Total Community Disaster Services	<u>118,043</u>	<u>208,309</u>	<u>159,776</u>	<u>1,333</u>	<u>161,109</u>	<u>47,200</u>
Total Public Safety	<u>3,834,938</u>	<u>6,527,709</u>	<u>6,185,132</u>	<u>151,690</u>	<u>6,336,822</u>	<u>190,887</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, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	32,276	56,644	54,768	-	54,768	1,876
Fringe Benefits	13,475	16,887	14,520	-	14,520	2,367
Contractual Services	8,679	432	432	-	432	-
Total Public Works	54,430	73,963	69,720	-	69,720	4,243
Health:						
Registration of Vital Statistics:						
Contractual Services	4,971	4,971	2,954	-	2,954	2,017
Total Health	4,971	4,971	2,954	-	2,954	2,017
Human Services:						
Workforce Development Agency:						
Salaries and Wages	136,451	73,220	19,796	-	19,796	53,424
Fringe Benefits	110,201	54,608	7,579	-	7,579	47,029
Total Workforce Development Agency	246,652	127,828	27,375	-	27,375	100,453
Soldiers' Relief Commission Board:						
Salaries and Wages	153,324	365,650	363,137	-	363,137	2,513
Fringe Benefits	30,567	55,736	55,733	-	55,733	3
Supplies and Materials	51,901	64,217	62,523	-	62,523	1,694
Contractual Services	3,519	8,836	7,397	-	7,397	1,439
Equipment	12,001	12,404	8,661	-	8,661	3,743
Other	479,542	369,101	272,807	2,500	275,307	93,794
Total Soldiers' Relief Commission Board	730,854	875,944	770,258	2,500	772,758	103,186
Public Assistance:						
Other - Grants	1,329,184	1,329,184	1,135,081	-	1,135,081	194,103
Total Public Assistance	1,329,184	1,329,184	1,135,081	-	1,135,081	194,103
Total Human Services	2,306,690	2,332,956	1,932,714	2,500	1,935,214	397,742
Capital Outlay:						
Capital Improvements	222,631	198,172	92,993	60,446	153,439	44,733
Total Capital Outlay	222,631	198,172	92,993	60,446	153,439	44,733

**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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Intergovernmental:						
Contractual Services	6,800	4,771	1,426	-	1,426	3,345
Other - Grants	161,718	161,400	161,400	-	161,400	-
Total Intergovernmental	<u>168,518</u>	<u>166,171</u>	<u>162,826</u>	<u>-</u>	<u>162,826</u>	<u>3,345</u>
<b>Total Expenditures</b>	<b><u>36,875,611</u></b>	<b><u>48,468,076</u></b>	<b><u>42,443,043</u></b>	<b><u>1,329,426</u></b>	<b><u>43,772,469</u></b>	<b><u>4,695,607</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>7,386,238</b>	<b>(2,114,705)</b>	<b>3,982,634</b>	<b>(1,329,426)</b>	<b>2,653,208</b>	<b>4,767,913</b>
<b>Other Financing Sources (Uses)</b>						
Advances - In	1,248,099	1,793,620	1,793,620	-	1,793,620	-
Advances - Out	(75,478)	(663,211)	(663,211)	-	(663,211)	-
Operating Transfers - In	39,387	289,387	289,387	-	289,387	-
Operating Transfers - Out	<u>(13,378,920)</u>	<u>(1,811,773)</u>	<u>(523,760)</u>	<u>-</u>	<u>(523,760)</u>	<u>1,288,013</u>
<b>Total Other Financing Sources (Uses)</b>	<b><u>(12,166,912)</u></b>	<b><u>(391,977)</u></b>	<b><u>896,036</u></b>	<b><u>-</u></b>	<b><u>896,036</u></b>	<b><u>1,288,013</u></b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(4,780,674)</u>	<u>(2,506,682)</u>	<u>4,878,670</u>	<b><u>\$ (1,329,426)</u></b>	<b><u>\$ 3,549,244</u></b>	<b><u>\$ 6,055,926</u></b>
Fund Balance at Beginning of Year	<u>4,907,013</u>	<u>4,907,013</u>	<u>4,907,013</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 126,339</u></b>	<b><u>\$ 2,400,331</u></b>	<b><u>\$ 9,785,683</u></b>			

## 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.

**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.

**LCBDD-Medicaid** – To account for Federal and State funds used for the developmentally 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.

**LCBDD-Capital** – To account for the funding of construction projects related to the Board of Developmental Disabilities.

**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.

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

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

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**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.

**Criminal Justice Fund** – To account for the County sales tax used to support criminal and administrative justice services.

**Neighborhood Stabilization Fund** – To account for State Grants used to stabilize targeted neighborhoods from the effects of foreclosure and declining property values.

**Law Library Resources Fund** – To account for revenues used for the county law library.

**Storm Water Management** – To account for State Grants to implement a storm water management plan that will save local governments and residents money, promote regional collaboration and cooperation, and enhance compliance with Ohio laws and EPA regulations for water quality.

**Home Septic Treatment Systems** – To account for WPCLF/ARRA assistance for 75% of the cost to repair and/or replace failing Home Sewage Treatment Systems.

**Probate Court Dispute Resolution Trust Fund** – To account for revenues arrived from probate judge establishing by rule procedures for the resolution of disputes between parties to any civil action or proceeding that is within the jurisdiction of the probate court.

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

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

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

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**Lorain County, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2010

	<b>Nonmajor Special Revenue Funds</b>				
	<b>Alcohol and Drug Service Board</b>	<b>T-Federal</b>	<b>Community Development Block Grant</b>	<b>Lorain Area Microloan Program</b>	<b>Computerized Legal Research</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 221,385	\$ 50,565	\$ 471,497	\$ 203,024	\$ 996,354
Cash with Fiscal Agent	-	-	373,720	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	3,342,585	-	194,801	-	13,263
Notes Receivable	-	-	310,168	97,729	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,161	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,566,136</b>	<b>\$ 50,565</b>	<b>\$ 1,350,186</b>	<b>\$ 300,753</b>	<b>\$ 1,009,617</b>
<b>Liabilities</b>					
Accounts Payable	\$ 724,244	\$ 4,281	\$ 71,049	\$ 97,729	\$ 15,764
Contracts Payable	-	-	37,200	-	-
Intergovernmental Payable	10,252	1,776	230,000	-	2,002
Advance from Other Funds	-	-	157,542	-	-
Due to Other Funds	115,046	-	92,128	-	-
Deferred Revenue	1,976,561	-	-	-	-
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,826,103</b>	<b>6,057</b>	<b>587,919</b>	<b>97,729</b>	<b>17,766</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	18,013	-	16,699	-	18,002
Inventory	2,161	-	-	-	-
Notes Receivable	-	-	221,075	97,729	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	719,859	44,508	524,493	105,295	973,849
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>740,033</b>	<b>44,508</b>	<b>762,267</b>	<b>203,024</b>	<b>991,851</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,566,136</b>	<b>\$ 50,565</b>	<b>\$ 1,350,186</b>	<b>\$ 300,753</b>	<b>\$ 1,009,617</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>
\$ 707,003	\$ 304,554	\$ 157,703	\$ 2,176,070	\$ 26,554	\$ 6,231,586
-	-	-	-	-	-
-	10,691	-	-	-	-
1,227,910	29,668	4,000	271,021	-	-
-	-	-	232,546	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,934,913</u>	<u>\$ 344,913</u>	<u>\$ 161,703</u>	<u>\$ 2,679,637</u>	<u>\$ 26,554</u>	<u>\$ 6,231,586</u>
\$ 37,899	\$ 25,955	\$ 1,060	\$ 228,827	\$ -	\$ 56,571
40,659	-	-	4,078	-	91,972
207,532	9,403	-	17,661	-	52,244
300,000	-	-	-	-	-
3,285	-	-	-	-	1,518
-	-	4,000	-	-	-
-	-	-	-	-	-
<u>589,375</u>	<u>35,358</u>	<u>5,060</u>	<u>250,566</u>	<u>-</u>	<u>202,305</u>
73,444	6,271	3,102	87,578	-	2,043,903
-	-	-	-	-	-
-	-	-	232,546	-	-
-	-	-	-	-	-
1,272,094	303,284	153,541	2,108,947	26,554	3,985,378
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,345,538</u>	<u>309,555</u>	<u>156,643</u>	<u>2,429,071</u>	<u>26,554</u>	<u>6,029,281</u>
<u>\$ 1,934,913</u>	<u>\$ 344,913</u>	<u>\$ 161,703</u>	<u>\$ 2,679,637</u>	<u>\$ 26,554</u>	<u>\$ 6,231,586</u>

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**December 31, 2010**

**Nonmajor Special Revenue Funds**

	<b>DRETAC</b>	<b>Certificate of Title</b>	<b>Recorder's Equipment</b>	<b>Intensive Supervision</b>	<b>Motor Vehicle Gasoline Tax</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 330,943	\$ 625,179	\$ 34,059	\$ 113,684	\$ 1,168,635
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	11,800	19,631	-	386,148	597,766
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	77,149
Materials and Supplies Inventory	-	-	-	-	515,486
<b>Total Assets</b>	<b>\$ 342,743</b>	<b>\$ 644,810</b>	<b>\$ 34,059</b>	<b>\$ 499,832</b>	<b>\$ 2,359,036</b>
<b>Liabilities</b>					
Accounts Payable	\$ 28,545	\$ 22,860	\$ -	\$ 20,836	\$ 203,542
Contracts Payable	-	-	-	-	50,871
Intergovernmental Payable	23,948	25,539	-	20,728	140,313
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	193,074	-
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>52,493</b>	<b>48,399</b>	<b>-</b>	<b>234,638</b>	<b>394,726</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	2,129	448	2,100	292	206,171
Inventory	-	-	-	-	515,486
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	288,121	595,963	31,959	264,902	1,242,653
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>290,250</b>	<b>596,411</b>	<b>34,059</b>	<b>265,194</b>	<b>1,964,310</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 342,743</b>	<b>\$ 644,810</b>	<b>\$ 34,059</b>	<b>\$ 499,832</b>	<b>\$ 2,359,036</b>

**Nonmajor Special Revenue Funds**

<b>Drug Court</b>	<b>Bascule Bridge</b>	<b>Community Housing Improvement</b>	<b>Youth Services</b>	<b>Reclaim Ohio</b>	<b>Medically Handicapped Child</b>
\$ 91,610	\$ 59,019	\$ 165,226	\$ 635,940	\$ 1,026,531	\$ 83,717
-	-	-	-	-	-
75,013	53,305	114,511	29,572	836,574	-
-	-	-	2,539	-	-
-	-	-	-	-	-
<u>\$ 166,623</u>	<u>\$ 112,324</u>	<u>\$ 279,737</u>	<u>\$ 668,051</u>	<u>\$ 1,863,105</u>	<u>\$ 83,717</u>
\$ 8,431	\$ 25,572	\$ 31,725	\$ 4,011	\$ 56,049	\$ -
-	-	-	2,583	2,141	-
2,791	14,079	-	3,415	51,385	77,746
-	149,000	150,000	70,000	-	-
-	-	30,333	-	1,021	-
66,070	-	-	24,648	617,917	-
-	-	-	-	-	-
<u>77,292</u>	<u>188,651</u>	<u>212,058</u>	<u>104,657</u>	<u>728,513</u>	<u>77,746</u>
-	11,245	14,411	1,063	3,477	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
89,331	(87,572)	53,268	562,331	1,131,115	5,971
-	-	-	-	-	-
-	-	-	-	-	-
<u>89,331</u>	<u>(76,327)</u>	<u>67,679</u>	<u>563,394</u>	<u>1,134,592</u>	<u>5,971</u>
<u>\$ 166,623</u>	<u>\$ 112,324</u>	<u>\$ 279,737</u>	<u>\$ 668,051</u>	<u>\$ 1,863,105</u>	<u>\$ 83,717</u>

(continued)

**Lorain County, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2010

**Nonmajor Special Revenue Funds**

	<b>Indigent Guardianship</b>	<b>County Probation Services</b>	<b>TB Clinic</b>	<b>Court Mediation</b>	<b>County Erosion Control</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 42,197	\$ 614,323	\$ 1,155,927	\$ 376,018	\$ 461
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	9,089	-	-
Receivables, Net of Allowances	1,110	14,850	622,928	3,890	-
Notes Receivable	-	-	-	-	361,866
Due from Other Funds	-	3,406	-	-	-
Materials and Supplies Inventory	-	-	9,531	-	-
<b>Total Assets</b>	<b>\$ 43,307</b>	<b>\$ 632,579</b>	<b>\$ 1,797,475</b>	<b>\$ 379,908</b>	<b>\$ 362,327</b>
<b>Liabilities</b>					
Accounts Payable	\$ 120	\$ 6,433	\$ 15,732	\$ 4,622	\$ -
Contracts Payable	-	7,018	-	-	-
Intergovernmental Payable	-	6,845	13,496	4,473	37,733
Advance from Other Funds	-	-	-	-	80,495
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	583,347	-	-
Notes Payable	-	-	-	-	359,158
<b>Total Liabilities</b>	<b>120</b>	<b>20,296</b>	<b>612,575</b>	<b>9,095</b>	<b>477,386</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	-	-	-	-
Inventory	-	-	9,531	-	-
Notes Receivable	-	-	-	-	271,866
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	43,187	612,283	1,175,369	370,813	(386,925)
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>43,187</b>	<b>612,283</b>	<b>1,184,900</b>	<b>370,813</b>	<b>(115,059)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 43,307</b>	<b>\$ 632,579</b>	<b>\$ 1,797,475</b>	<b>\$ 379,908</b>	<b>\$ 362,327</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>
\$ 4,787,269	\$ 2,078,997	\$ 586,679	\$ 843,304	\$ 8,443,158	\$ 1,749,019
-	-	-	-	-	-
-	-	109,303	-	-	-
615,361	209,871	535,492	161,189	1,848,089	2,846,865
-	-	-	-	-	-
-	-	11,583	-	-	-
-	67,030	-	-	-	2,166
<u>\$ 5,402,630</u>	<u>\$ 2,355,898</u>	<u>\$ 1,243,057</u>	<u>\$ 1,004,493</u>	<u>\$ 10,291,247</u>	<u>\$ 4,598,050</u>
\$ 142,115	\$ 164,294	\$ 21,026	\$ 4,457	\$ 68,013	\$ 124,712
22,124	5,027	-	-	-	-
127,201	107,486	29,518	4,863	39,923	92,454
-	-	-	-	-	-
3,867	-	8,783	-	-	806,816
-	-	306,166	153,083	1,732,345	-
-	-	-	-	-	-
<u>295,307</u>	<u>276,807</u>	<u>365,493</u>	<u>162,403</u>	<u>1,840,281</u>	<u>1,023,982</u>
46,573	160,142	5,213	1,551	309,697	75,148
-	67,030	-	-	-	2,166
-	-	-	-	-	-
-	-	-	-	-	-
5,060,750	1,851,919	872,351	840,539	8,141,269	3,496,754
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,107,323</u>	<u>2,079,091</u>	<u>877,564</u>	<u>842,090</u>	<u>8,450,966</u>	<u>3,574,068</u>
<u>\$ 5,402,630</u>	<u>\$ 2,355,898</u>	<u>\$ 1,243,057</u>	<u>\$ 1,004,493</u>	<u>\$ 10,291,247</u>	<u>\$ 4,598,050</u>

(continued)

**Lorain County, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2010

<b>Nonmajor Special Revenue Funds</b>					
	<b>Drug Enforcement</b>	<b>Law Enforcement Trust</b>	<b>Ditch Maintenance</b>	<b>Public Safety</b>	<b>Litter Control</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 13,948	\$ -	\$ 223,924	\$ 249,360	\$ 629
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	39,308	1,258,122	-	-	-
Receivables, Net of Allowances	10,143	-	89,886	317,372	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,121	-	-	-	-
<b>Total Assets</b>	<b>\$ 65,520</b>	<b>\$ 1,258,122</b>	<b>\$ 313,810</b>	<b>\$ 566,732</b>	<b>\$ 629</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	18,293	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	10,143	-	89,886	225,609	-
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>10,143</b>	<b>-</b>	<b>108,179</b>	<b>225,609</b>	<b>-</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	-	-	2,774	-
Inventory	2,121	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	53,256	1,258,122	205,631	338,349	629
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>55,377</b>	<b>1,258,122</b>	<b>205,631</b>	<b>341,123</b>	<b>629</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 65,520</b>	<b>\$ 1,258,122</b>	<b>\$ 313,810</b>	<b>\$ 566,732</b>	<b>\$ 629</b>

**Nonmajor Special Revenue Funds**

Linkages Plus/Byrne Memorial		P.A.I.R.	Violent Offender	Marriage Licenses	Medicaid Outreach	Court Security
\$	18	\$ 82,546	\$ 37,937	\$ 71,418	\$ 1	\$ 96,457
-	-	-	-	-	-	-
-	-	5,000	19,560	6,892	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$</u>	<u>18</u>	<u>\$ 87,546</u>	<u>\$ 57,497</u>	<u>\$ 78,310</u>	<u>\$ 1</u>	<u>\$ 96,457</u>
\$	-	\$ -	\$ 1,193	\$ 1,075	\$ -	\$ -
-	-	-	-	31,909	-	-
-	-	-	1,010	-	-	-
-	-	-	-	-	-	-
-	-	-	19,560	-	-	-
-	-	-	-	-	-	-
-	-	-	21,763	32,984	-	-
-	-	-	-	1,027	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18	87,546	35,734	44,299	1	96,457	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>18</u>	<u>87,546</u>	<u>35,734</u>	<u>45,326</u>	<u>1</u>	<u>96,457</u>	
<u>\$</u>	<u>18</u>	<u>\$ 87,546</u>	<u>\$ 57,497</u>	<u>\$ 78,310</u>	<u>\$ 1</u>	<u>\$ 96,457</u>

(continued)

**Lorain County, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2010

	<b>Nonmajor Special Revenue Funds</b>				
	<b>Criminal History On-Line</b>	<b>LCBDD Medicaid</b>	<b>Prosecutor's Victim Witness</b>	<b>Enforcement and Education</b>	<b>Juvenile School Liaison</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 8,506	\$ 3,098,616	\$ 73,614	\$ 23,042	\$ 15,600
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	87,261	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 8,506</b>	<b>\$ 3,098,616</b>	<b>\$ 160,875</b>	<b>\$ 23,042</b>	<b>\$ 15,600</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 73,327	\$ 3,730	\$ -	\$ -
Contracts Payable	-	10,540	-	-	-
Intergovernmental Payable	-	80,959	4,231	-	-
Advance from Other Funds	-	-	55,796	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	76,995	-	-
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>164,826</b>	<b>140,752</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	68,125	-	-	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	8,506	2,865,665	20,123	23,042	15,600
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>8,506</b>	<b>2,933,790</b>	<b>20,123</b>	<b>23,042</b>	<b>15,600</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 8,506</b>	<b>\$ 3,098,616</b>	<b>\$ 160,875</b>	<b>\$ 23,042</b>	<b>\$ 15,600</b>



**Nonmajor Special Revenue Funds**

<b>Help America Vote Act</b>	<b>LCBDD- Capital</b>	<b>Workforce Investment Act</b>	<b>Sheriff's Concealed Handgun</b>	<b>Juvenile Indigent Alcohol Program</b>	<b>Atrazine Grant Program</b>
\$ 2,798	\$ 284,418	\$ 702,307	\$ 34,919	\$ 4,867	\$ 18,860
-	-	-	-	-	-
-	-	1,887,313	-	-	-
-	-	-	-	-	-
-	-	3,034	-	-	-
-	-	-	-	-	-
<u>\$ 2,798</u>	<u>\$ 284,418</u>	<u>\$ 2,592,654</u>	<u>\$ 34,919</u>	<u>\$ 4,867</u>	<u>\$ 18,860</u>
\$ -	\$ -	\$ 2,454	\$ -	\$ -	\$ -
-	-	285,027	-	-	-
-	-	46,760	10,113	-	-
-	-	-	-	-	-
-	-	30,389	-	-	-
-	-	1,646,142	-	-	-
-	-	-	-	-	-
-	-	<u>2,010,772</u>	<u>10,113</u>	<u>-</u>	<u>-</u>
-	-	925	4,948	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,798	284,418	580,957	19,858	4,867	18,860
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,798</u>	<u>284,418</u>	<u>581,882</u>	<u>24,806</u>	<u>4,867</u>	<u>18,860</u>
<u>\$ 2,798</u>	<u>\$ 284,418</u>	<u>\$ 2,592,654</u>	<u>\$ 34,919</u>	<u>\$ 4,867</u>	<u>\$ 18,860</u>

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2010

	Nonmajor Special Revenue Funds				
	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Ditch Rotary	Common Pleas Special Projects
<b>Assets</b>					
Cash and Cash Equivalents	\$ 12,509	\$ 424	\$ 1,740,659	\$ 22,608	\$ 539,375
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	552,099	-	46,105
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 12,509</u>	<u>\$ 424</u>	<u>\$ 2,292,758</u>	<u>\$ 22,608</u>	<u>\$ 585,480</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 29,771	\$ -	\$ 17,242
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	27,179	-	18,754
Advance from Other Funds	-	-	-	31,540	-
Due to Other Funds	-	-	2,539	-	-
Deferred Revenue	-	-	-	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>59,489</u>	<u>31,540</u>	<u>35,996</u>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	-	-	-	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	12,509	424	2,233,269	(8,932)	549,484
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	<u>12,509</u>	<u>424</u>	<u>2,233,269</u>	<u>(8,932)</u>	<u>549,484</u>
Total Liabilities and Fund Balances	<u>\$ 12,509</u>	<u>\$ 424</u>	<u>\$ 2,292,758</u>	<u>\$ 22,608</u>	<u>\$ 585,480</u>

**Nonmajor Special Revenue Funds**

<b>Golden Acres Medicare</b>	<b>Law Enforcement Tech Grant</b>	<b>Watershed Coordinator Grant</b>	<b>Northern Border Initiative Grant</b>	<b>Continuing Professional Training</b>	<b>SERC Grant Account</b>
\$ 515,046	\$ 245,000	\$ 97,161	\$ 49,788	\$ 24	\$ 98,114
-	-	-	-	-	-
-	-	-	-	-	-
47,944	-	-	-	1,320	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 562,990</u>	<u>\$ 245,000</u>	<u>\$ 97,161</u>	<u>\$ 49,788</u>	<u>\$ 1,344</u>	<u>\$ 98,114</u>
\$ 25,431	\$ -	\$ -	\$ -	\$ -	\$ -
32,035	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	11,583	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>57,466</u>	<u>-</u>	<u>-</u>	<u>11,583</u>	<u>-</u>	<u>-</u>
70,713	-	-	7,249	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
434,811	245,000	97,161	30,956	1,344	98,114
-	-	-	-	-	-
-	-	-	-	-	-
<u>505,524</u>	<u>245,000</u>	<u>97,161</u>	<u>38,205</u>	<u>1,344</u>	<u>98,114</u>
<u>\$ 562,990</u>	<u>\$ 245,000</u>	<u>\$ 97,161</u>	<u>\$ 49,788</u>	<u>\$ 1,344</u>	<u>\$ 98,114</u>

(continued)

**Lorain County, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2010

	<b>Nonmajor Special Revenue Funds</b>				
	<b>Foreclosure Special Project Fund Account</b>	<b>Criminal Justice Fund</b>	<b>Neighborhood Stabilization Fund</b>	<b>Law Library Resources</b>	<b>Storm Water Management Fund</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 725,359	\$6,898,248	\$116,495	\$ 216,722	\$ 1
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	37,400	-	1,856,670	96,509	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 762,759</b>	<b>\$ 6,898,248</b>	<b>\$ 1,973,165</b>	<b>\$ 313,231</b>	<b>\$ 1</b>
<b>Liabilities</b>					
Accounts Payable	\$ 7,495	\$ 435,576	\$ 6,948	\$ 13,223	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	7,886	208,826	91,694	3,740	-
Advance from Other Funds	-	-	100,000	-	-
Due to Other Funds	61,257	-	-	-	-
Deferred Revenue	-	-	1,651,562	-	-
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>76,638</b>	<b>644,402</b>	<b>1,850,204</b>	<b>16,963</b>	<b>-</b>
<b>Fund Balances</b>					
<b>Reserved for:</b>					
Encumbrances	-	-	-	7,016	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
<b>Unreserved(Deficit), reported in:</b>					
Special Revenue Funds	686,121	6,253,846	122,961	289,252	1
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>686,121</b>	<b>6,253,846</b>	<b>122,961</b>	<b>296,268</b>	<b>1</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 762,759</b>	<b>\$ 6,898,248</b>	<b>\$ 1,973,165</b>	<b>\$ 313,231</b>	<b>\$ 1</b>

