

# Lorain County

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## **Comprehensive Annual Financial Report**

**For The Year Ended December 31, 2006**

**Mark R. Stewart, Auditor**



# ***Introductory Section***

*Introductory Section*



**Lorain County Auditor  
Mark R. Stewart**

# **Comprehensive Annual Financial Report**

*For the Year Ended December 31, 2006*



## **Lorain County Ohio**

**Mark R. Stewart**  
Lorain County Auditor

*Prepared by:*

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

**Lillian C. Brand**  
Comptroller

**LORAIN COUNTY, OHIO**  
**December 31, 2006**

**LORAIN COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2006**

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**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

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**OFFICE OF THE AUDITOR**  
LORAIN COUNTY, OHIO

**MARK R. STEWART**  
Auditor



August 28, 2007

Lorain County Commissioners:

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

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for the County of Lorain, Ohio, for the year ended December 31, 2006. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

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

1. The Introductory Section includes a Table of Contents, the Letter of Transmittal, a list of elected officials, the organization chart of the county government, the organizational chart of the County Auditor's Office, the Lorain County Geographical Information System Maps, and the GFOA Certificate of Achievement.
2. The Financial Section includes the Independent Auditor's Report, Management's Discussion and Analysis, the Financial Statements, which include explanatory notes and relevant supplemental financial statements and schedules for 2006.
3. The Statistical Section includes selected financial, economic, demographic, and other socioeconomic information about the County which may be used to extrapolate trends for comparative years.

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

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

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to the 2000 census, the County had a population of 284,664, making it the ninth most populous of the 88 counties in the State.

The County has only those powers, and powers incidental thereto, conferred upon it by the State Constitution and statutes. A three member Board of Commissioners (the Board) is elected at large in even-numbered years for four-year overlapping terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to financial affairs of the County.

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

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

Other elected officials, serving four-year terms each, include Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, and the Probate Judge are also elected on a county-wide basis.

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

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Lorain County (the Primary Government) and its Component Units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organizations resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the County is obligated for the debt of the organization. The Lorain County Regional Airport Authority, the Murray Ridge Production Center, Inc. and the Lorain County Port Authority have been included as discretely presented component units.

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

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

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

The County has access to other land transportation as well as sea or air. The County has access to major railroad systems and is currently served by Amtrak, ConRail, Norfolk and Southern, Chessie System and Lorain and West Virginia railroads. A major port located within the corporate limits of the County has facilities which provide ore-transshipping from ship to rail, and docks and other facilities for the receipt of gypsum ore, concrete and aggregates. The port is operated by the Lorain Port Authority, a political subdivision separate from the County. Air freight and air passenger service access is provided through the Lorain County Regional Airport in New Russia Township and Cleveland Hopkins International Airport and Burke Lakefront Airport in adjacent Cuyahoga County.

Numerous adult education opportunities complement the educational programs offered to the youth of the County. The Lorain County Community College provides the opportunity for the citizens of the County to further their education with associate degrees in various fields. The college has teamed-up with other major universities for students to obtain four-year and graduate degrees.

## **MAJOR INITIATIVES**

The County completed a number of projects in 2006, continued numerous others and started new major construction and renovation projects to serve the public more efficiently and effectively in addition to promoting greater economic growth. The County has continued to invest in the infrastructure with the repaving of various highways and embarking on major sewer improvements in order to maintain the high level of service that the citizenry deserves.

In September of 2006 the County issued an Energy Conservation Bond for \$4,220,000 for the purpose of financing the cost of installation, modifications of installations, and remodeling certain County buildings to conserve energy. The after renovation savings on energy costs should be enough to offset the debt service and will not add an additional burden to the general fund. The project was initially started in 2005 but the majority of work was started and completed in 2006. Other renovation projects started prior to 2006 and completed during the year, include the County Engineer's office renovation at a cost of approximately \$260,000 and renovations to the County parking garage at \$530,000.

The County had numerous construction projects for its buildings that are near completion at the end of 2006. Major renovations to the County Administration Building, County Records Center and a much anticipated transportation hub all received extensive work in 2006. Approximately \$4.4 million has been spent on updating various areas of these buildings with additional expenditures to be made in 2007. Additionally, approximately \$209,000 was spent on repairing and repaving various parking lots.

In May 2004 the County completed a new 228,000 square foot Justice Center. The total capitalized construction costs of the project amounted to \$41.7 million. The total estimated costs of the project was \$46 million which included items other than the brick and mortar, was paid from cash reserves on hand, and issuance of \$25 million in bonds. The Justice Center was designed and built to accommodate for potential future growth. Since its opening, the County has expended an additional \$2.2 million in construction costs for the facility. Parts of these costs are due to the addition of a new General Division Judge and support staff that was scheduled to take office in January 2007. This will bring the total number of General Division Judges to six.

With the construction of this facility, the County relocated a number of departments from the Pre-1900's Courthouse to the Justice Center freeing up that office space. The County completed renovations in 2006 to these facilities enabling it to house other County departments. More than \$315,000 has been spent since late 2004 in construction and remodeling costs.

The County also has a number of ongoing sewer projects at year-end totaling more than \$500,000 at the end of 2006 and should be completed in 2007. These projects will provide much-needed sewers to the area to help meet the demands put on by the growth in the County and help spur development for these regions of the County.