Nonmajor Special Revenue Funds				Capital Project			
Home Septic Treatment Systems	Probate Court Dispute Resolution	County Tax Increment Financing Fund	Total Nonmajor Special Revenue Funds	Debt Service Fund	Jail Facility Construction	Total Nonmajor Governmental Funds	
\$ 23,094	\$ 15,886	\$ 607	\$ 52,919,095	\$ 22,000	\$ 258,663	\$ 53,199,758	
-	-	-	373,720	-	-	373,720	
-	-	-	1,426,518	-	-	1,426,518	
-	1,590	21,133	19,151,410	4,763,255	-	23,914,665	
-	-	-	1,002,309	-	-	1,002,309	
-	-	-	97,711	16,155	-	113,866	
-	-	-	598,495	-	-	598,495	
<u>\$ 23,094</u>	<u>\$ 17,476</u>	<u>\$ 21,740</u>	<u>\$ 75,569,258</u>	<u>\$ 4,801,410</u>	<u>\$ 258,663</u>	<u>\$ 80,629,331</u>	
\$ -	\$ -	\$ 25,883	\$ 2,859,822	\$ -	\$ -	\$ 2,859,822	
-	-	-	623,184	-	-	623,184	
-	-	-	1,855,958	-	-	1,855,958	
-	-	-	1,112,666	-	-	1,112,666	
-	-	-	1,168,565	-	-	1,168,565	
-	-	-	9,377,108	4,603,235	-	13,980,343	
-	-	-	359,158	3,404,785	-	3,763,943	
-	-	<u>25,883</u>	<u>17,356,461</u>	<u>8,008,020</u>	<u>-</u>	<u>25,364,481</u>	
-	-	-	3,269,449	-	-	3,269,449	
-	-	-	598,495	-	-	598,495	
-	-	-	823,216	-	-	823,216	
-	-	-	-	3,820,357	-	3,820,357	
-	-	-	-	-	-	-	
23,094	17,476	(4,143)	53,521,637	-	-	53,521,637	
-	-	-	-	(7,026,967)	-	(7,026,967)	
-	-	-	-	-	258,663	258,663	
<u>23,094</u>	<u>17,476</u>	<u>(4,143)</u>	<u>58,212,797</u>	<u>(3,206,610)</u>	<u>258,663</u>	<u>55,264,850</u>	
<u>\$ 23,094</u>	<u>\$ 17,476</u>	<u>\$ 21,740</u>	<u>\$ 75,569,258</u>	<u>\$ 4,801,410</u>	<u>\$ 258,663</u>	<u>\$ 80,629,331</u>	

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	372,213
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	3,984,242	38,783	472,574	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	9,716	-	-
Other	93,518	3,130	7,200	1,255	187
Total Revenues	<u>4,077,760</u>	<u>41,913</u>	<u>489,490</u>	<u>1,255</u>	<u>372,400</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	279,883
Judicial	-	-	-	-	466
Public Safety	-	115,422	-	-	-
Public Works	-	-	-	-	-
Health	4,354,642	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	496,819	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>4,354,642</u>	<u>115,422</u>	<u>496,819</u>	<u>-</u>	<u>280,349</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(276,882)</u>	<u>(73,509)</u>	<u>(7,329)</u>	<u>1,255</u>	<u>92,051</u>
<b>Other Financing Sources</b>					
Transfers In	-	73,508	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>73,508</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(276,882)	(1)	(7,329)	1,255	92,051
Fund Balance (Deficit) at Beginning of Year	1,016,855	44,509	769,596	201,769	899,800
Increase (Decrease) in Reserve for Inventory	<u>60</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 740,033</u>	<u>\$ 44,508</u>	<u>\$ 762,267</u>	<u>\$ 203,024</u>	<u>\$ 991,851</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,386,614	-	-	-	-	-
-	418,914	-	3,546,823	-	-
-	65,646	-	-	-	3,225,256
-	31,824	-	-	-	-
-	1,000	16,000	-	79,583	-
-	-	-	-	-	-
-	-	-	7,482	-	-
33,902	2,122	-	14,729	-	14,763
<u>7,420,516</u>	<u>519,506</u>	<u>16,000</u>	<u>3,569,034</u>	<u>79,583</u>	<u>3,240,019</u>
-	-	-	-	-	2,728,922
-	-	-	-	-	-
7,253,560	-	-	-	78,316	-
-	-	-	-	-	-
-	449,092	24,104	3,074,727	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,253,560</u>	<u>449,092</u>	<u>24,104</u>	<u>3,074,727</u>	<u>78,316</u>	<u>2,728,922</u>
<u>166,956</u>	<u>70,414</u>	<u>(8,104)</u>	<u>494,307</u>	<u>1,267</u>	<u>511,097</u>
250,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
416,956	70,414	(8,104)	494,307	1,267	511,097
928,582	239,141	164,747	1,934,764	25,287	5,518,184
-	-	-	-	-	-
<u>\$ 1,345,538</u>	<u>\$ 309,555</u>	<u>\$ 156,643</u>	<u>\$ 2,429,071</u>	<u>\$ 26,554</u>	<u>\$ 6,029,281</u>

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2010

Nonmajor Special Revenue Funds

	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	73,447	-	-
Charges for Services	682,268	1,610,888	-	-	202,826
Fines and Forfeitures	-	-	-	-	216,783
Intergovernmental Revenue	-	-	-	791,684	7,281,957
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	1,470
Other	79,849	2,899	-	-	93,306
Total Revenues	<u>762,117</u>	<u>1,613,787</u>	<u>73,447</u>	<u>791,684</u>	<u>7,796,342</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	1,131,160	1,040,323	69,641	-	-
Judicial	-	3,553	-	-	-
Public Safety	-	-	-	827,666	-
Public Works	-	-	-	-	7,878,977
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	87,087
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>1,131,160</u>	<u>1,043,876</u>	<u>69,641</u>	<u>827,666</u>	<u>7,966,064</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(369,043)</u>	<u>569,911</u>	<u>3,806</u>	<u>(35,982)</u>	<u>(169,722)</u>
<b>Other Financing Sources</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	(250,000)	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>(250,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(369,043)	319,911	3,806	(35,982)	(169,722)
Fund Balance (Deficit) at Beginning of Year	659,293	276,500	30,253	301,176	2,371,633
Increase (Decrease) in Reserve for Inventory	-	-	-	-	(237,601)
Fund Balance (Deficit) at End of Year	<u>\$ 290,250</u>	<u>\$ 596,411</u>	<u>\$ 34,059</u>	<u>\$ 265,194</u>	<u>\$ 1,964,310</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,998
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
199,792	492,396	395,832	199,312	1,884,735	-
-	-	-	-	-	-
-	-	-	-	-	-
6,814	1,814	4,709	130,140	12,050	-
<u>206,606</u>	<u>494,210</u>	<u>400,541</u>	<u>329,452</u>	<u>1,896,785</u>	<u>703,998</u>
-	-	-	-	-	-
-	-	-	-	-	-
155,526	-	-	-	-	-
-	471,376	-	-	-	-
-	-	-	-	-	-
-	-	-	181,270	2,251,158	698,027
-	-	355,380	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>155,526</u>	<u>471,376</u>	<u>355,380</u>	<u>181,270</u>	<u>2,251,158</u>	<u>698,027</u>
<u>51,080</u>	<u>22,834</u>	<u>45,161</u>	<u>148,182</u>	<u>(354,373)</u>	<u>5,971</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>51,080</u>	<u>22,834</u>	<u>45,161</u>	<u>148,182</u>	<u>(354,373)</u>	<u>5,971</u>
38,251	(99,161)	22,518	415,212	1,488,965	-
-	-	-	-	-	-
<u>\$ 89,331</u>	<u>\$ (76,327)</u>	<u>\$ 67,679</u>	<u>\$ 563,394</u>	<u>\$ 1,134,592</u>	<u>\$ 5,971</u>

(continued)

Lorain County, Ohio  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2010

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ 573,301	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	177,819	-	46,450	-
Charges for Services	34,606	200,423	2,999	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	193,989	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	6,543
Other	180	4,119	-	441	-
Total Revenues	<u>34,786</u>	<u>382,361</u>	<u>770,289</u>	<u>46,891</u>	<u>6,543</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	21,882	-	-	-	-
Public Safety	-	324,258	-	164,648	-
Public Works	-	-	-	-	-
Health	-	-	573,660	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	33,688
Interest Paid	-	-	-	-	19,545
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>21,882</u>	<u>324,258</u>	<u>573,660</u>	<u>164,648</u>	<u>53,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,904</u>	<u>58,103</u>	<u>196,629</u>	<u>(117,757)</u>	<u>(46,690)</u>
<b>Other Financing Sources</b>					
Transfers In	-	-	-	-	-
Transfers Out	(39,387)	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>(39,387)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(26,483)	58,103	196,629	(117,757)	(46,690)
Fund Balance (Deficit) at Beginning of Year	69,670	554,180	988,033	488,570	(68,369)
Increase (Decrease) in Reserve for Inventory	-	-	238	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 43,187</u>	<u>\$ 612,283</u>	<u>\$ 1,184,900</u>	<u>\$ 370,813</u>	<u>\$ (115,059)</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>
\$ -	\$ -	\$ 309,702	\$ 154,851	\$ 1,705,102	\$ -
-	-	-	-	-	-
-	-	-	-	711,321	-
-	4,310,070	-	-	-	1,060,527
-	-	-	-	-	-
3,458,166	-	1,337,840	63,684	430,593	6,102,617
-	-	-	-	-	-
-	-	-	-	-	-
12,401	26,138	372,341	-	4,443	14,430
<u>3,470,567</u>	<u>4,336,208</u>	<u>2,019,883</u>	<u>218,535</u>	<u>2,851,459</u>	<u>7,177,574</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,559,834	525,116	1,731,108	-
-	-	-	-	-	-
4,608,592	4,414,665	-	-	-	-
-	-	-	-	-	5,402,516
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,608,592</u>	<u>4,414,665</u>	<u>1,559,834</u>	<u>525,116</u>	<u>1,731,108</u>	<u>5,402,516</u>
<u>(1,138,025)</u>	<u>(78,457)</u>	<u>460,049</u>	<u>(306,581)</u>	<u>1,120,351</u>	<u>1,775,058</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(1,138,025)</u>	<u>(78,457)</u>	<u>460,049</u>	<u>(306,581)</u>	<u>1,120,351</u>	<u>1,775,058</u>
6,245,348	2,214,133	417,515	1,148,671	7,330,615	1,799,513
-	(56,585)	-	-	-	(503)
<u>\$ 5,107,323</u>	<u>\$ 2,079,091</u>	<u>\$ 877,564</u>	<u>\$ 842,090</u>	<u>\$ 8,450,966</u>	<u>\$ 3,574,068</u>

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2010

Nonmajor Special Revenue Funds

	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	37,578	-	-
Fines and Forfeitures	7,460	277,298	-	-	-
Intergovernmental Revenue	10,144	-	-	222,006	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	550	-	-	-	-
Total Revenues	<u>18,154</u>	<u>277,298</u>	<u>37,578</u>	<u>222,006</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	25,105	488,680	-	146,208	-
Public Works	-	-	4,525	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>25,105</u>	<u>488,680</u>	<u>4,525</u>	<u>146,208</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,951)</u>	<u>(211,382)</u>	<u>33,053</u>	<u>75,798</u>	<u>-</u>
<b>Other Financing Sources</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(6,951)	(211,382)	33,053	75,798	-
Fund Balance (Deficit) at Beginning of Year	62,233	1,469,504	172,578	265,325	629
Increase (Decrease) in Reserve for Inventory	<u>95</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 55,377</u>	<u>\$ 1,258,122</u>	<u>\$ 205,631</u>	<u>\$ 341,123</u>	<u>\$ 629</u>

**Nonmajor Special Revenue Funds**

<b>Linkages Plus/Byrne Memorial</b>	<b>P.A.I.R.</b>	<b>Violent Offender</b>	<b>Marriage Licenses</b>	<b>Medicaid Outreach</b>	<b>Court Security</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	12,010
-	-	-	76,878	-	-
-	10,830	19,560	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,000	137	-	-	-
-	<u>15,830</u>	<u>19,697</u>	<u>76,878</u>	-	<u>12,010</u>
-	-	-	-	-	-
-	3,100	45,332	-	-	2,325
-	-	-	-	-	-
-	-	-	66,915	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>3,100</u>	<u>45,332</u>	<u>66,915</u>	-	<u>2,325</u>
-	12,730	(25,635)	9,963	-	9,685
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	12,730	(25,635)	9,963	-	9,685
18	74,816	61,369	35,363	1	86,772
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 87,546</u>	<u>\$ 35,734</u>	<u>\$ 45,326</u>	<u>\$ 1</u>	<u>\$ 96,457</u>

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2010

Nonmajor Special Revenue Funds

	Criminal History On-Line	LCBDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	177	-
Intergovernmental Revenue	-	-	107,562	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	6,696	397	-	-
Total Revenues	-	6,696	107,959	177	-
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	150,124	-	-
Public Works	-	-	-	-	-
Health	-	2,680,443	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	2,680,443	150,124	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,673,747)	(42,165)	177	-
<b>Other Financing Sources</b>					
Transfers In	-	2,750,000	50,252	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	-	2,750,000	50,252	-	-
Net Change in Fund Balance	-	76,253	8,087	177	-
Fund Balance (Deficit) at Beginning of Year	8,506	2,857,537	12,036	22,865	15,600
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	\$ 8,506	\$ 2,933,790	\$ 20,123	\$ 23,042	\$ 15,600

**Nonmajor Special Revenue Funds**

<b>Help America Vote Act</b>	<b>LCBDD- Capital</b>	<b>Workforce Investment Act</b>	<b>Sherriff's Concealed Handgun</b>	<b>Juvenile Indigent Alcohol Program</b>	<b>Atrazine Grant Program</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	73,148	-	-
-	-	357,275	-	-	-
-	-	-	-	-	-
3,410	-	3,837,531	-	754	-
-	-	-	-	-	-
-	-	22,259	-	-	-
<u>3,410</u>	<u>-</u>	<u>4,217,065</u>	<u>73,148</u>	<u>754</u>	<u>-</u>
3,410	-	-	-	-	-
-	-	-	63,217	-	-
-	198,027	-	-	-	-
-	-	4,261,314	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,410</u>	<u>198,027</u>	<u>4,261,314</u>	<u>63,217</u>	<u>-</u>	<u>-</u>
-	(198,027)	(44,249)	9,931	754	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(198,027)	(44,249)	9,931	754	-
2,798	482,445	626,131	14,875	4,113	18,860
-	-	-	-	-	-
<u>\$ 2,798</u>	<u>\$ 284,418</u>	<u>\$ 581,882</u>	<u>\$ 24,806</u>	<u>\$ 4,867</u>	<u>\$ 18,860</u>

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2010

	<b>Nonmajor Special Revenue Funds</b>				
	<b>Prosecutors Adult Diversion Program</b>	<b>AIM Program</b>	<b>Domestic Relations Title IV-E</b>	<b>Ditch Rotary</b>	<b>Common Pleas Special Projects</b>
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	4,750	-	-	-	595,761
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	1,094,284	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	5,180	-	697
Total Revenues	<u>4,750</u>	<u>-</u>	<u>1,099,464</u>	<u>-</u>	<u>596,458</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	10,391	-	-	-	-
Judicial	-	75,651	1,309,511	-	563,824
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>10,391</u>	<u>75,651</u>	<u>1,309,511</u>	<u>-</u>	<u>563,824</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,641)</u>	<u>(75,651)</u>	<u>(210,047)</u>	<u>-</u>	<u>32,634</u>
<b>Other Financing Sources</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(5,641)	(75,651)	(210,047)	-	32,634
Fund Balance (Deficit) at Beginning of Year	18,150	76,075	2,443,316	(8,932)	516,850
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 12,509</u>	<u>\$ 424</u>	<u>\$ 2,233,269</u>	<u>\$ (8,932)</u>	<u>\$ 549,484</u>



<u>Golden Acres Medicare</u>	<u>Law Enforcement Tech Grant</u>	<u>Watershed Coordinator Grant</u>	<u>Northern Border Initiative Grant</u>	<u>Continuing Professional Training</u>	<u>SERC Grant Account</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
617,770	-	-	-	-	-
-	-	-	-	-	-
-	245,000	8,815	79,652	2,720	43,734
-	-	-	-	-	-
-	-	-	-	-	-
<u>617,770</u>	<u>245,000</u>	<u>8,815</u>	<u>79,652</u>	<u>2,720</u>	<u>43,734</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	242	-	103,190	1,400	-
-	-	-	-	-	-
664,443	-	994	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>664,443</u>	<u>242</u>	<u>994</u>	<u>103,190</u>	<u>1,400</u>	<u>-</u>
<u>(46,673)</u>	<u>244,758</u>	<u>7,821</u>	<u>(23,538)</u>	<u>1,320</u>	<u>43,734</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(46,673)</u>	<u>244,758</u>	<u>7,821</u>	<u>(23,538)</u>	<u>1,320</u>	<u>43,734</u>
552,197	242	89,340	61,743	24	54,380
-	-	-	-	-	-
<u>\$ 505,524</u>	<u>\$ 245,000</u>	<u>\$ 97,161</u>	<u>\$ 38,205</u>	<u>\$ 1,344</u>	<u>\$ 98,114</u>

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2010

Nonmajor Special Revenue Funds

	Foreclosure Special Project Fund Account	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources	Storm Water Management Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	4,527,292	-	-	-
Licenses, Permits, and Fees	609,125	-	-	8,700	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	412,724	-
Intergovernmental Revenue	-	-	697,859	-	4,954
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	570	-	-	459,769	-
Total Revenues	<u>609,695</u>	<u>4,527,292</u>	<u>697,859</u>	<u>881,193</u>	<u>4,954</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	94,388	-	3,502	-
Judicial	466,653	-	-	611,806	-
Public Safety	-	7,037,839	98,642	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	4,953
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	503,207	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>466,653</u>	<u>7,132,227</u>	<u>601,849</u>	<u>615,308</u>	<u>4,953</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>143,042</u>	<u>(2,604,935)</u>	<u>96,010</u>	<u>265,885</u>	<u>1</u>
<b>Other Financing Sources</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	143,042	(2,604,935)	96,010	265,885	1
Fund Balance (Deficit) at Beginning of Year	543,079	8,858,781	26,951	30,383	-
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 686,121</u>	<u>\$ 6,253,846</u>	<u>\$ 122,961</u>	<u>\$ 296,268</u>	<u>\$ 1</u>

Nonmajor Special Revenue Funds			Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Project	Total Nonmajor Governmental Funds
Home Septic Treatment Systems	Probate Court Dispute Resolution	County Tax Increment Financing Fund			Jail Facility Construction	
\$ -	\$ -	\$ -	\$ 3,446,954	\$ 2,006,528	\$ -	\$ 5,453,482
-	-	-	11,913,906	-	-	11,913,906
-	31,930	-	6,310,198	-	-	6,310,198
-	1,590	7,627	12,866,440	-	-	12,866,440
-	-	-	946,266	-	-	946,266
50,719	-	-	33,864,313	1,197,628	-	35,061,941
-	-	-	-	432,218	-	432,218
-	-	-	25,211	-	-	25,211
-	-	21,133	1,459,268	47,981	7,275	1,514,524
50,719	33,520	28,760	70,832,556	3,684,355	7,275	74,524,186
-	-	-	5,361,620	-	-	5,361,620
-	16,044	-	3,069,390	-	-	3,069,390
-	-	-	20,900,858	-	-	20,900,858
-	-	-	8,354,878	-	-	8,354,878
49,550	-	-	21,097,892	-	-	21,097,892
-	-	-	12,861,200	-	-	12,861,200
-	-	32,903	1,388,309	-	-	1,388,309
-	-	-	120,775	2,140,864	-	2,261,639
-	-	-	19,545	1,860,245	-	1,879,790
-	-	-	-	-	73,304	73,304
49,550	16,044	32,903	73,174,467	4,001,109	73,304	77,248,880
1,169	17,476	(4,143)	(2,341,911)	(316,754)	(66,029)	(2,724,694)
-	-	-	3,123,760	1,129,721	-	4,253,481
-	-	-	(289,387)	(2,915,000)	-	(3,204,387)
-	-	-	-	(13,418,286)	-	(13,418,286)
-	-	-	-	13,730,000	-	13,730,000
-	-	-	-	(81,519)	-	(81,519)
-	-	-	2,834,373	(1,555,084)	-	1,279,289
1,169	17,476	(4,143)	492,462	(1,871,838)	(66,029)	(1,445,405)
21,925	-	-	58,014,631	(1,334,772)	324,692	57,004,551
-	-	-	(294,296)	-	-	(294,296)
\$ 23,094	\$ 17,476	\$ (4,143)	\$ 58,212,797	\$ (3,206,610)	\$ 258,663	\$ 55,264,850

**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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 4,436,388	\$ 3,548,907	\$ 3,548,907	\$ -	\$ 3,548,907	\$ -
Other	27,845	93,518	93,518	-	93,518	-
<b>Total Revenues</b>	<b>4,464,233</b>	<b>3,642,425</b>	<b>3,642,425</b>	<b>-</b>	<b>3,642,425</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	232,059	236,314	236,014	-	236,014	300
Fringe Benefits	112,780	94,210	93,568	-	93,568	642
Supplies and Materials	8,150	15,468	10,497	-	10,497	4,971
Equipment	7,590	24,523	12,183	-	12,183	12,340
Contractual Services	4,061,182	3,716,829	3,639,377	37,693	3,677,070	39,759
Other	58,606	59,708	54,411	-	54,411	5,297
<b>Total Expenditures</b>	<b>4,480,367</b>	<b>4,147,052</b>	<b>4,046,050</b>	<b>37,693</b>	<b>4,083,743</b>	<b>63,309</b>
(Deficiency) of Revenues (Under) Expenditures	(16,134)	(504,627)	(403,625)	<u>(37,693)</u>	<u>(441,318)</u>	<u>63,309</u>
Fund Balance at Beginning of Year	625,010	625,010	625,010			
<b>Fund Balance at End of Year</b>	<b><u>\$ 608,876</u></b>	<b><u>\$ 120,383</u></b>	<b><u>\$ 221,385</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 25,000	\$ 38,783	\$ 38,783	\$ -	\$ 38,783	\$ -
Other	2,500	3,130	3,130	-	3,130	-
<b>Total Revenues</b>	<b>27,500</b>	<b>41,913</b>	<b>41,913</b>	<b>-</b>	<b>41,913</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	57,950	57,950	56,264	-	56,264	1,686
Fringe Benefits	15,603	15,603	13,656	-	13,656	1,947
Supplies and Materials	-	1,000	550	-	550	450
Equipment	-	15,000	13,973	-	13,973	1,027
Contractual Services	25,000	39,500	38,661	-	38,661	839
Other	1,000	4,500	2,213	-	2,213	2,287
<b>Total Expenditures</b>	<b>99,553</b>	<b>133,553</b>	<b>125,317</b>	<b>-</b>	<b>125,317</b>	<b>8,236</b>
(Deficiency) of Revenues (Under) Expenditures	(72,053)	(91,640)	(83,404)	-	(83,404)	8,236
<b>Other Financing Sources</b>						
Operating Transfers - In	73,553	73,508	73,508	-	73,508	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	1,500	(18,132)	(9,896)	<u>\$ -</u>	<u>\$ (9,896)</u>	<u>\$ 8,236</u>
Fund Balance at Beginning of Year	60,461	60,461	60,461			
<b>Fund Balance at End of Year</b>	<b><u>\$ 61,961</u></b>	<b><u>\$ 42,329</u></b>	<b><u>\$ 50,565</u></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, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ 214,000	\$ 427,424	\$ 427,424	\$ -	\$ 427,424	\$ -
Other	-	7,200	7,200	-	7,200	-
<b>Total Revenues</b>	<b>214,000</b>	<b>434,624</b>	<b>434,624</b>	<b>-</b>	<b>434,624</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Supplies and Materials	900	1,850	659	-	659	1,191
Contractual Services	193,230	463,058	275,224	59,658	334,882	128,176
Other	35,550	109,192	102,102	500	102,602	6,590
<b>Total Expenditures</b>	<b>229,680</b>	<b>574,100</b>	<b>377,985</b>	<b>60,158</b>	<b>438,143</b>	<b>135,957</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,680)	(139,476)	56,639	(60,158)	(3,519)	135,957
<b>Other Financing Sources (Uses)</b>						
Advances - In	-	200,000	200,000	-	200,000	-
Advances - Out	-	(200,000)	(200,000)	-	(200,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(15,680)	(139,476)	56,639	<u>\$ (60,158)</u>	<u>\$ (3,519)</u>	<u>\$ 135,957</u>
Fund Balance at Beginning of Year	414,858	414,858	414,858			
<b>Fund Balance at End of Year</b>	<b>\$ 399,178</b>	<b>\$ 275,382</b>	<b>\$ 471,497</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Other	\$ 4,560	\$ 1,255	\$ 1,255	\$ -	\$ 1,255	\$ -
<b>Total Revenues</b>	<u>4,560</u>	<u>1,255</u>	<u>1,255</u>	<u>-</u>	<u>1,255</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Other	1,560	1,560	-	-	-	1,560
<b>Total Expenditures</b>	<u>1,560</u>	<u>1,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,560</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,000	(305)	1,255	<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ 1,560</u>
Fund Balance at Beginning of Year	<u>201,769</u>	<u>201,769</u>	<u>201,769</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 204,769</u>	<u>\$ 201,464</u>	<u>\$ 203,024</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 224,300	\$ 369,005	\$ 371,255	\$ -	\$ 371,255	\$ 2,250
Other	-	187	187	-	187	-
<b>Total Revenues</b>	<b>224,300</b>	<b>369,192</b>	<b>371,442</b>	<b>-</b>	<b>371,442</b>	<b>2,250</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	31,250	71,250	62,424	-	62,424	8,826
Fringe Benefits	5,750	13,361	11,023	-	11,023	2,338
Supplies and Materials	103,500	118,305	21,507	3,598	25,105	93,200
Equipment	83,500	86,995	27,932	13,020	40,952	46,043
Contractual Services	148,928	234,915	124,322	17,148	141,470	93,445
Other	7,500	27,544	16,911	-	16,911	10,633
<b>Total Expenditures</b>	<b>380,428</b>	<b>552,370</b>	<b>264,119</b>	<b>33,766</b>	<b>297,885</b>	<b>254,485</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(156,128)	(183,178)	107,323	<u>\$ (33,766)</u>	<u>\$ 73,557</u>	<u>\$ 256,735</u>
Fund Balance at Beginning of Year	889,031	889,031	889,031			
<b>Fund Balance at End of Year</b>	<b>\$ 732,903</b>	<b>\$ 705,853</b>	<b>\$ 996,354</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Sales Tax	\$ 7,600,000	\$ 7,309,876	\$ 7,309,876	\$ -	\$ 7,309,876	\$ -
Other	6,900	33,902	33,902	-	33,902	-
<b>Total Revenues</b>	<u>7,606,900</u>	<u>7,343,778</u>	<u>7,343,778</u>	<u>-</u>	<u>7,343,778</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	3,276,115	3,939,015	3,927,632	-	3,927,632	11,383
Fringe Benefits	2,443,385	2,144,835	2,102,208	-	2,102,208	42,627
Supplies and Materials	260,083	184,854	162,082	12,512	174,594	10,260
Equipment	89,200	44,650	17,752	19,755	37,507	7,143
Contractual Services	1,549,090	1,303,389	1,093,056	97,586	1,190,642	112,747
Other	9,000	6,000	4,353	-	4,353	1,647
<b>Total Expenditures</b>	<u>7,626,873</u>	<u>7,622,743</u>	<u>7,307,083</u>	<u>129,853</u>	<u>7,436,936</u>	<u>185,807</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,973)	(278,965)	36,695	(129,853)	(93,158)	185,807
<b>Other Financing Sources</b>						
Operating Transfers - In	4,500,000	250,000	250,000	-	250,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	4,480,027	(28,965)	286,695	<u>\$ (129,853)</u>	<u>\$ 156,842</u>	<u>\$ 185,807</u>
Fund Balance at Beginning of Year	420,308	420,308	420,308			
<b>Fund Balance at End of Year</b>	<u>\$ 4,900,335</u>	<u>\$ 391,343</u>	<u>\$ 707,003</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 5,500	\$ 6,580	\$ 6,580	\$ -	\$ 6,580	\$ -
Licenses, Permits and Fees	416,500	464,175	466,120	-	466,120	1,945
Fines and Forfeitures	27,250	31,824	31,824	-	31,824	-
Intergovernmental	-	1,000	1,000	-	1,000	-
Other	150	2,122	2,122	-	2,122	-
<b>Total Revenues</b>	<b>449,400</b>	<b>505,701</b>	<b>507,646</b>	<b>-</b>	<b>507,646</b>	<b>1,945</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	228,925	228,925	211,184	-	211,184	17,741
Fringe Benefits	82,728	82,728	69,100	-	69,100	13,628
Supplies and Materials	52,258	47,693	19,199	13,062	32,261	15,432
Equipment	3,700	3,700	1,772	-	1,772	1,928
Contractual Services	86,344	92,024	60,637	5,941	66,578	25,446
Fees	2,500	2,500	-	-	-	2,500
Other	64,024	62,619	11,471	-	11,471	51,148
<b>Total Expenditures</b>	<b>520,479</b>	<b>520,189</b>	<b>373,363</b>	<b>19,003</b>	<b>392,366</b>	<b>127,823</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,079)	(14,488)	134,283	(19,003)	115,280	129,768
<b>Other Financing (Uses)</b>						
Advances - Out	-	(20,000)	(20,000)	-	(20,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(71,079)	(34,488)	114,283	<u>\$ (19,003)</u>	<u>\$ 95,280</u>	<u>\$ 129,768</u>
Fund Balance at Beginning of Year	190,271	190,271	190,271			
<b>Fund Balance at End of Year</b>	<b>\$ 119,192</b>	<b>\$ 155,783</b>	<b>\$ 304,554</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>18,000</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Contractual Services	-	59,900	23,044	4,162	27,206	32,694
<b>Total Expenditures</b>	<u>-</u>	<u>59,900</u>	<u>23,044</u>	<u>4,162</u>	<u>27,206</u>	<u>32,694</u>
(Deficiency) of Revenues (Under) Expenditures	-	(41,900)	(5,044)	<u>\$ (4,162)</u>	<u>\$ (9,206)</u>	<u>\$ 32,694</u>
Fund Balance at Beginning of Year	162,747	162,747	162,747			
<b>Fund Balance at End of Year</b>	<u>\$ 162,747</u>	<u>\$ 120,847</u>	<u>\$ 157,703</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits, and Fees	\$ 2,603,180	\$ 3,862,887	\$ 3,862,887	\$ -	\$ 3,862,887	\$ -
Interest	6,353	7,482	7,482	-	7,482	-
Other	23,823	42,763	42,763	-	42,763	-
<b>Total Revenues</b>	<b><u>2,633,356</u></b>	<b><u>3,913,132</u></b>	<b><u>3,913,132</u></b>	<b><u>-</u></b>	<b><u>3,913,132</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	292,227	467,481	451,163	-	451,163	16,318
Fringe Benefits	75,900	182,531	149,266	-	149,266	33,265
Supplies and Materials	16,750	70,134	42,964	6,646	49,610	20,524
Equipment	1,500	71,246	46,133	1,048	47,181	24,065
Contractual Services	1,637,227	1,197,070	1,033,592	89,716	1,123,308	73,762
Capital Outlay	-	7,800	-	7,800	7,800	-
Fees	130,350	112,770	111,948	-	111,948	822
Other	569,600	1,541,091	1,221,589	198,151	1,419,740	121,351
<b>Total Expenditures</b>	<b><u>2,723,554</u></b>	<b><u>3,650,123</u></b>	<b><u>3,056,655</u></b>	<b><u>303,361</u></b>	<b><u>3,360,016</u></b>	<b><u>290,107</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,198)	263,009	856,477	<b><u>\$ (303,361)</u></b>	<b><u>\$ 553,116</u></b>	<b><u>\$ 290,107</u></b>
Fund Balance at Beginning of Year	<u>1,319,593</u>	<u>1,319,593</u>	<u>1,319,593</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,229,395</u></b>	<b><u>\$ 1,582,602</u></b>	<b><u>\$ 2,176,070</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 79,583	\$ 79,583	\$ -	\$ 79,583	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>79,583</u>	<u>79,583</u>	<u>-</u>	<u>79,583</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies	-	5,671	5,644	-	5,644	27
Equipment	92	45,931	19,404	-	19,404	26,527
Other	-	103,433	103,433	-	103,433	-
<b>Total Expenditures</b>	<u>92</u>	<u>155,035</u>	<u>128,481</u>	<u>-</u>	<u>128,481</u>	<u>26,554</u>
(Deficiency) of Revenues (Under) Expenditures	(92)	(75,452)	(48,898)	<u>\$ -</u>	<u>\$ (48,898)</u>	<u>\$ 26,554</u>
Fund Balance at Beginning of Year	<u>75,452</u>	<u>75,452</u>	<u>75,452</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 75,360</u>	<u>\$ -</u>	<u>\$ 26,554</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 2,881,600	\$ 3,217,857	\$ 3,217,861	\$ -	\$ 3,217,861	\$ 4
Other	1,000	14,763	14,763	-	14,763	-
<b>Total Revenues</b>	<b><u>2,882,600</u></b>	<b><u>3,232,620</u></b>	<b><u>3,232,624</u></b>	<b><u>-</u></b>	<b><u>3,232,624</u></b>	<b><u>4</u></b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,283,100	1,483,100	1,299,494	-	1,299,494	183,606
Fringe Benefits	568,805	599,704	389,108	-	389,108	210,596
Supplies and Materials	556,494	556,495	236,487	75,809	312,296	244,199
Equipment	273,641	278,145	136,448	19,073	155,521	122,624
Contractual Services	4,288,292	4,027,225	561,985	2,052,666	2,614,651	1,412,574
Other	75,000	75,000	28,993	-	28,993	46,007
<b>Total Expenditures</b>	<b><u>7,045,332</u></b>	<b><u>7,019,669</u></b>	<b><u>2,652,515</u></b>	<b><u>2,147,548</u></b>	<b><u>4,800,063</u></b>	<b><u>2,219,606</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,162,732)	(3,787,049)	580,109	<b><u>\$ (2,147,548)</u></b>	<b><u>\$ (1,567,439)</u></b>	<b><u>\$ 2,219,610</u></b>
Fund Balance at Beginning of Year	5,651,477	5,651,477	5,651,477			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,488,745</u></b>	<b><u>\$ 1,864,428</u></b>	<b><u>\$ 6,231,586</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 677,000	\$ 682,268	\$ 682,268	\$ -	\$ 682,268	\$ -
Other	20,000	69,174	69,174	-	69,174	-
<b>Total Revenues</b>	<b>697,000</b>	<b>751,442</b>	<b>751,442</b>	<b>-</b>	<b>751,442</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	530,252	611,652	597,892	-	597,892	13,760
Fringe Benefits	151,810	182,110	170,583	-	170,583	11,527
Supplies and Materials	20,600	11,100	6,337	723	7,060	4,040
Equipment	14,000	8,700	3,303	-	3,303	5,397
Contractual Services	53,784	47,784	45,009	-	45,009	2,775
Other	264,954	468,316	299,612	5,831	305,443	162,873
<b>Total Expenditures</b>	<b>1,035,400</b>	<b>1,329,662</b>	<b>1,122,736</b>	<b>6,554</b>	<b>1,129,290</b>	<b>200,372</b>
(Deficiency) of Revenues (Under) Expenditures	(338,400)	(578,220)	(371,294)	<b>\$ (6,554)</b>	<b>\$ (377,848)</b>	<b>\$ 200,372</b>
Fund Balance at Beginning of Year	702,237	702,237	702,237			
<b>Fund Balance at End of Year</b>	<b>\$ 363,837</b>	<b>\$ 124,017</b>	<b>\$ 330,943</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 1,192,800	\$ 1,610,071	\$ 1,610,071	\$ -	\$ 1,610,071	\$ -
Other	-	2,899	2,899	-	2,899	-
<b>Total Revenues</b>	<b>1,192,800</b>	<b>1,612,970</b>	<b>1,612,970</b>	<b>-</b>	<b>1,612,970</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	800,000	741,000	688,976	-	688,976	52,024
Fringe Benefits	315,800	295,300	242,339	-	242,339	52,961
Supplies and Materials	19,000	20,000	17,347	-	17,347	2,653
Equipment	6,120	22,000	18,621	-	18,621	3,379
Contractual Services	41,672	57,500	55,589	448	56,037	1,463
Capital Outlay	-	10,000	6,529	-	6,529	3,471
Other	12,000	17,000	11,953	-	11,953	5,047
<b>Total Expenditures</b>	<b>1,194,592</b>	<b>1,162,800</b>	<b>1,041,354</b>	<b>448</b>	<b>1,041,802</b>	<b>120,998</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,792)	450,170	571,616	(448)	571,168	120,998
<b>Other Financing (Uses)</b>						
Advances - Out	-	(30,000)	(30,000)	-	(30,000)	-
Operating Transfers - Out	-	(250,000)	(250,000)	-	(250,000)	-
<b>Total Other Financing (Uses)</b>	<b>-</b>	<b>(280,000)</b>	<b>(280,000)</b>	<b>-</b>	<b>(280,000)</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(1,792)	170,170	291,616	<u><b>(448)</b></u>	<u><b>\$ 291,168</b></u>	<u><b>\$ 120,998</b></u>
Fund Balance at Beginning of Year	333,563	333,563	333,563			
<b>Fund Balance at End of Year</b>	<u><b>\$ 331,771</b></u>	<u><b>\$ 503,733</b></u>	<u><b>\$ 625,179</b></u>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Recorder's Equipment**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 70,000	\$ 75,315	\$ 76,229	\$ -	\$ 76,229	\$ 914
Other	15,250	-	-	-	-	-
<b>Total Revenues</b>	<b>85,250</b>	<b>75,315</b>	<b>76,229</b>	<b>-</b>	<b>76,229</b>	<b>914</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Supplies	2,000	2,846	2,846	-	2,846	-
Equipment	17,077	24,654	21,205	-	21,205	3,449
Contractual Services	79,970	71,470	58,560	2,100	60,660	10,810
<b>Total Expenditures</b>	<b>99,047</b>	<b>98,970</b>	<b>82,611</b>	<b>2,100</b>	<b>84,711</b>	<b>14,259</b>
(Deficiency) of Revenues						
(Under) Expenditures	(13,797)	(23,655)	(6,382)	<u>\$ (2,100)</u>	<u>\$ (8,482)</u>	<u>\$ 15,173</u>
Fund Balance at Beginning of Year	40,441	40,441	40,441			
<b>Fund Balance at End of Year</b>	<b>\$ 26,644</b>	<b>\$ 16,786</b>	<b>\$ 34,059</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 559,389	\$ 809,426	\$ 809,426	\$ -	\$ 809,426	\$ -
<b>Total Revenues</b>	<b>559,389</b>	<b>809,426</b>	<b>809,426</b>	<b>-</b>	<b>809,426</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	397,280	517,280	507,828	-	507,828	9,452
Fringe Benefits	144,731	177,931	168,030	-	168,030	9,901
Supplies	17,378	36,178	35,700	-	35,700	478
Equipment	3,195	53,695	52,689	-	52,689	1,006
Contractual Services	-	35,000	24,779	1,896	26,675	8,325
Other	-	36,895	33,092	-	33,092	3,803
<b>Total Expenditures</b>	<b>562,584</b>	<b>856,979</b>	<b>822,118</b>	<b>1,896</b>	<b>824,014</b>	<b>32,965</b>
(Deficiency) of Revenues (Under) Expenditures	(3,195)	(47,553)	(12,692)	<u>\$ (1,896)</u>	<u>\$ (14,588)</u>	<u>\$ 32,965</u>
Fund Balance at Beginning of Year	126,376	126,376	126,376			
<b>Fund Balance at End of Year</b>	<b><u>\$ 123,181</u></b>	<b><u>\$ 78,823</u></b>	<b><u>\$ 113,684</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 160,000	\$ 188,424	\$ 188,424	\$ -	\$ 188,424	\$ -
Fines and Forfeitures	280,000	211,874	212,180	-	212,180	306
Intergovernmental	7,528,915	7,669,759	7,673,925	-	7,673,925	4,166
Interest	10,000	1,549	1,470	-	1,470	(79)
Other	565,000	93,731	94,876	-	94,876	1,145
<b>Total Revenues</b>	<b>8,543,915</b>	<b>8,165,337</b>	<b>8,170,875</b>	<b>-</b>	<b>8,170,875</b>	<b>5,538</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Salaries and Wages	3,562,000	3,514,064	3,390,674	-	3,390,674	123,390
Fringe Benefits	1,447,880	1,450,323	1,405,715	2,692	1,408,407	41,916
Supplies and Materials	1,836,533	1,800,609	1,673,001	104,818	1,777,819	22,790
Equipment	305,396	192,815	176,671	8,336	185,007	7,808
Contractual Services	825,816	791,069	651,481	119,878	771,359	19,710
Capital Outlay	459,896	698,289	633,543	63,686	697,229	1,060
Other	275,500	142,413	122,096	-	122,096	20,317
OPWC Loan Principal Retirement	85,000	87,087	87,087	-	87,087	-
<b>Total Expenditures</b>	<b>8,798,021</b>	<b>8,676,669</b>	<b>8,140,268</b>	<b>299,410</b>	<b>8,439,678</b>	<b>236,991</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(254,106)	(511,332)	30,607	<u>\$ (299,410)</u>	<u>\$ (268,803)</u>	<u>\$ 242,529</u>
Fund Balance at Beginning of Year	1,138,028	1,138,028	1,138,028			
<b>Fund Balance at End of Year</b>	<b><u>\$ 883,922</u></b>	<b><u>\$ 626,696</u></b>	<b><u>\$ 1,168,635</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Drug Court**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 160,000	\$ 190,849	\$ 190,849	\$ -	\$ 190,849	\$ -
Other	8,000	6,814	6,814	-	6,814	-
<b>Total Revenues</b>	<b>168,000</b>	<b>197,663</b>	<b>197,663</b>	<b>-</b>	<b>197,663</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	93,000	122,650	108,707	-	108,707	13,943
Fringe Benefits	46,830	57,575	35,489	-	35,489	22,086
Supplies and Materials	200	200	-	-	-	200
Contractual Services	16,000	24,665	8,497	-	8,497	16,168
Other	9,500	9,500	2,301	-	2,301	7,199
<b>Total Expenditures</b>	<b>165,530</b>	<b>214,590</b>	<b>154,994</b>	<b>-</b>	<b>154,994</b>	<b>59,596</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,470	(16,927)	42,669	<u>\$ -</u>	<u>\$ 42,669</u>	<u>\$ 59,596</u>
Fund Balance at Beginning of Year	48,941	48,941	48,941			
<b>Fund Balance at End of Year</b>	<b>\$ 51,411</b>	<b>\$ 32,014</b>	<b>\$ 91,610</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 640,000	\$ 500,356	\$ 500,356	\$ -	\$ 500,356	\$ -
Other	-	1,814	1,814	-	1,814	-
<b>Total Revenues</b>	<b>640,000</b>	<b>502,170</b>	<b>502,170</b>	<b>-</b>	<b>502,170</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Salaries and Wages	380,000	331,595	330,623	-	330,623	972
Fringe Benefits	162,710	106,792	105,067	-	105,067	1,725
Supplies and Materials	21,428	17,960	9,459	4,365	13,824	4,136
Equipment	5,000	4,000	573	-	573	3,427
Contractual Services	80,352	82,731	46,475	17,908	64,383	18,348
Other	1,000	1,000	200	-	200	800
<b>Total Expenditures</b>	<b>650,490</b>	<b>544,078</b>	<b>492,397</b>	<b>22,273</b>	<b>514,670</b>	<b>29,408</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,490)	(41,908)	9,773	<u>\$ (22,273)</u>	<u>\$ (12,500)</u>	<u>\$ 29,408</u>
Fund Balance at Beginning of Year	49,246	49,246	49,246			
<b>Fund Balance at End of Year</b>	<b>\$ 38,756</b>	<b>\$ 7,338</b>	<b>\$ 59,019</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 407,400	\$ 305,449	\$ 305,449	\$ -	\$ 305,449	\$ -
Other	-	4,709	4,709	-	4,709	-
<b>Total Revenues</b>	<b><u>407,400</u></b>	<b><u>310,158</u></b>	<b><u>310,158</u></b>	<b><u>-</u></b>	<b><u>310,158</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Supplies and Materials	900	900	152	-	152	748
Contractual Services	376,570	366,456	268,927	38,596	307,523	58,933
Other	35,500	44,500	24,243	7,540	31,783	12,717
<b>Total Expenditures</b>	<b><u>412,970</u></b>	<b><u>411,856</u></b>	<b><u>293,322</u></b>	<b><u>46,136</u></b>	<b><u>339,458</u></b>	<b><u>72,398</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,570)	(101,698)	16,836	(46,136)	(29,300)	72,398
<b>Other Financing (Uses)</b>						
Operating Transfers - Out	(500)	(500)	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(6,070)	(102,198)	16,836	<b><u>\$ (46,136)</u></b>	<b><u>\$ (29,300)</u></b>	<b><u>\$ 72,398</u></b>
Fund Balance at Beginning of Year	<u>148,390</u>	<u>148,390</u>	<u>148,390</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 142,320</u></b>	<b><u>\$ 46,192</u></b>	<b><u>\$ 165,226</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Youth Services*  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 208,000	\$ 197,111	\$ 197,111	\$ -	\$ 197,111	\$ -
Other	195,500	132,039	132,983	-	132,983	944
<b>Total Revenues</b>	<b>403,500</b>	<b>329,150</b>	<b>330,094</b>	<b>-</b>	<b>330,094</b>	<b>944</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	138,000	138,000	74,569	-	74,569	63,431
Fringe Benefits	81,640	81,640	35,950	-	35,950	45,690
Supplies and Materials	20,000	18,000	9,717	-	9,717	8,283
Equipment	8,000	24,000	6,446	-	6,446	17,554
Contractual Services	66,267	63,259	30,007	3,646	33,653	29,606
Other	24,000	24,000	18,164	-	18,164	5,836
<b>Total Expenditures</b>	<b>337,907</b>	<b>348,899</b>	<b>174,853</b>	<b>3,646</b>	<b>178,499</b>	<b>170,400</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	65,593	(19,749)	155,241	<u><b>(\$3,646)</b></u>	<u><b>\$151,595</b></u>	<u><b>\$171,344</b></u>
Fund Balance at Beginning of Year	480,699	480,699	480,699			
<b>Fund Balance at End of Year</b>	<b>\$ 546,292</b>	<b>\$ 460,950</b>	<b>\$ 635,940</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 2,150,000	\$ 2,195,333	\$ 2,195,333	\$ -	\$ 2,195,333	\$ -
Other	15,000	12,050	12,050	-	12,050	-
<b>Total Revenues</b>	<b><u>2,165,000</u></b>	<b><u>2,207,383</u></b>	<b><u>2,207,383</u></b>	<b><u>-</u></b>	<b><u>2,207,383</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	1,535,000	1,610,000	1,279,005	-	1,279,005	330,995
Fringe Benefits	681,150	708,500	497,548	-	497,548	210,952
Supplies and Materials	25,521	32,500	20,451	397	20,848	11,652
Equipment	13,000	13,500	6,016	-	6,016	7,484
Contractual Services	299,868	431,866	311,374	6,887	318,261	113,605
Other	231,660	241,660	147,232	-	147,232	94,428
<b>Total Expenditures</b>	<b><u>2,786,199</u></b>	<b><u>3,038,026</u></b>	<b><u>2,261,626</u></b>	<b><u>7,284</u></b>	<b><u>2,268,910</u></b>	<b><u>769,116</u></b>
(Deficiency) of Revenues (Under) Expenditures	(621,199)	(830,643)	(54,243)	<b><u>\$ (7,284)</u></b>	<b><u>\$ (61,527)</u></b>	<b><u>\$ 769,116</u></b>
Fund Balance at Beginning of Year	<u>1,080,774</u>	<u>1,080,774</u>	<u>1,080,774</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 459,575</u></b>	<b><u>\$ 250,131</u></b>	<b><u>\$ 1,026,531</u></b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Medically Handicapped Child**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property Taxes	\$ 703,998	\$ 703,998	\$ 703,998	\$ -	\$ 703,998	\$ -
<b>Total Revenues</b>	<u>703,998</u>	<u>703,998</u>	<u>703,998</u>	<u>-</u>	<u>703,998</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Human Services:						
Other	350,000	703,998	620,281	-	620,281	83,717
<b>Total Expenditures</b>	<u>350,000</u>	<u>703,998</u>	<u>620,281</u>	<u>-</u>	<u>620,281</u>	<u>83,717</u>
Excess of Revenues Over Expenditures	353,998	-	83,717	<u>\$ -</u>	<u>\$ 83,717</u>	<u>\$ 83,717</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ 353,998</u>	<u>\$ -</u>	<u>\$ 83,717</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 32,000	\$ 34,786	\$ 34,786	\$ -	\$ 34,786	\$ -
Other	-	180	180	-	180	-
<b>Total Revenues</b>	<b>32,000</b>	<b>34,966</b>	<b>34,966</b>	<b>-</b>	<b>34,966</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	4,320	6,000	6,000	-	6,000	-
Fringe Benefits	605	8,005	2,832	-	2,832	5,173
Contractual Services	25,130	25,130	12,500	-	12,500	12,630
Other	1,945	6,945	2,862	-	2,862	4,083
<b>Total Expenditures</b>	<b>32,000</b>	<b>46,080</b>	<b>24,194</b>	<b>-</b>	<b>24,194</b>	<b>21,886</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(11,114)	10,772	-	10,772	21,886
<b>Other Financing (Uses)</b>						
Operating Transfers - Out	-	(39,387)	(39,387)	-	(39,387)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(50,501)	(28,615)	<u>\$ -</u>	<u>\$ (28,615)</u>	<u>\$ 21,886</u>
Fund Balance at Beginning of Year	70,812	70,812	70,812			
<b>Fund Balance at End of Year</b>	<u><b>\$ 70,812</b></u>	<u><b>\$ 20,311</b></u>	<u><b>\$ 42,197</b></u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Probation Services**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ -	\$ 190,800	\$ 190,800	\$ -	\$ 190,800	\$ -
Licenses, Permits and Fees	227,182	185,086	185,086	-	185,086	-
Other	-	4,119	4,119	-	4,119	-
<b>Total Revenues</b>	<b>227,182</b>	<b>380,005</b>	<b>380,005</b>	<b>-</b>	<b>380,005</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	151,362	168,362	167,262	-	167,262	1,100
Fringe Benefits	75,820	79,220	75,578	-	75,578	3,642
Supplies and Materials	42,227	41,359	35,961	-	35,961	5,398
Equipment	7,650	35,850	34,542	-	34,542	1,308
Contractual Services	-	45,500	40,857	-	40,857	4,643
Other	-	7,500	1,711	-	1,711	5,789
<b>Total Expenditures</b>	<b>277,059</b>	<b>377,791</b>	<b>355,911</b>	<b>-</b>	<b>355,911</b>	<b>21,880</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(49,877)	2,214	24,094	<u>\$ -</u>	<u>\$ 24,094</u>	<u>\$ 21,880</u>
Fund Balance at Beginning of Year	590,229	590,229	590,229			
<b>Fund Balance at End of Year</b>	<b>\$ 540,352</b>	<b>\$ 592,443</b>	<b>\$ 614,323</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, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property Taxes	\$ 645,532	\$ 573,301	\$ 573,301	\$ -	\$ 573,301	\$ -
Charges for Services	178,967	2,871	2,936	-	2,936	65
Intergovernmental	4,000	193,601	193,601	-	193,601	-
<b>Total Revenues</b>	<b>828,499</b>	<b>769,773</b>	<b>769,838</b>	<b>-</b>	<b>769,838</b>	<b>65</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	340,000	340,000	327,032	-	327,032	12,968
Fringe Benefits	189,370	189,370	143,019	-	143,019	46,351
Supplies and Materials	35,500	35,500	27,877	-	27,877	7,623
Equipment	9,000	7,000	1,816	-	1,816	5,184
Contractual Services	68,700	71,700	53,366	2,780	56,146	15,554
Other	29,500	29,704	14,154	-	14,154	15,550
<b>Total Expenditures</b>	<b>672,070</b>	<b>673,274</b>	<b>567,264</b>	<b>2,780</b>	<b>570,044</b>	<b>103,230</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	156,429	96,499	202,574	<b>\$ (2,780)</b>	<b>\$ 199,794</b>	<b>\$ 103,295</b>
Fund Balance at Beginning of Year	953,353	953,353	953,353			
<b>Fund Balance at End of Year</b>	<b>\$ 1,109,782</b>	<b>\$ 1,049,852</b>	<b>\$ 1,155,927</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 56,000	\$ 46,360	\$ 46,360	\$ -	\$ 46,360	\$ -
Other	-	441	441	-	441	-
<b>Total Revenues</b>	<b>56,000</b>	<b>46,801</b>	<b>46,801</b>	<b>-</b>	<b>46,801</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	150,000	150,000	120,162	-	120,162	29,838
Fringe Benefits	67,500	67,500	41,868	-	41,868	25,632
Supplies and Materials	6,000	6,000	718	-	718	5,282
Equipment	11,000	11,000	-	-	-	11,000
Contractual Services	5,000	5,000	40	-	40	4,960
Other	7,000	7,000	892	-	892	6,108
<b>Total Expenditures</b>	<b>246,500</b>	<b>246,500</b>	<b>163,680</b>	<b>-</b>	<b>163,680</b>	<b>82,820</b>
(Deficiency) of Revenues (Under) Expenditures	(190,500)	(199,699)	(116,879)	<u>\$ -</u>	<u>\$ (116,879)</u>	<u>\$ 82,820</u>
Fund Balance at Beginning of Year	492,897	492,897	492,897			
<b>Fund Balance at End of Year</b>	<b><u>\$ 302,397</u></b>	<b><u>\$ 293,198</u></b>	<b><u>\$ 376,018</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Other	\$ 55,000	\$ 13,301	\$ 13,301	\$ -	\$ 13,301	\$ -
<b>Total Revenues</b>	<u>55,000</u>	<u>13,301</u>	<u>13,301</u>	<u>-</u>	<u>13,301</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Works:						
Other	55,000	53,233	53,233	-	53,233	-
<b>Total Expenditures</b>	<u>55,000</u>	<u>53,233</u>	<u>53,233</u>	<u>-</u>	<u>53,233</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(39,932)	(39,932)	-	(39,932)	-
<b>Other Financing Sources</b>						
Advances - In	-	37,733	37,733	-	37,733	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(2,199)	(2,199)	<u>\$ -</u>	<u>\$ (2,199)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	2,660	2,660	2,660			
<b>Fund Balance at End of Year</b>	<u>\$ 2,660</u>	<u>\$ 461</u>	<u>\$ 461</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 4,690,000	\$ 3,438,598	\$ 3,438,598	\$ -	\$ 3,438,598	\$ -
Other	5,200	12,401	12,401	-	12,401	-
<b>Total Revenues</b>	<b><u>4,695,200</u></b>	<b><u>3,450,999</u></b>	<b><u>3,450,999</u></b>	<b><u>-</u></b>	<b><u>3,450,999</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	2,682,000	2,767,000	2,538,330	-	2,538,330	228,670
Fringe Benefits	1,367,000	1,396,100	1,314,618	-	1,314,618	81,482
Supplies and Materials	101,000	101,000	65,750	-	65,750	35,250
Equipment	33,839	33,839	22,196	-	22,196	11,643
Contractual Services	640,985	806,435	540,777	65,142	605,919	200,516
Capital Outlay	21,000	37,000	20,317	11,480	31,797	5,203
Other	25,000	86,000	70,668	-	70,668	15,332
<b>Total Expenditures</b>	<b><u>4,870,824</u></b>	<b><u>5,227,374</u></b>	<b><u>4,572,656</u></b>	<b><u>76,622</u></b>	<b><u>4,649,278</u></b>	<b><u>578,096</u></b>
(Deficiency) of Revenues (Under) Expenditures	(175,624)	(1,776,375)	(1,121,657)	<u>(76,622)</u>	<u>(1,198,279)</u>	<u>578,096</u>
Fund Balance at Beginning of Year	5,908,926	5,908,926	5,908,926			
<b>Fund Balance at End of Year</b>	<b><u>\$ 5,733,302</u></b>	<b><u>\$ 4,132,551</u></b>	<b><u>\$ 4,787,269</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 5,117,675	\$ 4,402,859	\$ 4,402,859	\$ -	\$ 4,402,859	\$ -
Other	13,700	26,138	26,138	-	26,138	-
<b>Total Revenues</b>	<b><u>5,131,375</u></b>	<b><u>4,428,997</u></b>	<b><u>4,428,997</u></b>	<b><u>-</u></b>	<b><u>4,428,997</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	2,750,000	2,463,659	2,463,657	-	2,463,657	2
Fringe Benefits	1,061,875	923,103	915,574	-	915,574	7,529
Supplies and Materials	473,663	429,049	230,996	99,043	330,039	99,010
Equipment	33,626	33,000	13,548	396	13,944	19,056
Contractual Services	677,752	739,982	541,598	91,572	633,170	106,812
Capital Outlay	10,000	10,000	99	-	99	9,901
Other	267,405	262,595	207,259	3,610	210,869	51,726
<b>Total Expenditures</b>	<b><u>5,274,321</u></b>	<b><u>4,861,388</u></b>	<b><u>4,372,731</u></b>	<b><u>194,621</u></b>	<b><u>4,567,352</u></b>	<b><u>294,036</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(142,946)	(432,391)	56,266	<b><u>\$ (194,621)</u></b>	<b><u>\$ (138,355)</u></b>	<b><u>\$ 294,036</u></b>
Fund Balance at Beginning of Year	2,022,731	2,022,731	2,022,731			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,879,785</u></b>	<b><u>\$ 1,590,340</u></b>	<b><u>\$ 2,078,997</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property Taxes	\$ 332,059	\$ 309,702	\$ 309,702	\$ -	\$ 309,702	\$ -
Intergovernmental	99,691	622,739	622,739	-	622,739	-
Other	27,550	372,341	372,341	-	372,341	-
<b>Total Revenues</b>	<b>459,300</b>	<b>1,304,782</b>	<b>1,304,782</b>	<b>-</b>	<b>1,304,782</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	208,632	774,632	714,873	-	714,873	59,759
Fringe Benefits	275,457	244,957	226,342	-	226,342	18,615
Supplies and Materials	46,579	52,167	26,363	13,996	40,359	11,808
Equipment	32,960	22,911	8,147	-	8,147	14,764
Contractual Services	104,222	104,222	40,512	-	40,512	63,710
Other	34,942	34,942	5,703	-	5,703	29,239
<b>Total Expenditures</b>	<b>702,792</b>	<b>1,233,831</b>	<b>1,021,940</b>	<b>13,996</b>	<b>1,035,936</b>	<b>197,895</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(243,492)	70,951	282,842	<b>\$ (13,996)</b>	<b>\$ 268,846</b>	<b>\$ 197,895</b>
Fund Balance at Beginning of Year	303,837	303,837	303,837			
<b>Fund Balance at End of Year</b>	<b>\$ 60,345</b>	<b>\$ 374,788</b>	<b>\$ 586,679</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property Taxes	\$ 166,029	\$ 154,851	\$ 154,851	\$ -	\$ 154,851	\$ -
Intergovernmental	87,153	63,748	63,748	-	63,748	-
<b>Total Revenues</b>	<b>253,182</b>	<b>218,599</b>	<b>218,599</b>	<b>-</b>	<b>218,599</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	107,360	121,360	118,165	-	118,165	3,195
Fringe Benefits	52,354	49,804	42,710	-	42,710	7,094
Supplies and Materials	24,945	23,548	14,886	1,156	16,042	7,506
Equipment	20,000	20,000	157	-	157	19,843
Contractual Services	26,500	31,750	22,271	395	22,666	9,084
Other	14,325	333,625	326,824	-	326,824	6,801
<b>Total Expenditures</b>	<b>245,484</b>	<b>580,087</b>	<b>525,013</b>	<b>1,551</b>	<b>526,564</b>	<b>53,523</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,698	(361,488)	(306,414)	<b>\$ (1,551)</b>	<b>\$ (307,965)</b>	<b>\$ 53,523</b>
Fund Balance at Beginning of Year	1,149,718	1,149,718	1,149,718			
<b>Fund Balance at End of Year</b>	<b>\$ 1,157,416</b>	<b>\$ 788,230</b>	<b>\$ 843,304</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property Taxes	\$ 1,880,000	\$ 1,705,102	\$ 1,705,102	\$ -	\$ 1,705,102	\$ -
Licenses, Permits and Fees	600,000	707,386	767,795	-	767,795	60,409
Intergovernmental	324,443	429,495	429,495	-	429,495	-
Other	250	4,443	4,443	-	4,443	-
<b>Total Revenues</b>	<b><u>2,804,693</u></b>	<b><u>2,846,426</u></b>	<b><u>2,906,835</u></b>	<b><u>-</u></b>	<b><u>2,906,835</u></b>	<b><u>60,409</u></b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	995,000	995,000	868,834	-	868,834	126,166
Fringe Benefits	452,500	377,500	267,123	-	267,123	110,377
Supplies and Materials	18,354	33,300	7,628	15,119	22,747	10,553
Equipment	516,097	545,799	143,501	278,981	422,482	123,317
Contractual Services	438,000	468,000	369,244	44,827	414,071	53,929
Other	173,500	173,500	78,906	135	79,041	94,459
<b>Total Expenditures</b>	<b><u>2,593,451</u></b>	<b><u>2,593,099</u></b>	<b><u>1,735,236</u></b>	<b><u>339,062</u></b>	<b><u>2,074,298</u></b>	<b><u>518,801</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	211,242	253,327	1,171,599	<b><u>\$ (339,062)</u></b>	<b><u>\$ 832,537</u></b>	<b><u>\$ 579,210</u></b>
Fund Balance at Beginning of Year	<u>7,271,559</u>	<u>7,271,559</u>	<u>7,271,559</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 7,482,801</u></b>	<b><u>\$ 7,524,886</u></b>	<b><u>\$ 8,443,158</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 1,063,857	\$ 1,055,128	\$ 1,055,128	\$ -	\$ 1,055,128	\$ -
Intergovernmental	5,400,000	4,342,150	4,342,150	-	4,342,150	-
Other	72,000	14,430	14,430	-	14,430	-
<b>Total Revenues</b>	<b><u>6,535,857</u></b>	<b><u>5,411,708</u></b>	<b><u>5,411,708</u></b>	<b><u>-</u></b>	<b><u>5,411,708</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	2,453,786	2,453,786	2,153,288	-	2,153,288	300,498
Fringe Benefits	1,213,302	1,193,302	841,405	-	841,405	351,897
Supplies and Materials	77,470	77,470	7,349	-	7,349	70,121
Equipment	109,000	5,500	-	-	-	5,500
Contractual Services	1,207,006	1,373,797	1,095,397	253,479	1,348,876	24,921
Other	1,456,910	1,526,910	1,315,039	-	1,315,039	211,871
<b>Total Expenditures</b>	<b><u>6,517,474</u></b>	<b><u>6,630,765</u></b>	<b><u>5,412,478</u></b>	<b><u>253,479</u></b>	<b><u>5,665,957</u></b>	<b><u>964,808</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,383	(1,219,057)	(770)	<b><u>\$ (253,479)</u></b>	<b><u>\$ (254,249)</u></b>	<b><u>\$ 964,808</u></b>
Fund Balance at Beginning of Year	<u>1,749,789</u>	<u>1,749,789</u>	<u>1,749,789</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,768,172</u></b>	<b><u>\$ 530,732</u></b>	<b><u>\$ 1,749,019</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 30,431	\$ 30,431	\$ -	\$ 30,431	\$ -
Other	500	550	550	-	550	-
<b>Total Revenues</b>	<u>500</u>	<u>30,981</u>	<u>30,981</u>	<u>-</u>	<u>30,981</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	500	500	-	-	-	500
Other	-	20,287	20,287	-	20,287	-
<b>Total Expenditures</b>	<u>500</u>	<u>20,787</u>	<u>20,287</u>	<u>-</u>	<u>20,287</u>	<u>500</u>
Excess of Revenues Over Expenditures	-	10,194	10,694	<u>\$ -</u>	<u>\$ 10,694</u>	<u>\$ 500</u>
Fund Balance at Beginning of Year	3,254	3,254	3,254			
<b>Fund Balance at End of Year</b>	<u>\$ 3,254</u>	<u>\$ 13,448</u>	<u>\$ 13,948</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Special Assessments	\$ 41,711	\$ 37,578	\$ 37,578	\$ -	\$ 37,578	\$ -
<b>Total Revenues</b>	<u>41,711</u>	<u>37,578</u>	<u>37,578</u>	<u>-</u>	<u>37,578</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Works:						
Capital Outlay	18,293	17,693	17,693	-	17,693	-
Other	21,646	26,120	4,525	-	4,525	21,595
<b>Total Expenditures</b>	<u>39,939</u>	<u>43,813</u>	<u>22,218</u>	<u>-</u>	<u>22,218</u>	<u>21,595</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,772	(6,235)	15,360	<u>\$ -</u>	<u>\$ 15,360</u>	<u>\$ 21,595</u>
Fund Balance at Beginning of Year	208,564	208,564	208,564			
<b>Fund Balance at End of Year</b>	<u>\$ 210,336</u>	<u>\$ 202,329</u>	<u>\$ 223,924</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 172,073	\$ 266,039	\$ 266,039	\$ -	\$ 266,039	\$ -
<b>Total Revenues</b>	<b>172,073</b>	<b>266,039</b>	<b>266,039</b>	<b>-</b>	<b>266,039</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	-	4,549	2,294	-	2,294	2,255
Equipment	54,619	153,160	148,565	1,235	149,800	3,360
Contractual Services	-	11,939	6,200	1,539	7,739	4,200
Other	14,092	9,258	7,989	-	7,989	1,269
<b>Total Expenditures</b>	<b>68,711</b>	<b>178,906</b>	<b>165,048</b>	<b>2,774</b>	<b>167,822</b>	<b>11,084</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	103,362	87,133	100,991	(2,774)	98,217	11,084
<b>Other Financing (Uses)</b>						
Operating Transfers - Out	(117,981)	(117,981)	-	-	-	117,981
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(14,619)	(30,848)	100,991	<u>\$ (2,774)</u>	<u>\$ 98,217</u>	<u>\$ 129,065</u>
Fund Balance at Beginning of Year	148,369	148,369	148,369			
<b>Fund Balance at End of Year</b>	<b>\$ 133,750</b>	<b>\$ 117,521</b>	<b>\$ 249,360</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Excess (Deficiency) of Revenues 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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>18</u>	<u>18</u>	<u>18</u>			
<b>Fund Balance at End of Year</b>	<u><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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 70,000	\$ 10,830	\$ 10,830	\$ -	\$ 10,830	\$ -
<b>Total Revenues</b>	<b>70,000</b>	<b>10,830</b>	<b>10,830</b>	<b>-</b>	<b>10,830</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies	2,000	2,000	-	-	-	2,000
Contractual Services	35,000	40,000	-	-	-	40,000
Other	4,000	4,000	-	-	-	4,000
<b>Total Expenditures</b>	<b>41,000</b>	<b>46,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,000	(35,170)	10,830	<u>\$ -</u>	<u>\$ 10,830</u>	<u>\$ 46,000</u>
Fund Balance at Beginning of Year	71,716	71,716	71,716			
<b>Fund Balance at End of Year</b>	<b><u>\$ 100,716</u></b>	<b><u>\$ 36,546</u></b>	<b><u>\$ 82,546</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 40,000	\$ 39,120	\$ 39,120	\$ -	\$ 39,120	\$ -
Other	-	137	137	-	137	-
<b>Total Revenues</b>	<b>40,000</b>	<b>39,257</b>	<b>39,257</b>	<b>-</b>	<b>39,257</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	36,000	36,000	32,216	-	32,216	3,784
Fringe Benefits	21,360	21,360	10,658	-	10,658	10,702
Other	1,800	1,800	1,396	-	1,396	404
<b>Total Expenditures</b>	<b>59,160</b>	<b>59,160</b>	<b>44,270</b>	<b>-</b>	<b>44,270</b>	<b>14,890</b>
(Deficiency) of Revenues (Under) Expenditures	(19,160)	(19,903)	(5,013)	<u>\$ -</u>	<u>\$ (5,013)</u>	<u>\$ 14,890</u>
Fund Balance at Beginning of Year	42,950	42,950	42,950			
<b>Fund Balance at End of Year</b>	<b><u>\$ 23,790</u></b>	<b><u>\$ 23,047</u></b>	<b><u>\$ 37,937</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 65,000	\$ 72,530	\$ 72,530	\$ -	\$ 72,530	\$ -
Other	3,500	-	-	-	-	-
<b>Total Revenues</b>	<b>68,500</b>	<b>72,530</b>	<b>72,530</b>	<b>-</b>	<b>72,530</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Supplies and Materials	1,500	4,000	1,749	-	1,749	2,251
Contractual Services	1,900	1,027	-	1,027	1,027	-
Other	65,100	73,300	64,571	-	64,571	8,729
<b>Total Expenditures</b>	<b>68,500</b>	<b>78,327</b>	<b>66,320</b>	<b>1,027</b>	<b>67,347</b>	<b>10,980</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(5,797)	6,210	<u>\$ (1,027)</u>	<u>\$ 5,183</u>	<u>\$ 10,980</u>
Fund Balance at Beginning of Year	65,208	65,208	65,208			
<b>Fund Balance at End of Year</b>	<b>\$ 65,208</b>	<b>\$ 59,411</b>	<b>\$ 71,418</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Other	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	1	1	1			
<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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 16,500	\$ 11,595	\$ 12,010	\$ -	\$ 12,010	\$ 415
<b>Total Revenues</b>	<b>16,500</b>	<b>11,595</b>	<b>12,010</b>	<b>-</b>	<b>12,010</b>	<b>415</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	10,000	10,000	2,325	-	2,325	7,675
Equipment	5,000	5,000	-	-	-	5,000
Contractual Services	5,000	5,000	-	-	-	5,000
Other	9,000	9,000	-	-	-	9,000
<b>Total Expenditures</b>	<b>29,000</b>	<b>29,000</b>	<b>2,325</b>	<b>-</b>	<b>2,325</b>	<b>26,675</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,500)	(17,405)	9,685	<u>\$ -</u>	<u>\$ 9,685</u>	<u>\$ 27,090</u>
Fund Balance at Beginning of Year	86,772	86,772	86,772			
<b>Fund Balance at End of Year</b>	<b><u>\$ 74,272</u></b>	<b><u>\$ 69,367</u></b>	<b><u>\$ 96,457</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Contractual Services	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<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)  
**LCBDD-Medicaid**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Other	\$ -	\$ 6,696	\$ 6,696	\$ -	\$ 6,696	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>6,696</u>	<u>6,696</u>	<u>-</u>	<u>6,696</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	1,697,000	1,757,000	1,739,623	-	1,739,623	17,377
Fringe Benefits	813,000	801,300	763,691	-	763,691	37,609
Supplies and Materials	9,000	9,000	3,417	-	3,417	5,583
Equipment	28,000	28,000	4,496	-	4,496	23,504
Contractual Services	118,000	370,000	117,522	83,224	200,746	169,254
Other	39,000	41,000	29,891	-	29,891	11,109
<b>Total Expenditures</b>	<u>2,704,000</u>	<u>3,006,300</u>	<u>2,658,640</u>	<u>83,224</u>	<u>2,741,864</u>	<u>264,436</u>
(Deficiency) of Revenues (Under) Expenditures	(2,704,000)	(2,999,604)	(2,651,944)	(83,224)	(2,735,168)	264,436
<b>Other Financing Sources</b>						
Operating Transfers - In	2,750,000	2,750,000	2,750,000	-	2,750,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	46,000	(249,604)	98,056	<u>\$ (83,224)</u>	<u>\$ 14,832</u>	<u>\$ 264,436</u>
Fund Balance at Beginning of Year	3,000,560	3,000,560	3,000,560			
<b>Fund Balance at End of Year</b>	<u>\$ 3,046,560</u>	<u>\$ 2,750,956</u>	<u>\$ 3,098,616</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 160,630	\$ 120,570	\$ 120,570	\$ -	\$ 120,570	\$ -
Other	-	397	397	-	397	-
<b>Total Revenues</b>	<b>160,630</b>	<b>120,967</b>	<b>120,967</b>	<b>-</b>	<b>120,967</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	114,545	119,045	106,752	-	106,752	12,293
Fringe Benefits	46,085	46,635	42,132	-	42,132	4,503
<b>Total Expenditures</b>	<b>160,630</b>	<b>165,680</b>	<b>148,884</b>	<b>-</b>	<b>148,884</b>	<b>16,796</b>
(Deficiency) of Revenues						
(Under) Expenditures	-	(44,713)	(27,917)	-	(27,917)	16,796
<b>Other Financing Sources</b>						
Operating Transfers - In	-	50,252	50,252	-	50,252	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	5,539	22,335	<u>\$ -</u>	<u>\$ 22,335</u>	<u>\$ 16,796</u>
Fund Balance at Beginning of Year	51,279	51,279	51,279			
<b>Fund Balance at End of Year</b>	<b>\$ 51,279</b>	<b>\$ 56,818</b>	<b>\$ 73,614</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enforcement and Education**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Fines and Forfeitures	\$ 2,300	\$ 177	\$ 177	\$ -	\$ 177	\$ -
<b>Total Revenues</b>	<u>2,300</u>	<u>177</u>	<u>177</u>	<u>-</u>	<u>177</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Equipment	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	2,300	177	177	<u>\$ -</u>	<u>\$ 177</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>22,865</u>	<u>22,865</u>	<u>22,865</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 25,165</u>	<u>\$ 23,042</u>	<u>\$ 23,042</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Other	\$ 10,008	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>10,008</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Human Services:						
Fringe Benefits	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	10,008	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	15,600	15,600	15,600			
<b>Fund Balance at End of Year</b>	<u>\$ 25,608</u>	<u>\$ 15,600</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, 2010