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

## **DEPARTMENT FOCUS**

The featured department for this year's CAFR is the office of Probate Judge, The Honorable Frank J. Horvath.

The probate court is a division of the court of common pleas. The office of the probate judge is an elected position with a six-year term. The probate judge also serves as the clerk of the probate court and appoints deputy clerks to assist in carrying out the business of the court. The probate judge may also appoint a magistrate and investigators to assess the circumstances of any individual under the court's jurisdiction.

The Ohio Revised Code places over two hundred separate duties upon the probate court. A significant portion of these is administrative in nature, consisting of reviews of various applications, affidavits, reports, accountings, and other documents. Provided that the submitted matters are consistent with statutory and other legal requirements, the court grants the application or provides the requested relief. When a contested issue arises in the administrative process, court proceedings take on an adversarial character more commonly associated with trial courts.

The probate court is generally understood to be the court that handles decedent's estates and guardianships. Estate administration involves court oversight in the transfer of decedent's assets to beneficiaries and heirs. The court accomplishes this task by appointing executors or administrators, who collect the assets, pay outstanding debts, and then distribute the remaining assets to those who are entitled to receive them. The court reviews these actions by requiring a bond, when necessary, and by examining various documents, including inventory and accounting forms.

If a decedent dies with a will, the will controls the distribution of decedent's assets. If there is no will, the Ohio Revised Code determines which persons receive decedent's assets. If a will is contested, a jury determines whether or not a will is valid.

With regards to guardianships, the court may appoint a guardian either for a minor or for an incompetent adult. A guardian, under court supervision, is responsible for making personal and/or financial decisions for the ward. Court supervision is accomplished, in part, through the filing of reports and accountings by the guardian. Both a minor and an adult ward have a number of rights and protections to insure against an unnecessary or ineffective guardianship.

Other case types handled by the probate court include adoptions, name changes, granting marriage licenses, overseeing testamentary trusts and adjudicating mental illness commitments.

## **FINANCIAL INFORMATION**

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

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

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

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

**Budgetary Control** The Board of County Commissioners adopts a permanent appropriation measure in December of the previous year. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the department level within the general fund and at the fund level for all other funds. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account.

**Debt Limitation** - At December 31, 2006, general obligation bonds outstanding totaled \$29,840,000. During 2006, \$4,220,000 of general obligation bonds were issued and \$1,270,000 of general obligation bonds were retired. The County's total legal debt margin at December 31, 2006 was \$128,422,785.

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

The County has a liability for loans from the Ohio Water Development Authority. Loan proceeds were used for ongoing sewer system improvements and are being repaid from special assessments charged to benefited property owners. At December 31, 2006, the special assessment liability for the loans was \$1,086,936.

Special Assessment Bonds outstanding at December 31, 2006, were \$4,308,195. Special Assessment Bonds are backed by the full faith and credit of the County. In the event of default by the property owners charged with the assessment, the County would be responsible for the debt service payments.

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

**Cash Management** - The County pools its cash to simplify cash management. All idle moneys are invested, with the earnings paid into the general fund and other qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit, STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury Bills, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Student Loan Market Association (SLMA) notes, National City Money Market Fund, Federal Home Loan Mortgage Company (FHLMC) notes, Federal securities, commercial paper, bankers acceptances and overnight repurchase agreements. Interest earned on investments is credited to the general fund, except as stipulated by State Statute or County resolution. Interest earnings for the primary government totaled \$7,811,432 during 2006.

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

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

## **INDEPENDENT AUDIT**

Varney, Fink & Associates, Inc. conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2006. 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, 2005. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

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

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

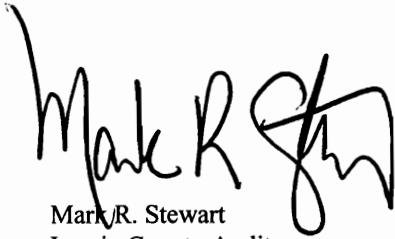
## **Acknowledgments**

The preparation of a financial document of this magnitude is the result of a combined effort of a number of dedicated individuals who deserve recognition for their efforts. I wish to extend my appreciation to the entire staff of the

Auditor's office. Special thanks are extended to J. Craig Snodgrass, CPA, CGFM, Lillian Brand, Cheryl Litz, Carmella Phillips, Diane Schuster, Greg Holcomb, Maggie Barta, Jessica Basinski, Mike Resar, Lisa Hobart and the Budget Department.

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

Respectfully yours,

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

Mark R. Stewart  
Lorain County Auditor

**Lorain County, Ohio**  
Elected Officials  
As of December 31, 2006

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**Board of Commissioners**

Elizabeth C. Blair

Ted Kalo

Lori Kokoski

**County Auditor**

Mark R. Stewart

**County Treasurer**

Daniel J. Talarek

**Prosecuting Attorney**

Dennis Will

**Clerk of Courts**

Ron Nabakowski

**Coroner**

Paul M. Matus

**Sheriff**

Phil R. Stammitti

**Common Pleas Court Judges**

Edward M. Zaleski

Lynett M. McGough (term ending 12/31/06)

James Burge (term commencing 01/05/07)

Thomas W. Janas (term ending 12/31/06)

Raymond Ewers (term commencing 01/01/07)

Mark Betleski

Christopher Rothgery

James Miraldi (term commencing 01/06/07)