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 3,410	\$ 3,410	\$ -	\$ 3,410	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>3,410</u>	<u>3,410</u>	<u>-</u>	<u>3,410</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Equipment	-	3,410	3,410	-	3,410	-
<b>Total Expenditures</b>	<u>-</u>	<u>3,410</u>	<u>3,410</u>	<u>-</u>	<u>3,410</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>2,798</u>	<u>2,798</u>	<u>2,798</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 2,798</u>	<u>\$ 2,798</u>	<u>\$ 2,798</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**LCBDD-Capital**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Capital Outlay	-	200,000	198,027	-	198,027	1,973
<b>Total Expenditures</b>	<u>-</u>	<u>200,000</u>	<u>198,027</u>	<u>-</u>	<u>198,027</u>	<u>1,973</u>
(Deficiency) of Revenues						
(Under) Expenditures	-	(200,000)	(198,027)	<u>\$ -</u>	<u>\$ (198,027)</u>	<u>\$ 1,973</u>
Fund Balance at Beginning of Year	482,445	482,445	482,445			
<b>Fund Balance at End of Year</b>	<u>\$ 482,445</u>	<u>\$ 282,445</u>	<u>\$ 284,418</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 3,879,511	\$ 4,480,703	\$ 4,480,703	\$ -	\$ 4,480,703	\$ -
Charges for Services	-	357,275	357,275	-	357,275	-
Other	-	28,183	28,183	-	28,183	-
<b>Total Revenues</b>	<b><u>3,879,511</u></b>	<b><u>4,866,161</u></b>	<b><u>4,866,161</u></b>	<b><u>-</u></b>	<b><u>4,866,161</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	420,000	592,505	592,505	-	592,505	-
Fringe Benefits	101,890	144,041	130,608	-	130,608	13,433
Supplies and Materials	6,500	13,800	8,733	925	9,658	4,142
Equipment	25,779	25,950	7,732	-	7,732	18,218
Contractual Services	3,333,093	3,728,236	3,687,525	-	3,687,525	40,711
Other	64,500	24,045	16,607	-	16,607	7,438
<b>Total Expenditures</b>	<b><u>3,951,762</u></b>	<b><u>4,528,577</u></b>	<b><u>4,443,710</u></b>	<b><u>925</u></b>	<b><u>4,444,635</u></b>	<b><u>83,942</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(72,251)	337,584	422,451	<b><u>\$ (925)</u></b>	<b><u>\$ 421,526</u></b>	<b><u>\$ 83,942</u></b>
Fund Balance at Beginning of Year	<u>279,856</u>	<u>279,856</u>	<u>279,856</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 207,605</u></b>	<b><u>\$ 617,440</u></b>	<b><u>\$ 702,307</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 79,900	\$ 73,148	\$ 73,148	\$ -	\$ 73,148	\$ -
<b>Total Revenues</b>	<b>79,900</b>	<b>73,148</b>	<b>73,148</b>	<b>-</b>	<b>73,148</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries & Wages	23,000	-	-	-	-	-
Fringe Benefits	4,500	600	581	-	581	19
Supplies and Materials	1,500	3,000	1,554	-	1,554	1,446
Contractual Services	46,178	72,800	54,562	15,061	69,623	3,177
Other	-	100	67	-	67	33
<b>Total Expenditures</b>	<b>75,178</b>	<b>76,500</b>	<b>56,764</b>	<b>15,061</b>	<b>71,825</b>	<b>4,675</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,722	(3,352)	16,384	<u>\$ (15,061)</u>	<u>\$ 1,323</u>	<u>\$ 4,675</u>
Fund Balance at Beginning of Year	18,535	18,535	18,535			
<b>Fund Balance at End of Year</b>	<b><u>\$ 23,257</u></b>	<b><u>\$ 15,183</u></b>	<b><u>\$ 34,919</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 1,500	\$ 754	\$ 754	\$ -	\$ 754	\$ -
<b>Total Revenues</b>	<b>1,500</b>	<b>754</b>	<b>754</b>	<b>-</b>	<b>754</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Contractual Services	1,000	1,000	-	-	-	1,000
Other	1,000	1,000	-	-	-	1,000
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(1,246)	754	<u>\$ -</u>	<u>\$ 754</u>	<u>\$ 2,000</u>
Fund Balance at Beginning of Year	4,113	4,113	4,113			
<b>Fund Balance at End of Year</b>	<b><u>\$ 3,613</u></b>	<b><u>\$ 2,867</u></b>	<b><u>\$ 4,867</u></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, 2010

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Prosecutors Adult Diversion Program**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 4,000	\$ 4,750	\$ 4,750	\$ -	\$ 4,750	\$ -
<b>Total Revenues</b>	<b>4,000</b>	<b>4,750</b>	<b>4,750</b>	<b>-</b>	<b>4,750</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	19,050	9,000	-	9,000	10,050
Fringe Benefits	-	3,026	1,391	-	1,391	1,635
Supplies and Materials	500	-	-	-	-	-
Contractual Services	650	-	-	-	-	-
Other	1,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,150</b>	<b>22,076</b>	<b>10,391</b>	<b>-</b>	<b>10,391</b>	<b>11,685</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,850	(17,326)	(5,641)	-	(5,641)	11,685
<b>Other Financing (Uses)</b>						
Operating Transfers - Out	(6,000)	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(4,150)	(17,326)	(5,641)	<u>\$ -</u>	<u>\$ (5,641)</u>	<u>\$ 11,685</u>
Fund Balance at Beginning of Year	18,150	18,150	18,150			
<b>Fund Balance at End of Year</b>	<b><u>\$ 14,000</u></b>	<b><u>\$ 824</u></b>	<b><u>\$ 12,509</u></b>			

**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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 56,754	\$ 56,754	\$ -	\$ 56,754	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>56,754</u>	<u>56,754</u>	<u>-</u>	<u>56,754</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Equipment	-	75,722	75,587	-	75,587	135
Other	-	100	64	-	64	36
<b>Total Expenditures</b>	<u>-</u>	<u>75,822</u>	<u>75,651</u>	<u>-</u>	<u>75,651</u>	<u>171</u>
(Deficiency) of Revenues (Under) Expenditures	-	(19,068)	(18,897)	<u>\$ -</u>	<u>\$ (18,897)</u>	<u>\$ 171</u>
Fund Balance at Beginning of Year	19,321	19,321	19,321			
<b>Fund Balance at End of Year</b>	<u>\$ 19,321</u>	<u>\$ 253</u>	<u>\$ 424</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 800,000	\$ 617,154	\$ 617,154	\$ -	\$ 617,154	\$ -
Other	300	5,180	5,180	-	5,180	-
<b>Total Revenues</b>	<b>800,300</b>	<b>622,334</b>	<b>622,334</b>	<b>-</b>	<b>622,334</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	1,350,000	1,350,000	767,925	-	767,925	582,075
Fringe Benefits	510,300	510,300	295,413	-	295,413	214,887
Supplies and Materials	23,000	23,000	9,421	-	9,421	13,579
Equipment	9,000	9,000	1,308	-	1,308	7,692
Contractual Services	186,500	262,500	161,812	-	161,812	100,688
Other	43,000	79,000	53,006	-	53,006	25,994
<b>Total Expenditures</b>	<b>2,121,800</b>	<b>2,233,800</b>	<b>1,288,885</b>	<b>-</b>	<b>1,288,885</b>	<b>944,915</b>
(Deficiency) of Revenues (Under) Expenditures	(1,321,500)	(1,611,466)	(666,551)	<u>\$ -</u>	<u>\$ (666,551)</u>	<u>\$ 944,915</u>
Fund Balance at Beginning of Year	2,407,210	2,407,210	2,407,210			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,085,710</u></b>	<b><u>\$ 795,744</u></b>	<b><u>\$ 1,740,659</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Works:						
Contractual Services	16,000	10,720	-	-	-	10,720
<b>Total Expenditures</b>	<u>16,000</u>	<u>10,720</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,720</u>
(Deficiency) of Revenues (Under) Expenditures	-	(10,720)	-	-	-	10,720
<b>Other Financing (Uses)</b>						
Advances - Out	-	(5,280)	(5,280)	-	(5,280)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(16,000)	(5,280)	<u>\$ -</u>	<u>\$ (5,280)</u>	<u>\$ 10,720</u>
Fund Balance at Beginning of Year	27,888	27,888	27,888			
<b>Fund Balance at End of Year</b>	<u>\$ 27,888</u>	<u>\$ 11,888</u>	<u>\$ 22,608</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 280,000	\$ 595,536	\$ 595,536	\$ -	\$ 595,536	\$ -
Other	-	697	697	-	697	-
<b>Total Revenues</b>	<b>280,000</b>	<b>596,233</b>	<b>596,233</b>	<b>-</b>	<b>596,233</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	350,000	500,000	448,282	-	448,282	51,718
Fringe Benefits	171,770	233,870	105,537	-	105,537	128,333
Supplies and Materials	-	5,000	-	-	-	5,000
Equipment	-	50,000	-	-	-	50,000
Contractual Services	-	10,000	-	-	-	10,000
Other	-	25,000	602	-	602	24,398
<b>Total Expenditures</b>	<b>521,770</b>	<b>823,870</b>	<b>554,421</b>	<b>-</b>	<b>554,421</b>	<b>269,449</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(241,770)	(227,637)	41,812	<u>\$ -</u>	<u>\$ 41,812</u>	<u>\$ 269,449</u>
Fund Balance at Beginning of Year	497,563	497,563	497,563			
<b>Fund Balance at End of Year</b>	<b>\$ 255,793</b>	<b>\$ 269,926</b>	<b>\$ 539,375</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 830,800	\$ 667,531	\$ 667,531	\$ -	\$ 667,531	\$ -
<b>Total Revenues</b>	<b>830,800</b>	<b>667,531</b>	<b>667,531</b>	<b>-</b>	<b>667,531</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Health:						
Supplies and Materials	516,479	420,698	306,189	71,078	377,267	43,431
Contractual Services	492,724	484,713	346,188	57,101	403,289	81,424
<b>Total Expenditures</b>	<b>1,009,203</b>	<b>905,411</b>	<b>652,377</b>	<b>128,179</b>	<b>780,556</b>	<b>124,855</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(178,403)	(237,880)	15,154	<b>\$ (128,179)</b>	<b>\$ (113,025)</b>	<b>\$ 124,855</b>
Fund Balance at Beginning of Year	499,892	499,892	499,892			
<b>Fund Balance at End of Year</b>	<b>\$ 321,489</b>	<b>\$ 262,012</b>	<b>\$ 515,046</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 245,000	\$ 245,000	\$ -	\$ 245,000	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>245,000</u>	<u>245,000</u>	<u>-</u>	<u>245,000</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Equipment	-	242	242	-	242	-
<b>Total Expenditures</b>	<u>-</u>	<u>242</u>	<u>242</u>	<u>-</u>	<u>242</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	244,758	244,758	<u>\$ -</u>	<u>\$ 244,758</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	242	242	242			
<b>Fund Balance at End of Year</b>	<u>\$ 242</u>	<u>\$ 245,000</u>	<u>\$ 245,000</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 34,500	\$ 17,565	\$ 17,565	\$ -	\$ 17,565	\$ -
<b>Total Revenues</b>	<b>34,500</b>	<b>17,565</b>	<b>17,565</b>	<b>-</b>	<b>17,565</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Health:						
Supplies and Materials	-	3,808	8	-	8	3,800
Contractual Services	-	875	359	-	359	516
Fees	-	-	-	-	-	-
Other	34,500	39,000	627	-	627	38,373
<b>Total Expenditures</b>	<b>34,500</b>	<b>43,683</b>	<b>994</b>	<b>-</b>	<b>994</b>	<b>42,689</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(26,118)	16,571	<u>\$ -</u>	<u>\$ 16,571</u>	<u>\$ 42,689</u>
Fund Balance at Beginning of Year	80,590	80,590	80,590			
<b>Fund Balance at End of Year</b>	<b><u>\$ 80,590</u></b>	<b><u>\$ 54,472</u></b>	<b><u>\$ 97,161</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 70,000	\$ 83,652	\$ 83,652	\$ -	\$ 83,652	\$ -
<b>Total Revenues</b>	<u>70,000</u>	<u>83,652</u>	<u>83,652</u>	<u>-</u>	<u>83,652</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Other	81,147	137,965	108,837	18,832	127,669	10,296
<b>Total Expenditures</b>	<u>81,147</u>	<u>137,965</u>	<u>108,837</u>	<u>18,832</u>	<u>127,669</u>	<u>10,296</u>
(Deficiency) of Revenues (Under) Expenditures	(11,147)	(54,313)	(25,185)	<u>\$ (18,832)</u>	<u>\$ (44,017)</u>	<u>\$ 10,296</u>
Fund Balance at Beginning of Year	74,973	74,973	74,973			
<b>Fund Balance at End of Year</b>	<u>\$ 63,826</u>	<u>\$ 20,660</u>	<u>\$ 49,788</u>			