**Probate Court Judge**

Frank J. Horvath

**Domestic Relations Judges**

David A. Basinski

Paulette Lilly (term ending 12/31/06)

David Basinski (term commencing 01/04/07)

Debra Boros

**Engineer**

Kenneth P. Carney

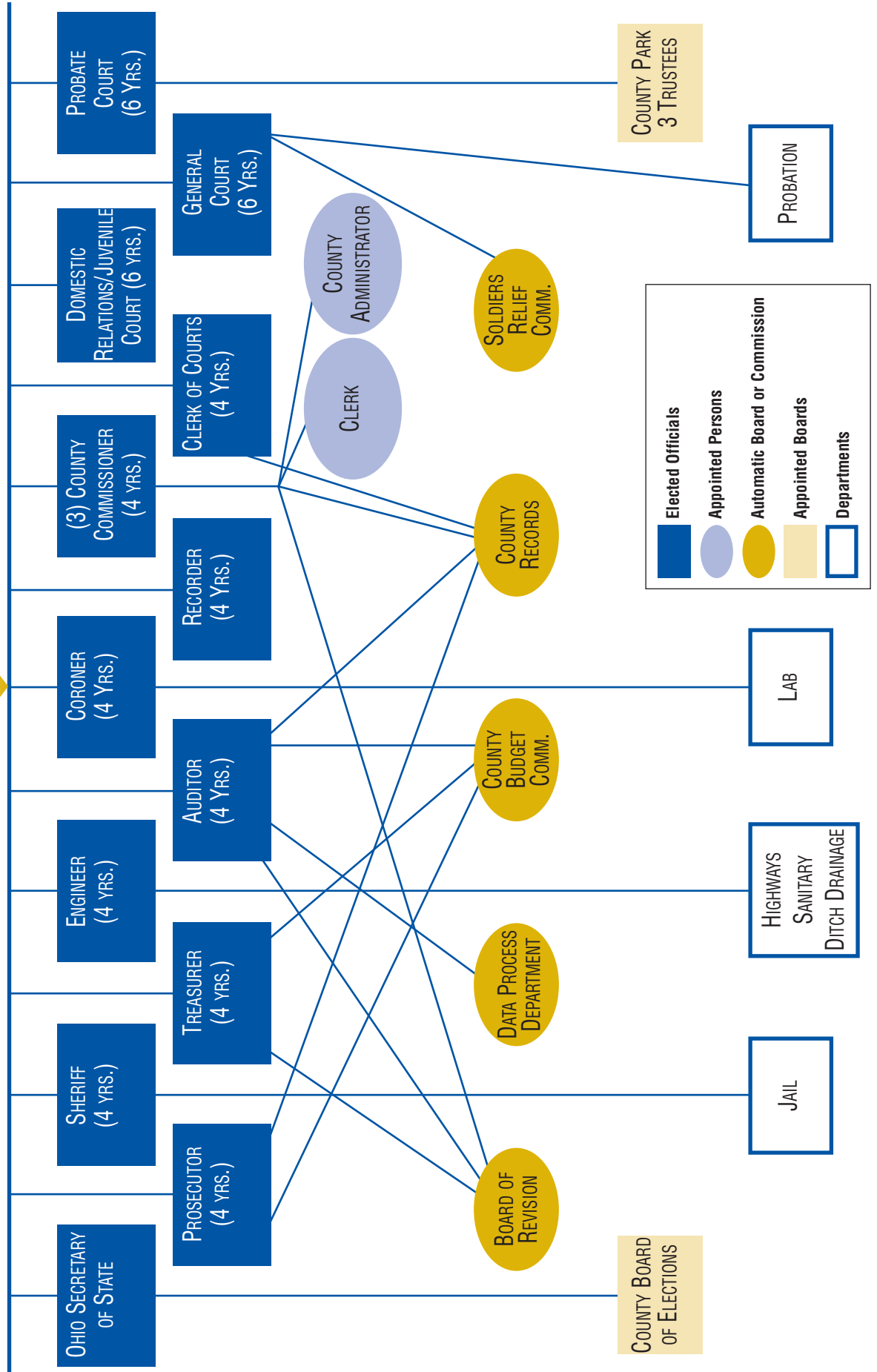
**Recorder**

Judy Nedwick



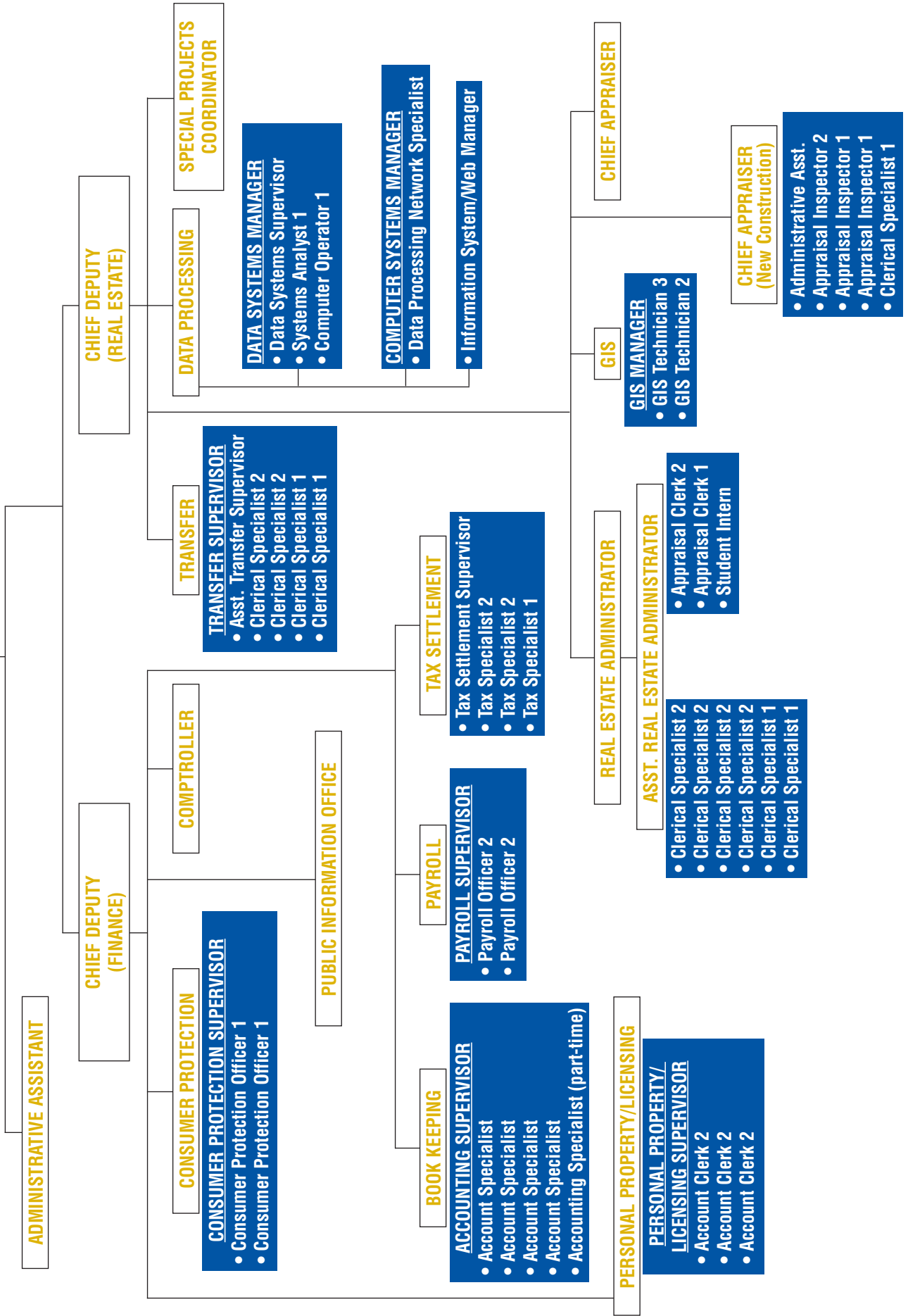
# Lorain County Government

## REGISTERED VOTERS



# Lorain County Auditor's Organizational Chart

## AUDITOR



## Lorain County Airport



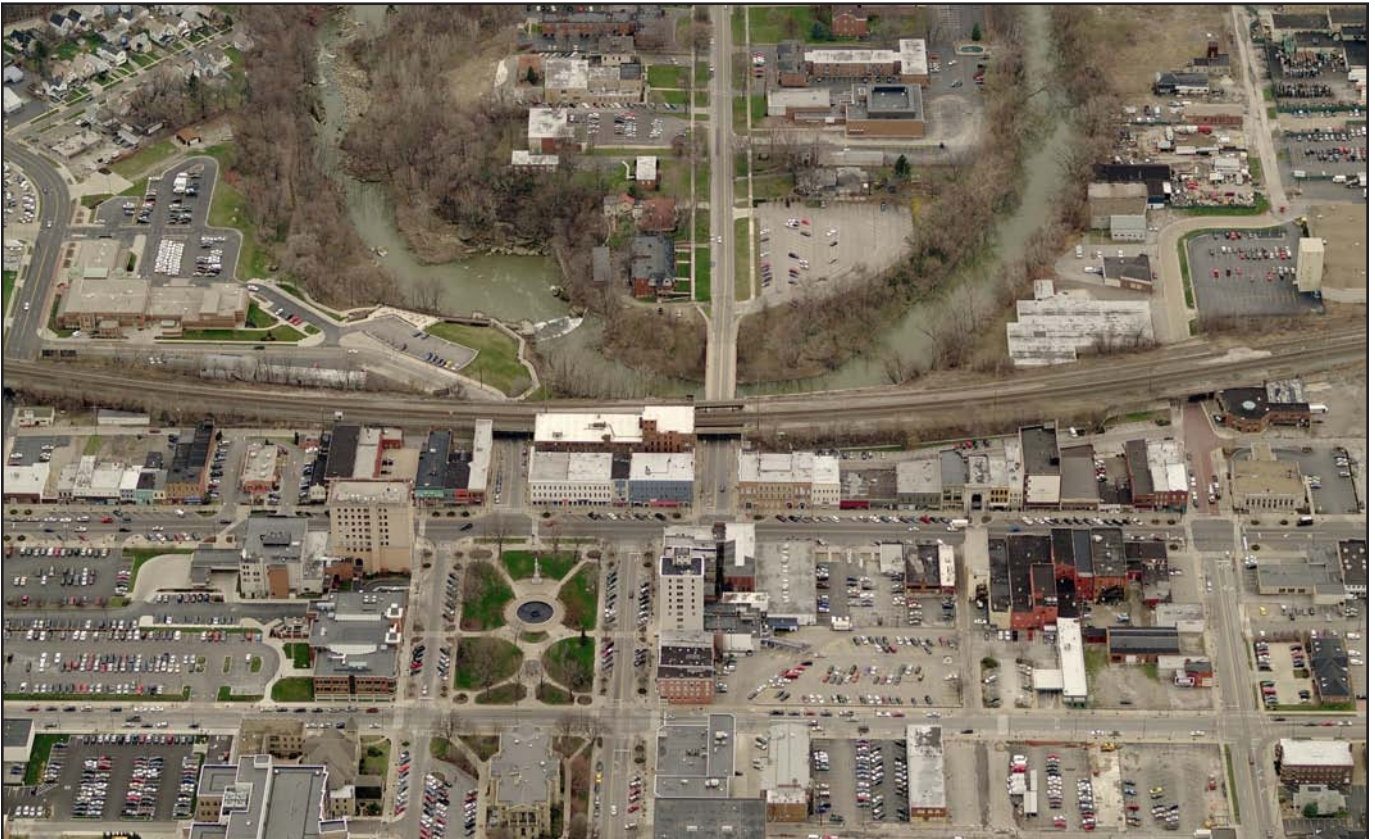
## Downtown Amherst



## I-90 and St. Rt. 83 - Avon



## Downtown Elyria



# Lake View



## Lorain County Fairgrounds



## Vermilion Shores



# 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, 2005

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



A handwritten signature in black ink, appearing to read "Thomas J. Blain".

President

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

Executive Director

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# ***Financial Section***

***Financial Section***

**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Lorain County, Ohio, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., a discretely presented component unit, which statements reflect total assets of \$1,638,425 as of June 30, 2006, and total revenues of \$1,815,494 for the year then ended. We did not audit the financial statements of the Lorain County Regional Airport Authority, a discretely presented component unit, which statements reflect total assets of \$63,189 as of December 31, 2006, and total revenues of \$371,291 for the year then ended. Those financial statements were audited by other auditors whose reports have been furnished to us and our opinion, insofar as it relates to the amounts included for the Murray Ridge Production Center, Inc. and the Lorain County Regional Airport Authority, discretely presented component units, is based on the reports of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County, as of December 31, 2006, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Job & Family Services, Children Services, Community Mental Health and MRDD for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## INDEPENDENT AUDITOR'S REPORT (continued)

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2007 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

*Varney, Fink & Associates*

VARNEY, FINK & ASSOCIATES, INC.  
Certified Public Accountants

August 28, 2007

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2006**

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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, 2006. It is the intent of this discussion and analysis to look at the County's performance as a whole. Note that readers should also review the transmittal letter and the financial statements to further understand the County's financial performance.

**Financial Highlights**

Key financial highlights for 2006 are:

- The General Fund balance decreased \$2,577,756 or 7.0%
- The County had an increase in sales tax revenues, real estate tax collections and investment income during 2006.

**Overview of the Financial Statements**

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

**Government-wide Financial Statements**

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

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

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

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

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

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

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

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

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**Fund Financial Statements**

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

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

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

The County maintains several individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 16-21 of this report.

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

Proprietary Funds – The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an Enterprise Fund to account for the Lorain County Regional Airport, Sanitary Engineer operations and the Lorain County Transit System. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County used an Internal Service Fund to account for the medical self-insurance. The proprietary fund financial statements can be found on pages 28-31 of this statement.

Fiduciary Funds – Are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The Fiduciary Fund financial statements can be found on page 32 of this statement.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 36-71 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules that can be found on pages 73-192 of this report.

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**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of Lorain County, assets exceeded liabilities by \$313.0 million (\$288.9 million in governmental activities and \$24.1 million in business-type activities) as of December 31, 2006. The largest portion of the County's net assets (53.87%) is in unrestricted net assets and (41.9%) is in investment in capital assets (i.e.; buildings, land, equipment and machinery, infrastructure), less any related debt used to acquire those assets that are still outstanding. Lorain County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Net assets are included in the following Table 1.

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

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
<b>Assets</b>						
Current and Other Assets	\$220.6	\$213.9	\$ 1.0	\$ 1.0	\$221.6	\$214.9
Capital Assets, net	<u>141.4</u>	<u>135.6</u>	<u>25.8</u>	<u>11.6</u>	<u>167.2</u>	<u>147.2</u>
<b>Total Assets</b>	<u>\$362.0</u>	<u>\$349.5</u>	<u>\$26.8</u>	<u>\$12.6</u>	<u>\$388.8</u>	<u>\$362.1</u>
<b>Liabilities</b>						
Current and Other Liabilities	\$18.3	\$17.9	\$ 1.0	\$ .7	\$19.3	\$18.6
Note Payable	7.5	4.7	-	-	7.5	4.7
Long-Term Liabilities due within one year	6.2	5.5	.2	.2	6.4	5.7
Long-Term Liabilities due in more than one year	<u>41.1</u>	<u>37.9</u>	<u>1.0</u>	<u>1.2</u>	<u>42.1</u>	<u>39.1</u>
<b>Total Liabilities</b>	<u>\$73.1</u>	<u>\$66.0</u>	<u>\$ 2.2</u>	<u>\$2.1</u>	<u>\$75.3</u>	<u>\$68.1</u>
<b>Net Assets</b>						
Invested in Capital Assets Net of Debt	\$107.3	\$104.1	\$24.7	\$10.4	\$132.0	\$114.5
Restricted:						
Highways and Streets	2.3	.8	-	-	2.3	.8
Justice Center	5.8	6.9	-	-	5.8	6.9
Sewer Projects	4.8	.2	-	-	4.8	.2
Capital Improvements	.4	4.1	-	-	.4	4.1
Unrestricted	<u>168.3</u>	<u>167.4</u>	<u>(.1)</u>	<u>.1</u>	<u>168.2</u>	<u>167.5</u>
<b>Total Net Assets</b>	<u>\$288.9</u>	<u>\$283.5</u>	<u>\$24.6</u>	<u>\$10.5</u>	<u>\$313.5</u>	<u>\$294.0</u>