**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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	\$ 1,400	\$ -
<b>Total Revenues</b>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	500	-	-	-	-	-
Other	900	1,400	1,400	-	1,400	-
<b>Total Expenditures</b>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	24	24	24			
<b>Fund Balance at End of Year</b>	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 24</u>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*SERC Grant*  
 For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 43,734	\$ 43,734	\$ -	\$ 43,734	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>43,734</u>	<u>43,734</u>	<u>-</u>	<u>43,734</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 Over Expenditures	-	43,734	43,734	<u>\$ -</u>	<u>\$ 43,734</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>54,380</u>	<u>54,380</u>	<u>54,380</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 54,380</u>	<u>\$ 98,114</u>	<u>\$ 98,114</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 797,500	\$ 614,625	\$ 614,625	\$ -	\$ 614,625	\$ -
Other	-	570	570	-	570	-
<b>Total Revenues</b>	<b>797,500</b>	<b>615,195</b>	<b>615,195</b>	<b>-</b>	<b>615,195</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	200,000	200,000	190,206	-	190,206	9,794
Fringe Benefits	79,948	79,948	58,605	-	58,605	21,343
Supplies and Materials	12,000	15,750	6,576	-	6,576	9,174
Equipment	18,000	18,000	130	-	130	17,870
Contractual Services	3,000	3,000	-	-	-	3,000
Other	9,500	209,750	201,817	-	201,817	7,933
<b>Total Expenditures</b>	<b>322,448</b>	<b>526,448</b>	<b>457,334</b>	<b>-</b>	<b>457,334</b>	<b>69,114</b>
Excess of Revenues Over Expenditures	475,052	88,747	157,861	<u>\$ -</u>	<u>\$ 157,861</u>	<u>\$ 69,114</u>
Fund Balance at Beginning of Year	567,498	567,498	567,498			
<b>Fund Balance at End of Year</b>	<b>\$ 1,042,550</b>	<b>\$ 656,245</b>	<b>\$ 725,359</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Criminal Justice Fund**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Sales Tax	\$ 7,000,000	\$ 6,794,010	\$ 6,794,010	\$ -	\$ 6,794,010	\$ -
<b>Total Revenues</b>	<u>7,000,000</u>	<u>6,794,010</u>	<u>6,794,010</u>	<u>-</u>	<u>6,794,010</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	5,813,885	6,024,185	6,009,161	-	6,009,161	15,024
Fringe Benefits	995,115	884,815	879,300	-	879,300	5,515
<b>Total Expenditures</b>	<u>6,809,000</u>	<u>6,909,000</u>	<u>6,888,461</u>	<u>-</u>	<u>6,888,461</u>	<u>20,539</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	191,000	(114,990)	(94,451)	<u>\$ -</u>	<u>\$ (94,451)</u>	<u>\$ 20,539</u>
Fund Balance at Beginning of Year	6,992,699	6,992,699	6,992,699			
<b>Fund Balance at End of Year</b>	<u>\$ 7,183,699</u>	<u>\$ 6,877,709</u>	<u>\$ 6,898,248</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Neighborhood Stabilization*  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 519,702	\$ 519,702	\$ -	\$ 519,702	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>519,702</u>	<u>519,702</u>	<u>-</u>	<u>519,702</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Contractual Services	-	50,000	18,802	6,948	25,750	24,250
Other	-	485,383	484,405	-	484,405	978
<b>Total Expenditures</b>	<u>-</u>	<u>535,383</u>	<u>503,207</u>	<u>6,948</u>	<u>510,155</u>	<u>25,228</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(15,681)	16,495	<u>\$ (6,948)</u>	<u>\$ 9,547</u>	<u>\$ 25,228</u>
Fund Balance at Beginning of Year	100,000	100,000	100,000			
<b>Fund Balance at End of Year</b>	<u>\$ 100,000</u>	<u>\$ 84,319</u>	<u>\$ 116,495</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Law Library Resources Fund**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ -	\$ 8,700	\$ 8,700	\$ -	\$ 8,700	\$ -
Fines and Forfeitures	230,000	405,902	405,902	-	405,902	-
Other	70,000	395,880	395,880	-	395,880	-
<b>Total Revenues</b>	<b>300,000</b>	<b>810,482</b>	<b>810,482</b>	<b>-</b>	<b>810,482</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	101,325	101,325	101,317	-	101,317	8
Fringe Benefits	51,820	44,470	34,938	-	34,938	9,532
Supplies and Materials	12,500	489,200	446,448	16,342	462,790	26,410
Equipment	10,000	2,000	678	-	678	1,322
Contractual Services	17,500	11,400	9,624	-	9,624	1,776
Other	1,500	3,500	755	-	755	2,745
<b>Total Expenditures</b>	<b>194,645</b>	<b>651,895</b>	<b>593,760</b>	<b>16,342</b>	<b>610,102</b>	<b>41,793</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	105,355	158,587	216,722	<u>\$ (16,342)</u>	<u>\$ 200,380</u>	<u>\$ 41,793</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<b><u>\$ 105,355</u></b>	<b><u>\$ 158,587</u></b>	<b><u>\$ 216,722</u></b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Storm Water Management**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 4,954	\$ 4,954	\$ -	\$ 4,954	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>4,954</u>	<u>4,954</u>	<u>-</u>	<u>4,954</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Contractual Services	-	14,325	14,325	-	14,325	-
<b>Total Expenditures</b>	<u>-</u>	<u>14,325</u>	<u>14,325</u>	<u>-</u>	<u>14,325</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(9,371)	(9,371)	<u>\$ -</u>	<u>\$ (9,371)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	9,372	9,372	9,372			
<b>Fund Balance at End of Year</b>	<u>\$ 9,372</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)  
*Home Septic Treatment Systems*  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 50,719	\$ 50,719	\$ -	\$ 50,719	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>50,719</u>	<u>50,719</u>	<u>-</u>	<u>50,719</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Other	-	88,984	67,625	-	67,625	21,359
<b>Total Expenditures</b>	<u>-</u>	<u>88,984</u>	<u>67,625</u>	<u>-</u>	<u>67,625</u>	<u>21,359</u>
(Deficiency) of Revenues						
(Under) Expenditures	-	(38,265)	(16,906)	-	(16,906)	21,359
Fund Balance at Beginning of Year	40,000	40,000	40,000			
<b>Fund Balance at End of Year</b>	<u>\$ 40,000</u>	<u>\$ 1,735</u>	<u>\$ 23,094</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Probate Court Dispute Resolution Fund**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 28,500	\$ 31,930	\$ 31,930	\$ -	\$ 31,930	\$ -
<b>Total Revenues</b>	<b>28,500</b>	<b>31,930</b>	<b>31,930</b>	<b>-</b>	<b>31,930</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Other	-	16,044	16,044	-	16,044	-
<b>Total Expenditures</b>	<b>-</b>	<b>16,044</b>	<b>16,044</b>	<b>-</b>	<b>16,044</b>	<b>-</b>
Excess of Revenues Over Expenditures	28,500	15,886	15,886	<u>\$ -</u>	<u>\$ 15,886</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<b><u>\$ 28,500</u></b>	<b><u>\$ 15,886</u></b>	<b><u>\$ 15,886</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Tax Increment Financing Fund**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 7,500	\$ 7,627	\$ 7,627	\$ -	\$ 7,627	\$ -
<b>Total Revenues</b>	<u>7,500</u>	<u>7,627</u>	<u>7,627</u>	<u>-</u>	<u>7,627</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Economic Development:						
Other	7,500	7,500	7,020	-	7,020	480
<b>Total Expenditures</b>	<u>7,500</u>	<u>7,500</u>	<u>7,020</u>	<u>-</u>	<u>7,020</u>	<u>480</u>
Excess of Revenues Over Expenditures	-	127	607	<u>\$ -</u>	<u>\$ 607</u>	<u>\$ 480</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ 127</u>	<u>\$ 607</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Debt Service Fund**  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property Taxes	\$ 2,217,361	\$ 2,006,528	\$ 2,006,528	\$ -	\$ 2,006,528	\$ -
Intergovernmental	1,404,000	1,196,275	1,196,275	-	1,196,275	-
Special Assessments	272,000	421,879	423,164	-	423,164	1,285
Other	5,000	45,868	45,868	-	45,868	-
<b>Total Revenues</b>	<b><u>3,898,361</u></b>	<b><u>3,670,550</u></b>	<b><u>3,671,835</u></b>	<b><u>-</u></b>	<b><u>3,671,835</u></b>	<b><u>1,285</u></b>
<b>Expenditures</b>						
General Obligation Bond Principal Retirement	1,915,000	2,380,000	2,330,000	-	2,330,000	50,000
General Obligation Interest	1,180,000	1,601,879	1,400,479	-	1,400,479	201,400
Special Assessment Principal Retirement	226,000	226,000	225,864	-	225,864	136
Special Assessment Interest	175,000	175,000	174,782	-	174,782	218
Fiscal Charges	129,200	376,905	301,139	-	301,139	75,766
<b>Total Expenditures</b>	<b><u>3,625,200</u></b>	<b><u>4,759,784</u></b>	<b><u>4,432,264</u></b>	<b><u>-</u></b>	<b><u>4,432,264</u></b>	<b><u>327,520</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	273,161	(1,089,234)	(760,429)	-	(760,429)	328,805
<b>Other Financing Sources (Uses)</b>						
Note Proceeds	-	489,785	489,785	-	489,785	-
Bond Proceeds	-	1,050,000	1,050,000	-	1,050,000	-
Proceeds of Refunding Bonds	-	13,730,000	13,730,000	-	13,730,000	-
Payment to Refunded Bond Escrow Agent	-	(13,418,286)	(13,418,286)	-	(13,418,286)	-
Discount on Refunding Bonds	-	(81,519)	(81,519)	-	(81,519)	-
Advance - In	200,000	-	-	-	-	-
Advance - Out	-	(972,819)	(972,819)	-	(972,819)	-
Transfer - In	-	79,721	79,721	-	79,721	-
<b>Total Other Financing Sources</b>	<b><u>200,000</u></b>	<b><u>876,882</u></b>	<b><u>876,882</u></b>	<b><u>-</u></b>	<b><u>876,882</u></b>	<b><u>-</u></b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	473,161	(212,352)	116,453	<b><u>\$ -</u></b>	<b><u>\$ 116,453</u></b>	<b><u>\$ 328,805</u></b>
Fund Balance at Beginning of Year	133,547	133,547	133,547			
<b>Fund Balance at End of Year</b>	<b><u>\$ 606,708</u></b>	<b><u>\$ (78,805)</u></b>	<b><u>\$ 250,000</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Other	\$ -	\$ 7,275	\$ 7,275	\$ -	\$ 7,275	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>7,275</u>	<u>7,275</u>	<u>-</u>	<u>7,275</u>	<u>-</u>
<b>Expenditures</b>						
Capital Outlay:						
Supplies & Materials	-	4,173	-	-	-	4,173
Equipment	-	94,400	41,228	-	41,228	53,172
Contractual Services	-	9,500	8,103	-	8,103	1,397
Jail Facility Construction	-	24,402	23,973	-	23,973	429
Other	-	7,275	-	-	-	7,275
<b>Total Expenditures</b>	<u>-</u>	<u>139,750</u>	<u>73,304</u>	<u>-</u>	<u>73,304</u>	<u>66,446</u>
(Deficiency) of Revenues (Under) Expenditures	-	(132,475)	(66,029)	<u>\$ -</u>	<u>\$ (66,029)</u>	<u>\$ 66,446</u>
Fund Balance at Beginning of Year	<u>324,692</u>	<u>324,692</u>	<u>324,692</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 324,692</u>	<u>\$ 192,217</u>	<u>\$ 258,663</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 3,228,259	\$ 8,907,339	\$ 8,907,339	\$ -	\$ 8,907,339	\$ -
Other	-	1,303	1,303	-	1,303	-
<b>Total Revenues</b>	<b>3,228,259</b>	<b>8,908,642</b>	<b>8,908,642</b>	<b>-</b>	<b>8,908,642</b>	<b>-</b>
<b>Expenditures</b>						
Capital Outlay:						
Justice Center	30,672	30,672	-	30,672	30,672	-
Transportation Hub	631,619	3,619,818	2,886,732	694,234	3,580,966	38,852
Energy Conservation Project Issue II	-	144,660	17,821	-	17,821	126,839
ODOT Federal Awards	1,316,259	1,766,785	1,766,785	-	1,766,785	-
Highway Planning/Construction	1,912,000	4,818,481	4,818,481	-	4,818,481	-
Sewers Other Exp	140,079	1,674,772	932,271	557,313	1,489,584	185,188
Principal Retirement	-	510,289	510,289	-	510,289	-
	-	2,915,000	2,915,000	-	2,915,000	-
<b>Total Expenditures</b>	<b>4,030,629</b>	<b>15,480,477</b>	<b>13,847,379</b>	<b>1,282,219</b>	<b>15,129,598</b>	<b>350,879</b>
(Deficiency) of Revenues (Under) Expenditures	(802,370)	(6,571,835)	(4,938,737)	(1,282,219)	(6,220,956)	350,879
<b>Other Financing Sources (Uses)</b>						
Note Proceeds	-	4,605,215	4,605,215	-	4,605,215	-
Advances - In	-	200,000	200,000	-	200,000	-
Advances - Out	-	(345,521)	(345,521)	-	(345,521)	-
Transfers - Out	-	(79,721)	(79,721)	-	(79,721)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>4,379,973</b>	<b>4,379,973</b>	<b>-</b>	<b>4,379,973</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(802,370)	(2,191,862)	(558,764)	<b>\$ (1,282,219)</b>	<b>\$ (1,840,983)</b>	<b>\$ 350,879</b>
Fund Balance at Beginning of Year	2,233,617	2,233,617	2,233,617			
<b>Fund Balance at End of Year</b>	<b>\$ 1,431,247</b>	<b>\$ 41,755</b>	<b>\$ 1,674,853</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive ( Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 62,800	\$ 180,014	\$ 180,014	\$ -	\$ 180,014	\$ -
Other	10,000	4,670	4,670	-	4,670	-
<b>Total Revenues</b>	<b>72,800</b>	<b>184,684</b>	<b>184,684</b>	<b>-</b>	<b>184,684</b>	<b>-</b>
<b>Expenses</b>						
Current:						
Contractual Services	68,618	189,162	159,796	19,654	179,450	9,712
Supplies and Materials	4,013	22,751	19,635	-	19,635	3,116
Equipment	3,888	5,500	5,052	-	5,052	448
Capital Outlay	-	19,700	-	19,700	19,700	-
Other	500	11,572	10,559	-	10,559	1,013
<b>Total Expenses</b>	<b>77,019</b>	<b>248,685</b>	<b>195,042</b>	<b>39,354</b>	<b>234,396</b>	<b>14,289</b>
(Deficiency) of Revenues (Under) Expenses	(4,219)	(64,001)	(10,358)	(39,354)	(49,712)	14,289
<b>Other Financing Sources (Uses)</b>						
Transfers - In	100,000	50,000	50,000	-	50,000	-
Advance - Out	-	(200,000)	(200,000)	-	(200,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>100,000</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>-</b>	<b>(150,000)</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing (Uses)	95,781	(214,001)	(160,358)	<b>\$ (39,354)</b>	<b>\$ (199,712)</b>	<b>\$ 14,289</b>
Fund Balance at Beginning of Year	297,474	297,474	297,474			
<b>Fund Balance at End of Year</b>	<b>\$ 393,255</b>	<b>\$ 83,473</b>	<b>\$ 137,116</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 1,155,500	\$ 1,177,005	\$ 1,181,498	\$ -	\$ 1,181,498	\$ 4,493
Intergovernmental	-	422,379	1,151,273	-	1,151,273	728,894
Other	-	530,247	627,922	-	627,922	97,675
<b>Total Revenues</b>	<b><u>1,155,500</u></b>	<b><u>2,129,631</u></b>	<b><u>2,960,693</u></b>	<b><u>-</u></b>	<b><u>2,960,693</u></b>	<b><u>831,062</u></b>
<b>Expenses</b>						
Current:						
Personal Services	400,000	400,000	323,547	-	323,547	76,453
Fringe Benefits	140,050	140,050	100,799	-	100,799	39,251
Contractual Services	286,931	916,811	825,835	18,763	844,598	72,213
Supplies and Materials	44,000	48,000	32,902	-	32,902	15,098
Equipment	30,000	26,000	15,723	5,819	21,542	4,458
Capital Outlay	-	14,695	743,589	-	743,589	(728,894)
OWDA Loan Principal Retirement	150,000	149,801	149,801	-	149,801	-
OWDA Loan Interest	31,000	31,027	31,027	-	31,027	-
OPWC Loan Principal Retirement	-	9,223	9,223	-	9,223	-
Gen Obligation Principal Retirement	-	3,500,000	3,500,000	-	3,500,000	-
Gen Obligation Interest	-	355,231	355,231	-	355,231	-
Fiscal Charges	-	11,527	11,527	-	11,527	-
Other	86,500	84,299	51,573	-	51,573	32,726
<b>Total Expenses</b>	<b><u>1,168,481</u></b>	<b><u>5,686,664</u></b>	<b><u>6,150,777</u></b>	<b><u>24,582</u></b>	<b><u>6,175,359</u></b>	<b><u>(488,695)</u></b>
(Deficiency) of Revenues (Under) Expenses	(12,981)	(3,557,033)	(3,190,084)	(24,582)	(3,214,666)	342,367
<b>Other Financing Sources</b>						
Note Proceeds	-	3,280,000	3,280,000	-	3,280,000	-
Advances - In	-	200,000	200,000	-	200,000	-
<b>Total Other Financing Sources</b>	<b><u>-</u></b>	<b><u>3,480,000</u></b>	<b><u>3,480,000</u></b>	<b><u>-</u></b>	<b><u>3,480,000</u></b>	<b><u>-</u></b>
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	(12,981)	(77,033)	289,916	<b><u>\$ (24,582)</u></b>	<b><u>\$ 265,334</u></b>	<b><u>\$ 342,367</u></b>
Fund Balance at Beginning of Year	<u>1,165,776</u>	<u>1,165,776</u>	<u>1,165,776</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,152,795</u></b>	<b><u>\$ 1,088,743</u></b>	<b><u>\$ 1,455,692</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive ( Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 626,000	\$ 195,533	\$ 195,880	\$ -	\$ 195,880	\$ 347
Intergovernmental	3,038,899	1,800,666	1,800,666	-	1,800,666	-
Other	5,000	17,024	17,024	-	17,024	-
<b>Total Revenues</b>	<b><u>3,669,899</u></b>	<b><u>2,013,223</u></b>	<b><u>2,013,570</u></b>	<b><u>-</u></b>	<b><u>2,013,570</u></b>	<b><u>347</u></b>
<b>Expenses</b>						
Current:						
Personal Services	166,000	44,672	44,672	-	44,672	-
Fringe Benefits	71,668	36,399	36,399	-	36,399	-
Contractual Services	2,645,210	1,800,364	1,783,345	-	1,783,345	17,019
Supplies and Materials	18,351	1,717	1,717	-	1,717	-
Equipment	1,900	403,081	403,081	-	403,081	-
Capital Outlay	21,535	170,401	170,401	-	170,401	-
Other	70,200	11,322	11,322	-	11,322	-
<b>Total Expenses</b>	<b><u>2,994,864</u></b>	<b><u>2,467,956</u></b>	<b><u>2,450,937</u></b>	<b><u>-</u></b>	<b><u>2,450,937</u></b>	<b><u>17,019</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenses	675,035	(454,733)	(437,367)	-	(437,367)	17,366
<b>Other Financing Sources</b>						
Transfers - In	500,000	100,000	100,000	-	100,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	1,175,035	(354,733)	(337,367)	<u>\$ -</u>	<u>\$ (337,367)</u>	<u>\$ 17,366</u>
Fund Balance at Beginning of Year	386,098	386,098	386,098			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,561,133</u></b>	<b><u>\$ 31,365</u></b>	<b><u>\$ 48,731</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 22,200,000	\$ 16,632,860	\$ 16,632,860	\$ -	\$ 16,632,860	\$ -
Other	125,000	42,324	42,324	-	42,324	-
<b>Total Revenues</b>	<b><u>22,325,000</u></b>	<b><u>16,675,184</u></b>	<b><u>16,675,184</u></b>	<b><u>-</u></b>	<b><u>16,675,184</u></b>	<b><u>-</u></b>
<b>Expenses</b>						
Current:						
Personal Services	80,000	80,000	48,818	-	48,818	31,182
Fringe Benefits	44,200	35,222	19,136	-	19,136	16,086
Contractual Services	2,012,000	1,012,000	905,665	4,000	909,665	102,335
Claims & Judgments	20,000,000	20,893,582	20,346,044	-	20,346,044	547,538
Supplies and Materials	10,000	10,000	1,055	-	1,055	8,945
Equipment	5,000	5,978	1,006	-	1,006	4,972
Other	35,000	43,000	21,662	-	21,662	21,338
<b>Total Expenses</b>	<b><u>22,186,200</u></b>	<b><u>22,079,782</u></b>	<b><u>21,343,386</u></b>	<b><u>4,000</u></b>	<b><u>21,347,386</u></b>	<b><u>732,396</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	138,800	(5,404,598)	(4,668,202)	<u>\$ (4,000)</u>	<u>\$ (4,672,202)</u>	<u>\$ 732,396</u>
Fund Balance at Beginning of Year	<u>14,734,439</u>	<u>14,734,439</u>	<u>14,734,439</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 14,873,239</u></b>	<b><u>\$ 9,329,841</u></b>	<b><u>\$ 10,066,237</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.

**West Shore Commuter Rail** – To account for revenues and expenditures with the intention of developing an approach for formulating a business plan for the West Shore Commuter Rail.

**Lorain County, Ohio**  
Combining Balance Sheet  
*All Agency Funds*  
December 31, 2010

	<u>Family and Children First Council</u>	<u>Undivided Tax</u>	<u>Real Estate Escrow</u>	<u>Undivided Government</u>	<u>Board of Health</u>	<u>Soil and Water</u>
<b>ALL AGENCY FUNDS</b>						
<b>Assets</b>						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 653,988	\$ 11,646,989	\$ 2,910,499	\$ 396	\$ 6,231,615	\$ 38,776
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	316,508,801	-	11,907,404	-	-
Special Assessments	-	18,967,630	-	-	-	-
Intergovernmental	-	22,155,936	-	-	-	-
<b>Total Assets</b>	<b>\$ 653,988</b>	<b>\$ 369,279,356</b>	<b>\$ 2,910,499</b>	<b>\$ 11,907,800</b>	<b>\$ 6,231,615</b>	<b>\$ 38,776</b>
<b>Liabilities</b>						
Local Government Taxes Payable	-	-	-	10,216,029	-	-
Intergovernmental Payable	-	343,733,870	-	1,687,394	-	-
Undistributed Monies	653,988	25,545,486	2,910,499	4,377	6,231,615	38,776
<b>Total Liabilities</b>	<b>\$ 653,988</b>	<b>\$ 369,279,356</b>	<b>\$ 2,910,499</b>	<b>\$ 11,907,800</b>	<b>\$ 6,231,615</b>	<b>\$ 38,776</b>



<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Local Emergency Planning Commission</u>	<u>Community Based Correctional Facility</u>	<u>Sheriff's Inmate</u>	<u>Golden Acres</u>
\$ 673,070	\$ -	\$ -	\$ -	\$ -	\$ 307,987	\$ -	\$ -
-	4,784,478	522,439	6,040	184,039	39,951	116,546	30,395
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 673,070</u>	<u>\$ 4,784,478</u>	<u>\$ 522,439</u>	<u>\$ 6,040</u>	<u>\$ 184,039</u>	<u>\$ 347,938</u>	<u>\$ 116,546</u>	<u>\$ 30,395</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
673,070	4,784,478	522,439	6,040	184,039	347,938	116,546	30,395
<u>\$ 673,070</u>	<u>\$ 4,784,478</u>	<u>\$ 522,439</u>	<u>\$ 6,040</u>	<u>\$ 184,039</u>	<u>\$ 347,938</u>	<u>\$ 116,546</u>	<u>\$ 30,395</u>

(continued)

**Lorain County, Ohio**  
Combining Balance Sheet  
*All Agency Funds (continued)*  
December 31, 2010

	<u>Benefit America Flex Plan</u>	<u>U-Trust</u>	<u>Ohio Trust Fund</u>	<u>Greyhound Lines</u>	<u>HB562</u>	<u>West Shore Commuter Rail Account</u>	<u>Totals</u>
<b>Assets</b>							
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 68,287	\$ 2,692,698	\$ 308,774	\$ -	\$ 18,357	\$ 42,396	\$ 25,593,832
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	5,683,888
Receivables:							
Property and Other Taxes	-	-	-	-	-	-	328,416,205
Special Assessments	-	-	-	-	-	-	18,967,630
Intergovernmental	-	-	-	-	-	-	22,155,936
<b>Total Assets</b>	<b><u>\$ 68,287</u></b>	<b><u>\$ 2,692,698</u></b>	<b><u>\$ 308,774</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 18,357</u></b>	<b><u>\$ 42,396</u></b>	<b><u>\$ 400,817,491</u></b>
<b>Liabilities</b>							
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,216,029
Intergovernmental Payable	-	-	-	-	-	-	345,421,264
Undistributed Monies	68,287	2,692,698	308,774	-	18,357	42,396	45,180,198
<b>Total Liabilities</b>	<b><u>\$ 68,287</u></b>	<b><u>\$ 2,692,698</u></b>	<b><u>\$ 308,774</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 18,357</u></b>	<b><u>\$ 42,396</u></b>	<b><u>\$ 400,817,491</u></b>

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 2010

	<u>Balance 1/1/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
<b>FAMILY AND CHILDREN FIRST COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 505,394	\$ 1,851,457	\$ 1,702,863	\$ 653,988
<b>Total Assets</b>	<u>\$ 505,394</u>	<u>\$ 1,851,457</u>	<u>\$ 1,702,863</u>	<u>\$ 653,988</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 505,394	\$ 1,851,457	\$ 1,702,863	\$ 653,988
<b>Total Liabilities</b>	<u>\$ 505,394</u>	<u>\$ 1,851,457</u>	<u>\$ 1,702,863</u>	<u>\$ 653,988</u>
<b>UNDIVIDED TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 9,934,800	\$ 336,923,882	\$ 335,211,693	\$ 11,646,989
Receivables:				
Property and Other Taxes	300,235,971	316,508,801	300,235,971	316,508,801
Special Assessments	18,175,370	18,967,630	18,175,370	18,967,630
Intergovernmental	20,992,525	22,155,936	20,992,525	22,155,936
<b>Total Assets</b>	<u>\$ 349,338,666</u>	<u>\$ 694,556,249</u>	<u>\$ 674,615,559</u>	<u>\$ 369,279,356</u>
<b>Liabilities</b>				
Due to County Funds:				
Property Taxes	\$ -	\$ 49,450,513	\$ 49,450,513	\$ -
Special Assessments	-	3,785,647	3,785,647	-
Intergovernmental Payable	326,300,152	343,733,870	326,300,152	343,733,870
Undistributed Monies	23,038,514	297,586,219	295,079,247	25,545,486
<b>Total Liabilities</b>	<u>\$ 349,338,666</u>	<u>\$ 694,556,249</u>	<u>\$ 674,615,559</u>	<u>\$ 369,279,356</u>
<b>REAL ESTATE ESCROW</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,997,127	\$ 6,279,060	\$ 6,365,688	\$ 2,910,499
<b>Total Assets</b>	<u>\$ 2,997,127</u>	<u>\$ 6,279,060</u>	<u>\$ 6,365,688</u>	<u>\$ 2,910,499</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 2,997,127	\$ 6,279,060	\$ 6,365,688	\$ 2,910,499
<b>Total Liabilities</b>	<u>\$ 2,997,127</u>	<u>\$ 6,279,060</u>	<u>\$ 6,365,688</u>	<u>\$ 2,910,499</u>
<b>UNDIVIDED GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 369	\$ 380,361,339	\$ 380,361,312	\$ 396
Receivables:				
Property and Other Taxes	11,658,742	11,907,404	11,658,742	11,907,404
<b>Total Assets</b>	<u>\$ 11,659,111</u>	<u>\$ 392,268,743</u>	<u>\$ 392,020,054</u>	<u>\$ 11,907,800</u>
<b>Liabilities</b>				
Local Government Taxes Payable	\$ 9,967,367	\$ 10,216,029	\$ 9,967,367	\$ 10,216,029
Intergovernmental Payable	1,687,394	-	-	1,687,394
Undistributed Monies	4,350	382,052,714	382,052,687	4,377
<b>Total Liabilities</b>	<u>\$ 11,659,111</u>	<u>\$ 392,268,743</u>	<u>\$ 392,020,054</u>	<u>\$ 11,907,800</u>
<b>BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 4,819,677	\$ 8,641,691	\$ 7,229,753	\$ 6,231,615
<b>Total Assets</b>	<u>\$ 4,819,677</u>	<u>\$ 8,641,691</u>	<u>\$ 7,229,753</u>	<u>\$ 6,231,615</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 4,819,677	\$ 8,641,691	\$ 7,229,753	\$ 6,231,615
<b>Total Liabilities</b>	<u>\$ 4,819,677</u>	<u>\$ 8,641,691</u>	<u>\$ 7,229,753</u>	<u>\$ 6,231,615</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2010

	<u>Balance 1/1/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 57,904	\$ 126,418	\$ 145,546	\$ 38,776
<b>Total Assets</b>	<b>\$ 57,904</b>	<b>\$ 126,418</b>	<b>\$ 145,546</b>	<b>\$ 38,776</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 57,904	\$ 126,418	\$ 145,546	\$ 38,776
<b>Total Liabilities</b>	<b>\$ 57,904</b>	<b>\$ 126,418</b>	<b>\$ 145,546</b>	<b>\$ 38,776</b>
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 694,675	\$ 44,724,233	\$ 44,745,838	\$ 673,070
<b>Total Assets</b>	<b>\$ 694,675</b>	<b>\$ 44,724,233</b>	<b>\$ 44,745,838</b>	<b>\$ 673,070</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 694,675	\$ 44,724,233	\$ 44,745,838	\$ 673,070
<b>Total Liabilities</b>	<b>\$ 694,675</b>	<b>\$ 44,724,233</b>	<b>\$ 44,745,838</b>	<b>\$ 673,070</b>
<b>COURTS</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 5,139,455	\$ -	\$ 354,977	\$ 4,784,478
<b>Total Assets</b>	<b>\$ 5,139,455</b>	<b>\$ -</b>	<b>\$ 354,977</b>	<b>\$ 4,784,478</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 5,139,455	\$ -	\$ 354,977	\$ 4,784,478
<b>Total Liabilities</b>	<b>\$ 5,139,455</b>	<b>\$ -</b>	<b>\$ 354,977</b>	<b>\$ 4,784,478</b>
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 927,260	\$ -	\$ 404,821	\$ 522,439
<b>Total Assets</b>	<b>\$ 927,260</b>	<b>\$ -</b>	<b>\$ 404,821</b>	<b>\$ 522,439</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 927,260	\$ -	\$ 404,821	\$ 522,439
<b>Total Liabilities</b>	<b>\$ 927,260</b>	<b>\$ -</b>	<b>\$ 404,821</b>	<b>\$ 522,439</b>
<b>ALIMONY AND CHILD SUPPORT</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 9,258	\$ -	\$ 3,218	\$ 6,040
<b>Total Assets</b>	<b>\$ 9,258</b>	<b>\$ -</b>	<b>\$ 3,218</b>	<b>\$ 6,040</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 9,258	\$ -	\$ 3,218	\$ 6,040
<b>Total Liabilities</b>	<b>\$ 9,258</b>	<b>\$ -</b>	<b>\$ 3,218</b>	<b>\$ 6,040</b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2010