At December 31, 2006, Unrestricted assets (\$168.3 million) may be used to meet the County's ongoing obligations to citizens and creditors.

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Table 2 below, indicates the changes in net assets for the year ended December 31, 2006 and 2005.

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

	<b>Governmental</b>		<b>Business Type</b>		<b>Total</b>	
	<b>Activities</b>		<b>Activities</b>			
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Revenues						
Program Revenues:						
Charge for Services	\$ 41.0	\$ 39.8	\$2.0	\$1.7	\$ 43.0	\$ 41.5
Operating Grants and Contributions	90.0	92.4	4.2	4.0	94.2	96.4
Capital Grants and Contributions	4.2	5.0	-	-	4.2	5.0
General Revenues:						
Taxes	80.1	74.6	-	-	80.1	74.6
Investment Income	7.8	4.7	-	-	7.8	4.7
Intergovernmental Revenue not Restricted to Specific Programs	8.5	10.6	-	-	8.5	10.6
Other	1.5	.8	-	-	1.5	.8
Total Revenues	<u>\$233.1</u>	<u>\$227.9</u>	<u>\$6.2</u>	<u>\$5.7</u>	<u>\$239.3</u>	<u>\$233.6</u>
Program Expenses						
General Government:						
Legislative and Executive	\$ 34.8	\$ 40.6	\$ -	\$ -	\$ 34.8	\$ 40.6
Judicial System	19.1	17.4	-	-	19.1	17.4
Public Safety	24.6	24.6	-	-	24.6	24.6
Public Works	14.7	14.0	-	-	14.7	14.0
Health	44.7	41.8	-	-	44.7	41.8
Human Services	86.6	83.1	-	-	86.6	83.1
Economic Development and Assist.	.8	1.1	-	-	.8	1.1
Interest and Fiscal Charges	1.9	1.6	-	-	1.9	1.6
Sewer System	-	-	1.2	1.2	1.2	1.2
County Transit	-	-	4.6	4.4	4.6	4.4
Total Program Expenses	<u>\$227.7</u>	<u>\$224.8</u>	<u>\$ 5.8</u>	<u>\$5.6</u>	<u>\$233.5</u>	<u>\$230.4</u>
Increase in Net Assets						
Before Transfers and Contributions	5.4	3.1	.4	.1	5.8	3.2
Transfers and Contributions	-	(.5)	13.7	.5	13.7	-
Change in Net Assets	5.4	2.6	14.1	.6	19.5	3.2
Net Assets – Beginning	<u>283.5</u>	<u>280.9</u>	<u>10.5</u>	<u>9.9</u>	<u>294.0</u>	<u>290.8</u>
Net Assets – Ending	<u>\$288.9</u>	<u>\$283.5</u>	<u>\$24.6</u>	<u>\$10.5</u>	<u>\$313.5</u>	<u>\$294.0</u>

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

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**Governmental Activities**

Tax revenue accounts for \$80,070,425 of the \$233,103,748 total revenue for governmental activity, or 34.3% of total revenue. The major recipients of intergovernmental revenue were the General Fund receiving \$6,954,239 and the Job and Family Services, receiving \$1,501,731.

The County's direct charges to users of governmental services made up \$41,026,549 or 17.6% 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 \$86,585,102 of the \$227,738,822 total expenses for governmental activities, or 38.0% of total expenditures. The next largest program is Health, which equals \$45,274,813 or 19.9% of total governmental expenses.

**Business-Type Activities**

The net assets for the business-type activities for the County increased by \$14,056,635 during the year 2006. Major revenue sources were Charges for Services of \$2,019,845 and Operating Grants of \$4,190,206. At the end of 2006 the Lorain County Airport transferred the fixed assets to Lorain County. In 2007 the operations of the airport will be reported by the County.

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

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$112,017,795, an increase of \$5,192,040 in comparison with the prior year. Approximately 71% of this total amount or \$79,533,263 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 \$13,417,509, (2) to pay debt service of \$3,820,357 or (3) for a variety of other restricted purposes of \$15,246,666.

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 \$20,363,189, while the total fund balance decreased to \$35,102,640. 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 35.6% of total General Fund expenditures, while total fund balance represents 61.4% of that same amount.

The fund balance of the County's General Fund decreased by approximately \$2,577,756 or 6.8%. This decrease is due in part to an increase in healthcare and insurance costs, increased spending on Economic Development and Public Safety. Off-setting the increase is additional interest income from rising interest and investment rates.

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

The fund balance of the Job and Family Services increased by approximately \$2,446,204. The increase is due to receipt of incentive funding for TANF Program



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The fund balance for Children Services Board increased by \$838,296. The increase is due to increased tax collections and funding amounts in state grants and timing issues on when monies are received.

The fund balance for the Community Mental Health Board increased approximately \$627,081. The increase is due to increased tax collections on a replacement tax levy.

The fund balance for the Board of Mental Retardation and Developmental Disabilities experienced a net increase of \$421,801 due primarily to an increase on tax revenues.

The Q Construction fund balance decreased by \$1,058,562 due to actual construction costs incurred.

Enterprise Funds - The County's Enterprise Funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the Sewer fund totaled \$(209,081) and the increase in net assets of the Sewer Fund was \$65,423 for the year. The County Transit Fund unrestricted net assets totaled \$98,075 at year end and net assets increased \$329,262 during the year. The Lorain County Regional Airport transferred its fixed assets to the County at the end of 2006. The County will report the operations of the airport for 2007.

**General Fund Budgetary Highlights**

As, required by State statute, the Board of County Commissioners adopts an annual appropriation (budget) resolution, effective the first day of January, for all County funds under its jurisdiction. In addition to the County General Fund, ninety-four (94) 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 2005 and 2006:

	<b>2005</b>	<b>2006</b>	<b>Increase/(Decrease)</b>
Fund Balance at Beginning of Year	\$22,200,589	\$20,409,986	\$(1,790,603)
Revenues	55,295,305	57,244,926	1,949,621
Expenditures	53,481,669	57,208,472	3,726,803
Advances/Transfers In/(Out)	(3,604,239)	(3,675,577)	(71,338)
Fund Balance at End Of Year	\$20,409,986	\$16,770,863	\$(3,639,123)

The ending year County General Fund balance decreased \$3,639,123 or 17.8% as compared to Year 2005. This decrease is a reflection of the total Fund activity, in terms of revenues, expenditures and transfers/advances. Revenues increased by \$1,949,621 (3.5%) represented by strong increase in interest income component. Expenditures increased by \$3,726,803 (7.0%) represented by increases in Judicial, Public Safety, Human Services and Capital Outlay areas combined with a major increase in the Legislative & Executive area. The national, state and local economies continued to recover from the recession of 2001 and 2002 and solid growth in 2005. However, we have to take note that increases to the county general fund expenditures exceeded increases in the county general fund revenues by \$1,777,182.

The recording daily, weekly and monthly general fund revenues and expenditures as compared to the original budget necessitate updates toward a final annual budget. In terms of revenues, not only are daily reviews of specific line item revenue accounts examined closely and independently by both the County Auditor's office and the Commissioners' Budget Department, but also, extensive quarterly reviews for all line item revenue accounts are undertaken on a coordinated and joint effort basis by these departments. Monthly general fund financial reports are prepared which analyze monthly and year-to-date comparisons of revenues, expenditures and cash balances.

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The difference between the General Fund's final budget and actual were minor except for:

- \$3,003,748 in Legislative and Executive which was due to monies allocated to cover potential liabilities and various allocations that were not needed.
- \$8,275,117 in Operating Transfers-out which was originally set aside for budget stabilization, transfers, advances and any unforeseen liabilities not appropriated within other line items as well as long term capital projects that were currently under review. These items never materialized in the current year

The County General Fund is organized and structured on the basis of forty-six (46) Departments and Cost Centers – each with its own set of budgeted line item accounts. For continued growth restraint of County General Fund Expenditures, Commissioners continued several budget policy decisions initiated with the 2006 County General Fund Budget for all Departments:

- 1) Department Salaries & Wages and their associated line item accounts were carefully scrutinized and increased or decreased where necessary.
- 2) Mandated line item accounts were reviewed and increased, decreased or maintained at their 2005 levels as required by the Ohio Revised Code.
- 3) Supplies and Equipment line item accounts were maintained at their 2005 levels.
- 4) Travel and Staff Training line item accounts were maintained at their 2005 levels.
- 5) Discretionary departmental line item accounts were maintained at their 2005 levels.

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

	<b>Service Component</b>	<b>2005 Budget</b>	<b>% Of Total 2005 Budget</b>	<b>2006 Budget</b>	<b>% Of Total 2006 Budget</b>	<b>\$ Increase/ (Decrease)</b>	<b>% Increase/ (Decrease)</b>
1.	<b>Legislative/Executive</b>	\$27,621,804	51.6%	\$28,894,726	50.5%	\$1,272,922	4.6%
2.	<b>Judicial</b>	14,698,031	27.5%	14,975,365	26.2%	277,334	1.9%
3.	<b>Public Safety</b>	7,133,858	13.3%	6,982,953	12.2%	(150,905)	(2.1%)
4.	<b>Capital Outlay</b>	733,667	1.4%	3,067,392	5.4%	2,333,725	318.1%
5.	<b>Human Services</b>	2,563,727	4.8%	2,533,406	4.4%	(30,321)	(1.2%)
6.	<b>Inter-Governmental</b>	464,284	0.9%	465,232	0.8%	948	0.2%
7.	<b>Public Works</b>	262,774	0.5%	285,864	0.5%	23,090	8.8%
8.	<b>Health</b>	3,524	0.0%	3,534	0.0%	10	.3%
	<b>Total Expenditures</b>	<b>\$53,481,669</b>	<b>100.0%</b>	<b>\$57,208,472</b>	<b>100.0%</b>	<b>\$3,726,803</b>	<b>7.0%</b>

Legislative/Executive and Judicial components are responsible for approximately four-fifths (76.7%) of all General Fund Expenditures in 2006, a \$1,550,256 (3.5%) increase as compared to Year 2005. These two service components contain the majority of all personnel who receive salaries and benefits from the County General Fund. One line-item account within these components that is responsible for a large portion of the increased expenditures is the increase cost for employee health insurance & prescription drug coverage. Future issues that will have an effect on the expenditures side of the County General Fund, as related to employee staffing will be the creation of a "Family Court" by combining the current Domestic Relations and Probate Courts and the addition of a sixth Judge to the County Court of Common Pleas.