	<u>Balance 1/1/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 185,769	\$ -	\$ 1,730	\$ 184,039
<b>Total Assets</b>	<u>\$ 185,769</u>	<u>\$ -</u>	<u>\$ 1,730</u>	<u>\$ 184,039</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 185,769	\$ -	\$ 1,730	\$ 184,039
<b>Total Liabilities</b>	<u>\$ 185,769</u>	<u>\$ -</u>	<u>\$ 1,730</u>	<u>\$ 184,039</u>
<b>COMMUNITY BASED CORRECTIONAL FACILITY</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 312,594	\$ 2,065,372	\$ 2,069,979	\$ 307,987
Cash and Cash Equivalents in Segregated Accounts	13,307	39,951	13,307	39,951
<b>Total Assets</b>	<u>\$ 325,901</u>	<u>\$ 2,105,323</u>	<u>\$ 2,083,286</u>	<u>\$ 347,938</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$ 4,016	\$ -	\$ 4,016	\$ -
Undistributed Monies	321,885	2,105,323	2,079,270	347,938
<b>Total Liabilities</b>	<u>\$ 325,901</u>	<u>\$ 2,105,323</u>	<u>\$ 2,083,286</u>	<u>\$ 347,938</u>
<b>SHERIFF'S INMATE</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 76,743	\$ 39,803	\$ -	\$ 116,546
<b>Total Assets</b>	<u>\$ 76,743</u>	<u>\$ 39,803</u>	<u>\$ -</u>	<u>\$ 116,546</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 76,743	\$ 39,803	\$ -	\$ 116,546
<b>Total Liabilities</b>	<u>\$ 76,743</u>	<u>\$ 39,803</u>	<u>\$ -</u>	<u>\$ 116,546</u>
<b>GOLDEN ACRES</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 19,868	\$ 10,527	\$ -	\$ 30,395
<b>Total Assets</b>	<u>\$ 19,868</u>	<u>\$ 10,527</u>	<u>\$ -</u>	<u>\$ 30,395</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 19,868	\$ 10,527	\$ -	\$ 30,395
<b>Total Liabilities</b>	<u>\$ 19,868</u>	<u>\$ 10,527</u>	<u>\$ -</u>	<u>\$ 30,395</u>
<b>BENEFIT AMERICA FLEX PLAN</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 62,233	\$ 6,054	\$ -	\$ 68,287
<b>Total Assets</b>	<u>\$ 62,233</u>	<u>\$ 6,054</u>	<u>\$ -</u>	<u>\$ 68,287</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 62,233	\$ 6,054	\$ -	\$ 68,287
<b>Total Liabilities</b>	<u>\$ 62,233</u>	<u>\$ 6,054</u>	<u>\$ -</u>	<u>\$ 68,287</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2010

	<u>Balance 1/1/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
<b>U-TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 2,049,463	\$ 1,285,908	\$ 642,673	\$ 2,692,698
<b>Total Assets</b>	<b><u>\$ 2,049,463</u></b>	<b><u>\$ 1,285,908</u></b>	<b><u>\$ 642,673</u></b>	<b><u>\$ 2,692,698</u></b>
<b>Liabilities</b>				
Undistributed Monies	\$ 2,049,463	\$ 1,285,908	\$ 642,673	\$ 2,692,698
<b>Total Liabilities</b>	<b><u>\$ 2,049,463</u></b>	<b><u>\$ 1,285,908</u></b>	<b><u>\$ 642,673</u></b>	<b><u>\$ 2,692,698</u></b>
<b>OHIO TRUST FUND</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 278,168	\$ 1,043,181	\$ 1,012,575	\$ 308,774
<b>Total Assets</b>	<b><u>\$ 278,168</u></b>	<b><u>\$ 1,043,181</u></b>	<b><u>\$ 1,012,575</u></b>	<b><u>\$ 308,774</u></b>
<b>Liabilities</b>				
Undistributed Monies	\$ 278,168	\$ 1,043,181	\$ 1,012,575	\$ 308,774
<b>Total Liabilities</b>	<b><u>\$ 278,168</u></b>	<b><u>\$ 1,043,181</u></b>	<b><u>\$ 1,012,575</u></b>	<b><u>\$ 308,774</u></b>
<b>GREYHOUND LINES</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,822	\$ -	\$ 3,822	\$ -
<b>Total Assets</b>	<b><u>\$ 3,822</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,822</u></b>	<b><u>\$ -</u></b>
<b>Liabilities</b>				
Undistributed Monies	\$ 3,822	\$ -	\$ 3,822	\$ -
<b>Total Liabilities</b>	<b><u>\$ 3,822</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,822</u></b>	<b><u>\$ -</u></b>
<b>HB562</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 10,757	\$ 7,600	\$ -	\$ 18,357
<b>Total Assets</b>	<b><u>\$ 10,757</u></b>	<b><u>\$ 7,600</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 18,357</u></b>
<b>Liabilities</b>				
Undistributed Monies	\$ 10,757	\$ 7,600	\$ -	\$ 18,357
<b>Total Liabilities</b>	<b><u>\$ 10,757</u></b>	<b><u>\$ 7,600</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 18,357</u></b>
<b>WEST SHORE COMMUTER RAIL</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 9,595	\$ 48,414	\$ 15,613	\$ 42,396
<b>Total Assets</b>	<b><u>\$ 9,595</u></b>	<b><u>\$ 48,414</u></b>	<b><u>\$ 15,613</u></b>	<b><u>\$ 42,396</u></b>
<b>Liabilities</b>				
Undistributed Monies	\$ 9,595	\$ 48,414	\$ 15,613	\$ 42,396
<b>Total Liabilities</b>	<b><u>\$ 9,595</u></b>	<b><u>\$ 48,414</u></b>	<b><u>\$ 15,613</u></b>	<b><u>\$ 42,396</u></b>

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2010

	<u>Balance 1/1/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
<b>ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 21,736,578	\$ 783,364,609	\$ 779,507,355	\$ 25,593,832
Cash and Cash Equivalents in Segregated Accounts	6,371,660	90,281	778,053	5,683,888
Receivables:				
Property and Other Taxes	311,894,713	328,416,205	311,894,713	328,416,205
Special Assessments	18,175,370	18,967,630	18,175,370	18,967,630
Intergovernmental	20,992,525	22,155,936	20,992,525	22,155,936
<b>Total Assets</b>	<b>\$ 379,170,846</b>	<b>\$ 1,152,994,661</b>	<b>\$ 1,131,348,016</b>	<b>\$ 400,817,491</b>
<b>Liabilities</b>				
Local Government Taxes Payable	\$ 9,967,367	\$ 10,216,029	\$ 9,967,367	\$ 10,216,029
Due to County Funds:				
Property Taxes	-	49,450,513	49,450,513	-
Special Assessments	-	3,785,647	3,785,647	-
Intergovernmental Payable	327,991,562	343,733,870	326,304,168	345,421,264
Undistributed Monies	41,211,917	745,808,602	741,840,321	45,180,198
<b>Total Liabilities</b>	<b>\$ 379,170,846</b>	<b>\$ 1,152,994,661</b>	<b>\$ 1,131,348,016</b>	<b>\$ 400,817,491</b>

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# ***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> 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> 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> 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> 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> 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 Eight Years*  
*(accrual basis of accounting)*

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Governmental Activities:</b>								
Invested in Capital Assets, Net of Related Debt Restricted for:	\$ 79,454,452	\$ 99,865,517	\$ 101,760,125	\$ 104,113,393	\$ 107,329,005	\$ 107,113,398	\$ 109,793,906	\$ 110,847,774
Highways & Streets	292,520	6,275,918	6,526,138	798,615	2,324,739	3,151,231	2,062,321	1,242,279
Justice Center	36,418,566	17,306,449	8,100,201	6,870,002	5,785,246	5,751,022	1,582,190	277,762
Sewer Projects	-	-	-	238,355	4,760,829	970,547	910,092	667,886
Capital Improvements	-	-	-	4,125,574	361,381	1,299,508	1,731,584	1,747,699
Unrestricted (Deficit)	160,513,389	153,987,312	164,509,138	167,395,759	168,345,424	123,780,011	115,048,968	113,824,055
Total Governmental Activities Net Assets	\$ 276,678,927	\$ 277,435,196	\$ 280,895,602	\$ 283,541,698	\$ 288,906,624	\$ 242,065,717	\$ 231,129,061	\$ 228,607,455
<b>Business-type Activities:</b>								
Invested in Capital Assets, Net of Related Debt Unrestricted (Deficit)	\$ 9,130,806	\$ 8,955,388	\$ 10,020,100	\$ 10,436,650	\$ 24,734,120	\$ 23,111,908	\$ 22,698,475	\$ 21,465,218
	158,671	(54,340)	(84,774)	129,829	(111,006)	334,381	(162,598)	892,526
Total Business-type Activities Net Assets	\$ 9,289,477	\$ 8,901,048	\$ 9,935,326	\$ 10,566,479	\$ 24,623,114	\$ 23,446,289	\$ 22,535,877	\$ 22,357,744
<b>Primary Government:</b>								
Invested in Capital Assets, Net of Related Debt Restricted	\$ 88,585,258	\$ 108,820,905	\$ 111,780,225	\$ 114,550,043	\$ 132,063,125	\$ 130,225,306	\$ 132,492,381	\$ 132,312,992
Unrestricted (Deficit)	36,711,086	23,582,367	14,626,339	12,032,546	13,232,195	11,172,308	6,286,187	3,935,626
Unrestricted (Deficit)	160,672,060	153,932,972	164,424,364	167,525,588	168,234,418	124,114,392	114,886,370	114,716,581
Total Primary Government Net Assets	\$ 285,968,404	\$ 286,336,244	\$ 290,830,928	\$ 294,108,177	\$ 313,529,738	\$ 265,512,006	\$ 253,664,938	\$ 250,965,199

**Source:** Lorain County Financial Statements

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

	2002	2003	2004	2005	2006	2007	2008	2009
<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	\$ 32,640,759
Judicial	15,403,674	13,767,058	15,194,491	17,375,247	19,090,889	19,100,280	20,697,509	19,493,086
Public Safety	19,034,878	20,580,981	22,436,361	24,626,431	24,600,215	25,598,906	26,800,174	25,190,123
Public Works	11,799,212	14,299,549	15,442,116	13,997,321	14,665,502	14,000,846	13,425,334	12,397,530
Health	42,595,535	41,679,367	44,817,754	41,789,536	45,274,813	51,756,209	49,969,745	47,662,564
Human Services	72,025,168	69,762,952	73,392,588	83,130,352	86,585,102	92,729,433	90,381,231	90,512,196
Economic Development & Assistance	820,124	1,103,502	585,003	1,125,992	840,819	657,234	532,681	408,312
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	1,588,641
<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>	<u>229,893,211</u>
<b>Business-type Activities:</b>								
Regional Airport	-	-	-	-	-	1,099,007	659,923	665,371
Sewer	1,208,169	1,277,984	1,229,826	1,210,218	1,186,848	1,328,274	1,591,652	1,518,223
County Transit	-	-	3,533,112	4,432,938	4,643,475	3,740,587	4,599,558	4,580,749
<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>	<u>6,764,343</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>	<u>\$ 236,657,554</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	\$ 20,645,348
Judicial	2,286,319	2,787,279	2,964,106	2,504,337	2,515,277	2,343,958	3,564,425	3,663,986
Public Safety	1,441,664	1,538,896	1,819,885	3,321,073	3,319,117	3,371,250	2,856,328	2,444,325
Public works	1,075,397	838,449	994,055	1,144,414	1,047,803	761,832	572,190	451,711
Health	4,417,046	6,829,609	6,921,340	6,339,358	7,558,645	8,026,790	8,789,572	8,623,772
Human Services	1,428,605	1,477,289	1,544,299	2,746,600	3,752,850	3,545,265	2,328,786	2,465,634
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	531,527
Judicial	719,652	161,351	499,283	4,283,211	1,415,841	3,784,450	-	131,162
Public Safety	1,704,914	2,832,696	2,538,963	1,937,061	2,284,867	1,637,775	2,191,905	2,781,916
Public works	6,858,591	6,996,814	7,188,087	7,273,062	7,348,411	7,959,214	7,430,301	7,231,493
Health	28,730,672	21,859,593	26,261,348	24,564,722	23,522,843	24,673,184	25,841,710	24,649,905
Human Services	44,273,787	44,615,576	54,475,356	52,332,956	54,760,462	64,290,158	64,364,398	52,712,656
Economic Development & Assistance	897,224	928,943	432,217	1,548,232	342,975	317,353	-	480,625
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	3,987,323
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	449,014
<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>	<u>131,250,397</u>
<b>Business-type Activities:</b>								
<b>Charges for Services</b>								
Regional Airport	-	-	-	-	-	83,852	138,664	124,904
Sewer	1,065,375	890,755	938,008	1,064,909	1,238,699	1,036,430	1,245,593	852,252
County Transit	-	-	497,849	690,882	781,146	391,891	695,808	612,089
<b>Operating Grants and Contributions</b>								
Regional Airport	-	-	-	-	-	639,737	100,511	4,502
County Transit	-	-	1,041,165	4,038,387	4,190,206	3,101,903	2,539,367	3,910,687
<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>	<u>5,504,434</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>	<u>\$ 136,754,831</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)	(98,642,814)
Business-type Activities	(142,794)	(387,229)	(2,285,916)	151,022	379,728	(914,055)	(2,131,190)	(1,259,909)
<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>	<u>\$ (99,902,723)</u>

*(continued)*

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

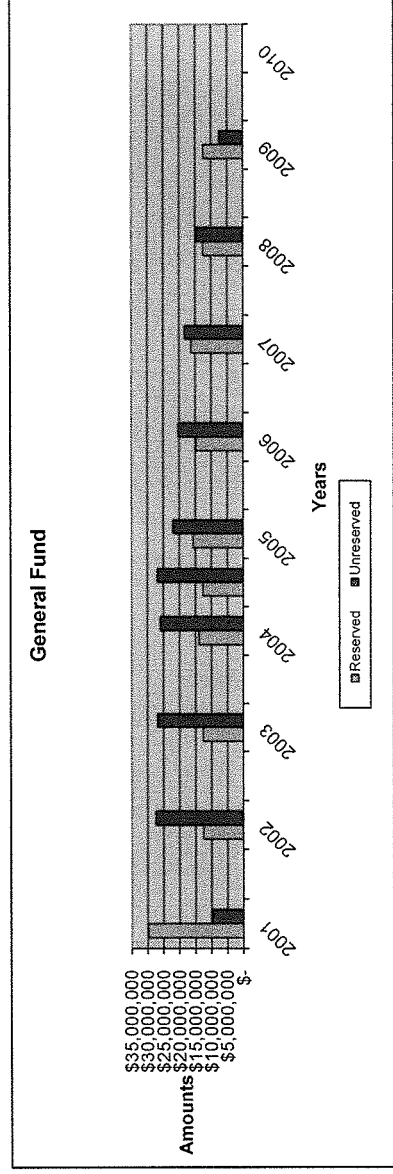
	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Revenues and Other Changes in Net Assets</b>								
<i>Governmental Activities:</i>								
Property Taxes	\$ 43,662,409	\$ 46,305,545	\$ 48,527,320	\$ 52,589,365	\$ 57,044,702	\$ 56,265,375	\$ 45,261,842	\$ 45,366,966
Sales Tax	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781	22,873,862	30,262,477
<i>Intergovernmental Revenue</i>								
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	15,559,362
Investment Income	4,237,027	1,900,526	2,626,903	4,696,239	7,813,776	9,084,327	5,941,465	1,779,285
Other Income	516,920	654,881	860,761	819,486	1,476,390	634,235	1,705,814	2,051,351
Transfers	-	-	(1,040,000)	(461,646)	-	-	(726,463)	(600,000)
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>	<u>94,419,441</u>
<i>Business-type Activities:</i>								
Other Income	-	-	7,949	18,485	14,957	10,855	24,360	481,776
Transfers/Capital Contribution	-	-	1,040,000	461,646	13,661,950	-	1,042,800	600,000
<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>	<u>1,081,776</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>	<u>95,501,217</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)	(4,223,373)
Business-type Activities	(142,794)	(387,229)	(1,237,967)	631,153	14,056,635	(903,200)	(1,064,030)	(178,133)
<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>	<u>\$ (4,401,506)</u>

Note: Only eight 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)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Fund</b>										
Reserved	\$ 29,653,322	\$ 12,498,497	\$ 12,610,712	\$ 13,846,263	\$ 15,638,434	\$ 14,739,451	\$ 16,276,844	\$ 12,420,378	\$ 12,326,596	\$ 11,355,662
Unreserved	9,800,267	27,435,281	26,857,666	26,035,198	22,041,962	20,363,189	18,383,293	14,835,997	7,475,323	11,920,289
<b>Total General Fund</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>34,660,137</b>	<b>27,256,375</b>	<b>19,801,919</b>	<b>23,275,951</b>
<b>All Other Governmental Funds</b>										
Reserved	60,635,821	34,604,381	16,282,449	10,969,977	11,202,763	17,745,081	10,560,211	5,534,114	8,439,557	12,318,542
Unreserved, Undesignated, Reported in:										
Special Revenue Funds	4,640,577	57,989,827	57,437,796	64,795,115	68,033,182	75,809,555	78,467,620	76,559,825	88,052,583	89,472,229
Debt Service Funds	10,433,928	1,462,782	-	-	-	(3,705,173)	(4,661,610)	(1,209,806)	(5,155,129)	(7,026,967)
Capital Projects Funds	6,605,929	1,017,891	(201,127)	(5,507,883)	(10,090,586)	(12,934,308)	(8,277,627)	(9,005,126)	(9,399,861)	(7,107,722)
<b>Total All Other Governmental Funds</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>76,088,594</b>	<b>71,879,007</b>	<b>81,937,150</b>	<b>87,656,082</b>
<b>Total Governmental Funds</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>\$ 110,748,731</b>	<b>\$ 99,135,382</b>	<b>\$ 101,739,069</b>	<b>\$ 110,932,033</b>



Source: Lorain County Financial Statements

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Revenues</b>										
Property Taxes	\$ 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	\$ 45,366,966
Sales Tax	18,596,540	19,346,425	20,611,360	20,506,375	21,904,258	22,040,916	23,025,723	23,760,781	22,873,860	30,262,477
Charges for Services	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	17,232,553
Licenses, Permits and Fees	10,307,088	11,870,031	13,029,571	14,608,782	15,633,634	15,485,650	15,738,978	14,344,861	13,755,976	12,924,606
Fines and Forfeitures	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	2,095,486
Special Assessments	206,555	243,685	357,734	713,959	99,566	356,428	362,600	365,890	252,572	254,650
Intergovernmental	89,904,738	87,366,770	98,277,786	95,084,856	102,330,963	110,690,257	108,983,335	112,025,514	112,814,605	117,188,904
Interest Income	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	1,779,285
Miscellaneous Revenue	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	3,190,392
<b>Total Revenues</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>230,295,319</b>
<b>Expenditures</b>										
Current:										
General Government:										
Legislative and Executive	22,382,012	23,365,934	26,943,508	28,552,499	29,192,955	36,821,120	33,905,413	32,025,352	33,187,329	28,567,485
Judicial	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	16,513,753
Public Safety	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	24,973,341
Public Works	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	8,163,969
Health	27,952,214	36,968,456	42,196,306	41,382,436	44,930,436	43,530,572	44,663,658	51,506,457	50,049,363	47,344,172
Human Services	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	92,131,181
Economic Development & Assistance	502,503	944,799	820,124	1,103,502	490,792	1,105,103	901,695	794,886	431,020	399,263
Intergovernmental	5,678,789	8,070,233	560,915	555,155	557,397	588,937	545,241	532,263	579,343	482,752
Miscellaneous	-	-	189	60	-	-	-	-	-	-
Debt Service:										
Principal Paid	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	2,152,722
Interest Paid	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	1,568,601
Capital Outlay	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	4,730,849
<b>Total Expenditures</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>227,028,088</b>
<b>Excess of Revenues Over (Under) Expenditures</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>3,267,231</b>
<b>Other Financing Sources (Uses)</b>										
Transfers In	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	9,241,115
Transfers Out	(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)	(9,841,115)
Transfers to Component Units	-	-	-	-	-	-	-	-	-	-
Payment of Refunded Bond Escrow Agent	-	-	-	-	-	(5,726,245)	-	-	-	-
Proceeds of Issuance of Debt	-	-	-	-	-	5,560,000	4,220,000	-	-	3,693
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>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>(596,307)</b>
<b>Net Change in Fund Balances</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>	<b>\$ 2,670,924</b>
Debt Service as a Percentage of Noncapital Expenditures	4.0%	1.0%	4.7%	3.1%	1.6%	1.5%	1.5%	1.7%	1.7%	1.6%

Source: Lorain County Auditor

Lorain County, Ohio

Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

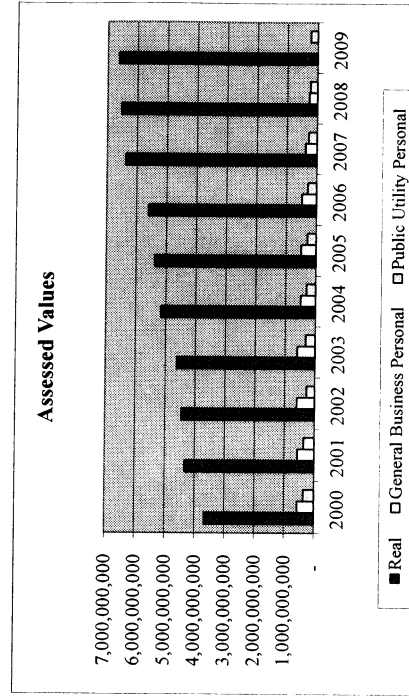
Collection Year	Real Property		Tangible Personal Property		Public Utility		Total		Weighted Average Tax Rate		
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
										Residential/Agricultural	Commercial/Industrial/PU
2000	2,956,080,870	714,209,670	10,486,544,400	558,408,070	2,233,632,280	358,221,040	407,069,364	4,586,919,650	13,127,246,044	34.94%	74.07
2001	3,539,543,490	795,040,470	12,384,525,600	564,842,468	2,259,369,872	355,073,190	403,492,261	5,254,499,618	15,047,387,733	34.92%	74.54
2002	3,633,610,830	813,980,260	12,707,403,114	592,165,760	2,467,357,333	270,952,300	307,900,341	5,310,709,150	15,482,660,788	34.30%	76.80
2003	3,768,925,300	846,432,930	13,186,737,800	596,275,920	2,484,483,000	311,488,890	353,964,648	5,523,123,040	16,025,185,448	34.47%	75.29
2004	4,236,988,230	922,311,190	14,740,855,486	493,410,240	2,055,876,000	306,638,130	348,452,421	5,959,347,790	17,145,183,907	34.76%	75.73
2005	4,405,460,750	973,002,300	15,367,037,286	497,439,716	2,072,665,483	291,960,240	331,773,000	6,167,863,006	17,771,475,769	34.71%	76.02
2006	4,583,818,100	1,018,010,190	16,005,223,686	490,989,302	2,045,788,763	293,086,460	333,052,800	6,385,904,052	18,384,065,249	34.74%	77.29
2007	5,256,630,020	1,112,047,700	18,196,222,057	380,078,622	2,037,221,416	279,431,280	317,535,545	7,028,187,622	20,550,979,018	34.20%	77.01
2008	5,378,352,410	1,145,411,920	18,639,326,657	278,161,040	2,713,766,244	242,322,740	275,366,750	7,044,248,110	21,628,459,651	32.57%	77.73
2009	5,456,205,080	1,164,894,920	18,917,428,571	6,541,303	6,541,303	240,743,430	273,572,080	6,868,384,733	19,197,541,954	35.78%	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 has been phased out to only include telecommunications.

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	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009
<b>GENERAL FUND</b>	1.15	1.15	1.15	1.60	1.60	1.60	1.30	1.30	1.275	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	3.49	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	0.10	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	0.00	0.00	0.00	0.30	0.30	0.325	0.325
<b>AGENCY FUNDS</b>										
Metropolitan Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.30	1.30	1.30
Lorain Community College	2.40	2.40	2.70	2.70	2.70	3.00	3.00	3.00	3.00	3.00
<b>TOWNSHIPS</b>										
Amherst	3.90	3.90	5.90	5.90	5.90	5.90	5.90	5.90	6.53	6.53
Brighton	11.45	11.45	11.45	11.45	12.95	12.95	12.70	12.70	12.47	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	10.58	10.58	10.58	12.23	12.23	11.80	11.80	11.80	8.77
Carlisle	4.53	4.53	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Columbia	6.30	7.74	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	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	5.76	7.76	7.76	7.76	7.76	7.76	7.33	7.33	7.58	6.20
Huntington	10.55	10.55	10.55	10.55	12.05	12.05	11.80	10.80	10.80	11.57
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	11.03	11.03	10.78	9.78	9.78	9.78
Pittsfield	7.78	10.78	10.78	10.78	10.78	10.78	10.10	10.10	10.10	8.72
Rochester	8.10	8.10	8.10	8.10	9.60	9.60	9.60	9.60	9.37	8.60
New Russia	2.40	5.40	5.40	5.40	5.40	5.40	4.97	4.97	4.97	3.59
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63
Wellington	10.23	9.93	9.23	9.13	10.63	10.63	10.38	10.38	10.15	10.15
<b>SCHOOL DISTRICTS</b>										
Amherst EVSD	57.98	62.42	62.41	60.88	62.05	61.98	61.98	61.66	61.56	68.68
Avon LSD	49.24	48.58	47.46	48.09	46.85	49.61	49.50	50.63	50.49	50.44
Avon Lake CSD	58.34	57.74	62.94	62.49	62.16	62.06	62.06	66.17	65.82	65.69
Columbia LSD	53.29	58.20	58.05	52.26	56.66	55.98	54.83	53.52	53.53	53.37
Elyria CSD	57.66	57.11	57.09	56.81	56.73	56.48	60.23	59.40	63.30	63.50
Fridlands LSD	52.70	51.30	51.25	51.09	47.62	47.49	47.01	47.01	47.06	47.02
Keystone LSD	52.60	52.60	52.60	44.60	50.21	50.21	50.21	49.91	49.75	49.60
Lorain CSD	57.98	57.98	62.45	62.45	62.45	62.10	62.10	63.49	63.55	63.76
Midview LSD	50.94	50.14	49.84	49.69	47.12	46.87	46.87	46.46	46.45	46.42
North Ridgeville CSD	48.95	47.25	46.47	45.90	44.79	44.04	43.92	42.62	42.28	42.01

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

COUNTY UNITS	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009
Oberlin CSD	65.97	65.47	64.97	63.97	65.97	65.97	67.97	67.97	68.27	55.27
Sheffield-Clearview LSD	47.25	48.56	48.53	47.85	47.10	47.34	46.34	46.09	52.29	52.51
Sheffield Lake CSD	54.81	53.06	52.76	52.55	51.87	51.33	57.16	56.14	56.31	56.47
Wellington EVSD	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	31.94	28.00
<b>OUT OF COUNTY SCHOOL DISTRICTS</b>										
Black River LSD	60.83	60.83	56.83	56.83	56.83	56.83	55.83	55.83	46.90	46.90
Mapleton LSD	45.10	51.40	49.80	48.90	48.90	48.90	48.80	48.80	48.80	48.30
New London LSD	36.19	35.60	35.60	35.60	35.10	35.10	35.10	34.85	34.75	34.75
Olmsted Falls CSD	91.70	90.30	90.00	90.00	90.00	89.80	89.70	89.80	91.80	91.90
Strongsville CSD	68.20	68.90	68.80	73.90	74.90	74.90	74.90	74.80	81.30	81.20
Vermilion LSD	67.54	66.85	66.85	65.10	64.45	64.45	64.45	69.30	69.80	68.67
<b>JOINT VOCATIONAL SCHOOLS</b>										
Ashland JVS	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E.	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVS	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVS	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris JVS	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
<b>CITIES</b>										
Anherst	5.20	5.13	5.10	4.80	4.75	4.75	4.75	4.70	4.70	4.69
Avon	9.36	9.45	9.40	9.35	9.48	9.47	9.47	9.43	9.41	9.26
Avon Lake	7.24	7.24	7.24	7.24	6.95	6.95	6.95	6.95	6.95	7.36
Elyria	4.20	4.20	4.20	4.20	4.20	5.20	5.20	5.20	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	12.71	12.56	12.41	12.41	12.36	12.56	12.36	12.06	11.95	11.71
Oberlin	11.10	14.13	14.15	14.33	14.25	14.11	13.38	13.83	13.83	15.01
Sheffield Lake	19.99	19.99	19.99	19.99	19.99	19.99	19.99	18.65	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	20.20	20.20	20.20	21.85	21.85	21.42	21.42	17.42	9.09
Lagrange	11.78	11.78	11.77	11.68	11.68	11.68	11.68	11.68	11.68	5.23
Rochester	10.90	10.90	10.90	10.90	12.40	12.90	12.90	11.90	11.90	9.08
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	3.14	3.14
Wellington	11.85	11.55	10.85	10.75	12.25	12.25	12.00	11.40	10.40	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 Nine Years Ago*

Name of Taxpayer	December 31, 2009	
	Assessed Value	Percent of Real Property Assessed Value
First Interstate Avon LTD	\$ 17,776,050	0.27%
Centro Midway LLC	13,641,720	0.21%
Henkel Corporation	10,279,970	0.16%
Lowes Home Centers Inc	8,767,500	0.13%
Ford Motor Company	8,750,030	0.13%
Wal Mart Real Estate	8,097,570	0.12%
New Plan of Midway Inc	7,940,470	0.12%
Oster Construction Inc	7,207,650	0.11%
AERC Avon LLC	7,123,310	0.11%
Chester 83 LLC	6,859,320	0.10%
Totals	<u>\$ 96,443,590</u>	<u>1.46%</u>
Total Assessed Valuation	<u>\$6,621,100,000</u>	

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

**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 Nine Years Ago*

Name of Taxpayer	December 31, 2009	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Windstream Ohio Inc.	\$ 3,939,810	19.88%
Centurytel of Ohio Inc.	3,886,100	19.60%
Verizon North Inc	704,360	3.55%
Alltel Ohio Ltd	292,850	1.48%
New Par	543,650	2.74%
New Cingular Wireless	312,760	1.58%
MCI Services	205,300	1.04%
T Mobile Central LLC	105,670	0.53%
Ohio Telephone	102,190	0.52%
Sprintcom Inc	46,340	0.23%
<b>Total</b>	<b>\$ 10,139,030</b>	<b>51.15%</b>
<b>Total Assessed Valuation</b>	<b>\$ 19,822,130</b>	

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

Name of Taxpayer	December 31, 2009	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 66,746,180	27.73%
Orion Power Midwest LP	60,084,840	24.96%
Firstenergy Generation	34,803,240	14.46%
American Transmission	24,480,310	10.17%
Cleveland Electric	22,842,940	9.49%
Columbia Gas of Ohio Inc	16,077,710	6.68%
<b>Total</b>	<b>\$ 225,035,220</b>	<b>93.48%</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		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
			Current Tax Collections to Current Tax Levy	Current Tax Collections to Total Tax Collections			
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%	
2009	51,707,496	49,216,380	95.18%	1,854,698	51,071,078	98.77%	

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

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

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

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

Year	Governmental Activities					Business-Type Activities					Personal Income	
	General Obligation Bonds	Special Assessment Bonds	Short-Term Debt BANS	OPWC Loans Payable	General Obligations Bonds	Short-Term Debt BANS	OWDA Loans Payable	OPWC Loans Payable	Total Primary Government	Total	Percentage of Personal Income (2)	Debt Per Capita
2000	6,950,000	1,283,550	4,802,000	595,973	-	-	1,745,803	-	15,377,326	7,646,416	2.01%	54.02
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	8,081,928	4.33%	122.91
2004	28,165,000	4,889,555	-	1,057,139	-	-	1,328,076	90,558	35,530,328	8,373,439	4.24%	124.81
2005	26,890,000	4,603,893	4,690,000	1,168,969	-	-	1,210,417	85,663	38,648,942	8,374,559	4.62%	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	9,341,772	4.70%	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	9,759,716	4.42%	151.60
2008	26,435,000	3,781,683	3,290,000	926,918	-	5,600,000	821,339	157,527	41,012,467	10,090,463	4.06%	144.07
2009	24,595,000	3,555,864	3,330,000	843,707	5,870,000	1,900,000	678,603	152,633	40,925,807	10,090,463 (1)	4.06%	143.77

Source: Office of the Auditor, Lorain County, Ohio

(1) Information not yet available

(2) Team Lorain County

(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				Net 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			
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
2009	284,664	6,868,384,733	30,465,000	-	30,465,000	0.44%	107.02

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

(1) Based on Actual 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*

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Assessed Valuation	\$ 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	\$ 6,868,384,733
Debt Limit - Assessed Value (1)	\$ 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	\$ 170,209,618
Amount of Debt Applicable to Debt Limit	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	30,465,000
General Obligation Bonds	(3,820,357)	(6,540,000)	(5,473,290)	(2,737,141)	(2,388,147)	(231,421)	(115,184)	-	-	-
Less Amount Available in Debt Service										
Amount of Debt Subject to Limit	3,129,643	-	21,761,710	22,582,859	25,776,853	26,658,579	29,724,816	28,220,000	26,435,000	30,465,000
Legal Debt Margin	\$ 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	\$ 139,744,618
Legal Debt Margin as a Percentage of the Debt Limit	97.23%	100.00%	83.42%	83.47%	82.52%	82.54%	81.20%	83.80%	84.86%	82.10%
Unvoted Debt Limit - 1.0% of Assessed Value (2)	\$ 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	\$ 68,683,847
Amount of Debt Subject to Limit	(3,129,643)	-	(21,761,710)	(22,582,859)	(25,776,853)	(26,658,579)	(29,724,816)	(28,220,000)	(26,435,000)	(30,465,000)
Unvoted Legal Debt Margin	\$ 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	\$ 38,218,847
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	93.18%	100.00%	59.02%	59.11%	56.75%	56.78%	53.45%	59.85%	62.47%	55.64%

Source: Office of the Auditor, Lorain County, Ohio

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

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

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

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<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate (2)</u>
2000	284,664	7,646,416 (2)	26,808	5.00%
2001	284,664	7,740,095 (2)	26,964	5.40%
2002	284,664	7,804,052 (2)	26,936	6.80%
2003	284,664	8,081,928 (2)	27,498	7.30%
2004	284,664	8,373,439 (2)	28,220	6.70%
2005	284,664	8,734,559 (2)	29,089	5.80%
2006	284,664	9,341,772 (3)	30,971	5.50%
2007	284,664	9,759,716 (3)	32,213	6.20%
2008	284,664	10,090,463 (3)	33,123	7.20%
2009	284,664	10,090,463 (4)	33,123	10.10%

**Sources:** (1) Based on Actual 2000 Census  
(2) Team Lorain County  
(3) Bureau of Economic Analysis  
(4) Not yet available

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

Employer	Nature of Business	2009			2000		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	
Lorain County	Government	2,326	(1)	1	1.61%	2,160	4
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,922	(3)	2	1.33%	4,445	1
Community Health Partners	Health Care	1,665	(4)	3	1.15%	2,178	3
Elyria Memorial Hospital	Health Care	1,664	(3)	4	1.15%	1,073	9
Invacare Corporation	Surgical Supplies	1,405	(4)	5	0.97%	1,450	5
Lorain County Community College	Education	1,400	(3)	6	0.97%		
Republic Engineered Products	Steel Manufacturing	1,100	(4)	7	0.76%		
Lorain City School District	Education	1,022	(3)	8	0.71%	1,200	7
Oberlin College	Education	980	(4)	9	0.68%		
Elyria Schools	Education	947	(2)	10	0.66%	1,170	8
Republic Technologies	Steel Manufacturing					2,500	2
Marconi Communications Partners	Telecommunications					1,300	6
Nordson Corporation	Adhesive Mfg					1,000	10
Total		<u>14,431</u>			<u>10.01%</u>	<u>18,476</u>	
Total Employment within the County		<u>144,200</u>	(5)				

**Sources:**

- (1) Lorain County Auditor
- (2) Elyria City Auditor
- (3) Lorain City Auditor AIS
- (4) Team Lorain County
- (5) Ohio Department of Job & Family Services



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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Coroner	8	8	8	8	8	8	8	7	7	6
Common Pleas - Intensive Supervision	11	11	12	9	8	8	8	10	11	13
Common Pleas - County Probation Services	-	-	-	4	4	4	5	5	5	7
Common Pleas - Court Mediation	2	2	2	2	2	2	2	3	2	2
Common Pleas - Substance Abuse	2	2	2	-	-	-	-	-	-	-
Prosecutor's Victim Witness	4	4	4	5	4	5	4	4	4	5
<b>Public Works</b>										
Engineer Tax Map	7	7	8	7	7	7	6	6	7	6
Engineer - Motor Vehicle Gas Tax	78	73	73	81	84	76	79	75	78	76
Commissioner's - Bascule Bridge	9	9	9	9	9	9	9	9	9	9
<b>Health</b>										
LCBDD	364	361	360	372	401	415	426	417	395	371
LCBDD - Supportive Living	76	73	75	76	77	77	77	78	88	86
Commissioner's - Dog & Kennel	4	5	4	3	4	5	5	5	6	5
Commissioner's - Solid Waste	3	4	4	5	5	7	7	8	8	6
Commissioner's - Golden Acres	44	48	49	45	-	-	-	-	-	-
Commissioner's - Golden Acres - Medicaid	44	47	46	49	88	72	75	125	75	77
Commissioner's - Medicaid Outreach	3	3	3	-	-	-	-	-	-	-
Auditor - Dog & Kennel	2	3	2	2	3	2	-	4	2	2
Alcohol, Drug Abuse and Mental Health	5	6	5	5	5	5	5	5	5	5
TB Clinic	8	8	8	8	8	8	8	8	7	7
Community Mental Health	10	11	12	11	11	12	11	11	12	11
<b>Human Services</b>										
Commissioner's - Workforce Development Agency	-	4	4	5	7	7	6	7	5	114
Commissioner's - Jobs and Family Services	245	225	222	218	226	220	228	234	247	214
Children's Services	129	142	128	133	140	146	158	155	159	157
Child Support Enforcement Agency	72	67	64	67	74	76	81	87	71	60
Domestic Relations - Youth Services	21	18	15	15	10	11	4	4	4	1
Domestic Relations - Reclaim Ohio	32	33	35	32	35	36	40	37	43	36
Domestic Relations - IV E Grant	-	-	-	-	-	-	14	27	7	4
Veteran Services	12	12	11	12	11	11	12	12	7	12
LCBDD - Medicaid	-	-	15	16	28	31	31	33	36	36
<b>Personal Services</b>										
Sanitary Sewer	8	8	8	9	9	9	10	9	9	7
Transit Authority	-	-	-	-	5	5	5	4	5	6
<b>Other/Agency</b>										
Total	2,138	2,172	2,180	2,205	2,274	2,296	2,360	2,426	2,350	2,326

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

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

	2002	2003	2004	2005	2006	2007	2008	2009
General Government								
Legislative and Executive Commissioners								
Number of meetings	N/A	N/A	N/A	N/A	48	55	53	54
Auditor								
Number of non-exempt conveyances	7,512	8,489	8,991	8,860	8,035	6,845	6,215	5,414
Number of exempt conveyances	5,297	7,245	6,147	5,767	4,934	4,972	4,942	4,635
Number of real estate transfers	18,686	20,092	20,509	21,180	17,965	15,962	15,181	12,811
Number of parcels	149,619	152,935	155,032	158,154	159,979	160,132	162,026	165,454
Number of personal property returns	12,079	12,388	4,823	4,756	4,362	4,466	3,881	346
Number of checks issued	62,912	63,289	64,388	65,465	66,297	69,166	69,921	65,469
Treasurer								
Number of parcels collected	143,503	146,732	148,813	151,468	152,623	154,725	154,224	153,538
Return on portfolio	2.54%	1.71%	1.73%	2.90%	4.59%	5.06%	3.55%	1.33%
Prosecuting Attorney								
Number of cases - criminal	3,579	3,634	3,553	3,941	4,259	4,714	4,080	3,565
Number of cases - active civil lawsuits	26	37	31	37	49	62	56	363
Number of civil and miscellaneous legal opinions	751	802	690	703	808	683	3,000	3,000
Board of Elections								
Number of registered voters	166,092	172,771	196,596	185,550	190,767	186,007	204,400	203,555
Number of voters last general election	81,245	75,255	143,043	84,141	104,008	62,169	148,218	87,169
Percentage of register voters that voted	48.92%	43.56%	72.76%	45.35%	54.52%	33.42%	72.51%	42.82%
Recorder								
Number of deeds recorded	13,612	14,658	14,973	14,942	13,742	12,659	11,584	10,402
Number of mortgages recorded	28,943	34,796	26,102	24,743	21,474	36,637	28,443	28,700
Number of military discharges recorded	77	63	100	55	105	64	55	53
Buildings and Grounds								
Number of buildings	N/A	N/A	N/A	N/A	75	75	75	75
Square footage of buildings	N/A	N/A	N/A	N/A	1,144,617	1,144,617	1,144,617	1,144,617
Central Purchasing								
Number of purchase orders issued	N/A	N/A	N/A	N/A	4,400	4,600	4,900	3,977
Judicial								
Common Pleas Court								
Number of civil, criminal cases filed	6,275	6,193	5,797	6,959	7,562	7,926	8,304	8,109
Probate Court								
Number of civil cases filed	41	56	82	70	60	66	55	35
Juvenile Court								
Number of Juveniles Charged	2,056	2,208	2,029	2,047	2,155	1,893	1,537	1,467
Number of cases reviewed	3,705	3,546	3,499	3,544	3,505	3,107	2,649	2,441
Bindovers	36	31	18	12	45	17	14	11
Number of adjudged delinquent cases filed	N/A	N/A	2,148	1,267	2,099	2,299	1,611	1,980

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

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Clerk of Courts</b>								
Number of civil cases filed	2,489	2,364	2,465	2,779	2,833	2,592	2,357	2,300
Number of criminal cases filed	3,446	3,468	3,443	3,985	4,336	5,334	5,750	5,810
Number of tax cases filed	99	111	140	167	258	171	203	290
Number of appeals cases filed	229	210	230	231	205	233	215	221
Number of criminal domestic filed	1,558	1,411	1,453	1,376	1,394	1,435	1,428	1,451
Number of liens filed	3,379	3,993	3,624	4,049	5,017	5,169	7,252	7,008
<b>Domestic Relations</b>								
Number of cases filed	6,544	6,856	6,864	6,814	6,795	7,183	5,393	4,678
Number of disposition of cases	7,644	7,198	7,676	7,075	7,405	7,242	5,441	3,933
Number of traffic dispositions	2,261	2,383	2,186	1,961	2,005	2,098	1,476	1,352
<b>Law Library</b>								
Number of volumes in collection	21,033	21,075	21,122	21,187	21,273	21,373	21,432	21,488
<b>Public Safety</b>								
<b>Sheriff</b>								
Average daily jail census	392	394	403	448	485	454	445	426
Prisoners booked	7,839	7,885	8,218	8,621	8,374	8,185	8,095	7,879
Prisoners released	7,782	7,918	8,151	8,560	8,303	8,204	8,045	7,758
Cost of Prisoner Meals	\$428,731	\$446,189	\$447,476	\$448,837	\$508,064	\$497,648	\$536,203	\$628,133
Number of traffic citations issued	279	164	213	191	161	180	1,613	510
Number of calls for service	41,669	48,596	52,722	49,520	52,104	50,605	45,297	39,188
<b>Coroner</b>								
Number of cases investigated	204	184	201	212	217	206	203	210
Number of autopsies performed	51	53	52	46	51	50	17	31
Cases relinquished to attending physicians	N/A	N/A	N/A	N/A	N/A	293	289	276
<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	4.36
Number of bridges replaced/improved	8	5	21	7	14	7	7	10
Number of culverts built/replaced/improved	2	7	9	12	10	34	11	7
<b>Building Department</b>								
Number of permits issued - Additions	N/A	3	19	43	53	36	39	25
Number of permits issued - New Dwelling	N/A	4	66	57	81	58	52	21
Number of inspections performed	N/A	N/A	1,015	2,049	1,404	1,620	1,361	1,788
Contractors Registered	N/A	21	43	98	302	260	242	266
<b>Sewer District</b>								
Average daily sewage treated - gallons	407,583	435,903	427,586	433,183	481,383	482,383	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	2,652

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

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Health</b>								
<b>LCBDD</b>								
Number of students enrolled								
Early intervention program	539	557	522	624	632	623	598	638
Preschool	87	82	79	74	81	78	81	52
School age	135	139	122	133	136	155	137	150
Number employed at workshop	494	503	550	567	565	530	519	509
<b>Mental Health</b>								
Total client count - intensive	3,298	3,490	3,726	4,186	4,193	4,597	4,639	5,054
Total client count - non-intensive	3,376	3,729	4,237	4,335	4,435	4,470	4,478	5,425
Total client count - early intervention	N/A	237	897	757	1,425	2,269	2,659	1,991
<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	31,135
Total client count - Child Care Children Served	2,216	2,411	1,920	1,836	2,215	2,403	2,501	2,424
Total client count - Ohio Works First Recipients	4,427	4,702	5,038	5,088	5,187	4,445	4,068	4,198
Total client count - Disability Assistance Recipients	271	323	271	303	285	328	394	353
Total client count - Medicaid Eligible Recipients	29,425	33,606	33,321	39,429	39,915	39,672	40,342	42,779
<b>Children's Services</b>								
Intake Workload - Abuse	401	533	580	527	482	622	638	231
Intake Workload - Neglect	403	612	618	614	771	918	836	335
Intake Workload - Sex Abuse	212	226	277	265	308	307	292	159
Intake Workload - PL/Req Agn/OTI/Misc	56	58	23	4	N/A	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	72
Intake Workload - Dependency	31	44	19	20	43	34	8	N/A
Intake Workload - Information & Referral	578	149	227	138	131	145	852	1,926
Intake Workload - Screened Out	1,057	2,070	1,263	1,191	1,217	1,338	264	1,110
<b>Veteran Services</b>								
Veterans Requesting Financial Assistance	N/A	N/A	N/A	N/A	1,340	3,025	475	297
Veterans Receiving Financial Assistance	N/A	N/A	N/A	N/A	1,299	2,951	411	242
Total Veteran Service Commission Contacts	N/A	N/A	N/A	N/A	3,412	7,560	6,108	10,248
Total Veteran Service Office Contacts	N/A	N/A	N/A	N/A	4,106	5,868	5,718	4,155
Amount of benefits paid to county residents	N/A	N/A	N/A	N/A	\$309,691	\$481,985	\$485,525	\$412,176

Source: Lorain County Departments



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

	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Government</b>								
<b>Legislative and Executive Commissioners</b>								
Administrative office space (sq. ft.)	7,918	7,918	8,587	8,587	18,949	18,949	18,949	18,949
Auditor								
Administrative office space	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Treasurer								
Administrative office space	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895	895	895	895
Prosecuting Attorney								
Administrative office space	10,582	10,582	33,574	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	14,870
Recorder								
Administrative office space	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Buildings and Grounds								
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Data Processing								
Administrative office space	2,740	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	1,940
Judicial								
Common Pleas Court								
Administrative and Courtroom Space	N/A	N/A	62,775	62,775	62,775	62,775	62,775	62,775
Number of court rooms	8	8	10	10	10	10	10	10
Probate Court								
Number of court rooms	1	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	17,513
Certificate of Title	3,466	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	35,035
Law Library								
Administrative office space	3,538	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	2,380
Public Safety								
Sheriff								
Jail capacity	422	422	422	422	422	422	422	422
Number of patrol vehicles	30	30	31	36	41	48	48	48
Probation								
Administrative office space	N/A	N/A	355	355	355	355	355	355

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

	2002	2003	2004	2005	2006	2007	2008	2009
Disaster Services								
Number of emergency response vehicles	4	4	4	4	5	5	5	5
Coroner	-	-	-	-	-	-	-	-
Number of emergency response vehicles	-	-	-	-	-	-	-	-
Public Works								
Engineer								
Centerline miles of roads	263.90	263.90	263.90	263.90	263.90	263.90	263.90	263.90
Number of bridges	22	22	22	22	22	22	22	22
Number of major culverts	43	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	1,214
Number of vehicles	91	91	91	91	91	95	96	111
Tax Map								
Administrative office space	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026
Sewer District								
Number of treatment facilities	6	6	6	6	6	4	4	4
Number of pumping stations	1	1	1	1	1	4	4	4
Miles of sewer lines	41	41	41	41	41	41	41	41
Miles of water lines	42	42	42	42	42	42	42	42
Health								
LCBDD								
Number and type of facilities	7	7	7	7	7	8	8	8
Number of busses	15	15	15	16	39	39	39	39
Group Home Facilities	6	6	6	6	6	6	6	6
Mental Health								
Number of facilities	1	1	1	1	1	1	1	1
Human Services								
Jobs and Family Services/Child Support								
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235
Children's Services								
Administrative office space	10,387	10,387	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	19	19	19	19	19	19	22	22
Veteran Services								
Administrative office space	850	850	850	850	850	850	850	850
Number of vehicles	1	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



# Dave Yost • Auditor of State

## LORAIN COUNTY 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  
SEPTEMBER 29, 2011