**Capital Assets and Debt Administration**

Capital Assets – The County's investment in capital assets for its governmental and business-type activities as of December 31, 2006, amounts to \$167,298,256 (net of accumulated depreciation). This investment in capital assets includes land, building structures and improvements, vehicles, furniture, fixtures and equipment and infrastructure.

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

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**Debt Administration**

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

Moody's Investors Services had assigned an "Aa3" bond rating for Year 2006 for the County and Fitch's had assigned an "AA" rating to the County for Year 2006 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 2006 ended with Lorain County General Obligation (G.O.) Bond Indebtedness being \$29,840,000. Excluding the County's April 2002 20-year G.O. Bond current \$17,255,000 debt balance for a new \$45,000,000 Justice Center, total G.O. Bond Indebtedness was \$12,585,000 at year-end 2006 as compared with year-end 2005 of \$8,900,000 an increase of \$3,685,000. This increase is attributed to issuing a new G.O. Bond for the Energy Conservation Project. Which, after ten years, the cost savings will cover the debt. \$1,955,000 in the debt service is attributed to capital funding needs of the County Engineer's Office, with yearly debt service amounts also fully reimbursed to the County which is secured by the Motor Vehicle Gas Tax Revenues of that office. Lorain County's outstanding G.O. Notes obligation currently is \$7,480,000 of which \$1,260,000 will become due on August 2007; \$3,850,000 will become due November 2007 and \$2,370,000 will become due June 2007.

<b>General Obligation Bonds</b>	
Human Service Building & Juvenile Facilities	\$ 4,785,000
Engineer's Office	1,955,000
Board of Elections	1,625,000
Energy Conservation	4,220,000
	12,585,000
Justice Center	17,255,000
Total	\$29,840,000

In addition to general obligation bonds and notes to meet its borrowing needs the County utilizes OWDA loans and Special Assessment bonds and notes to finance Sanitary Sewer and Waterline Projects. Current debt levels are modest and are reimbursable by way of sewer assessments and tap-in fees. Future activity to construct sewer and water lines is expected to increase as the result of new home development and light commercial/retail expansion in the County.

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

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

- The unemployment rate for the County is currently 5.5%, which is a decrease from the rate of 5.8% a year ago. The state average unemployment rate was 5.9% and the national average was 5.1%.
- 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 \$22,041,962 to \$20,363,189. The County has prepared a budget for 2007 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.

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**Request for Information**

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

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

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**Lorain County, Ohio**  
**Statement of Net Assets**  
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	<u>Primary Government</u>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 122,986,324	\$ 849,011	\$ 123,835,335	\$ 438,337
Cash with Fiscal and Escrow	256,792	-	256,792	-
Cash in Segregated Accounts	303,491	-	303,491	-
Investments	-	-	-	859,855
Receivables, Net of Allowances	95,315,369	632,781	95,948,150	227,579
Internal Balances	441,489	(441,489)	-	-
Due from Component Units	83,247	-	83,247	-
Inventory	1,178,074	245	1,178,319	-
Prepaid Expenses	-	-	-	21,750
Deposits	-	-	-	1,000
Non-Current Assets:				
Bond Fund Program Reserves	-	-	-	2,509,888
Capital Assets not being Depreciated	12,111,712	5,050,192	17,161,904	14,957
Capital Assets, net of Depreciation	129,365,488	20,770,864	150,136,352	160,225
<b>Total Assets</b>	<b>362,041,986</b>	<b>26,861,604</b>	<b>388,903,590</b>	<b>4,233,591</b>
<b>Liabilities:</b>				
Accounts Payable	13,538,000	1,023,868	14,561,868	72,757
Claims Payable	2,385,620	-	2,385,620	-
Intergovernmental Payable	2,398,639	15,080	2,413,719	126,866
Deferred Revenue	-	-	-	43,326
Note Payable	7,480,000	-	7,480,000	-
Noncurrent Liabilities:				
Due within One Year	6,188,976	168,148	6,357,124	-
Due in more than One Year	41,144,127	1,031,394	42,175,521	101,499
<b>Total Liabilities</b>	<b>73,135,362</b>	<b>2,238,490</b>	<b>75,373,852</b>	<b>344,448</b>
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	107,329,005	24,734,120	132,063,125	14,957
Restricted:				
Highways & Streets	2,324,739	-	2,324,739	-
Justice Center	5,785,246	-	5,785,246	-
Sewer Projects	4,760,829	-	4,760,829	-
Bond Fund Program Reserves	-	-	-	2,509,888
Capital Improvements	361,381	-	361,381	-
Unrestricted	168,345,424	(111,006)	168,234,418	1,364,298
<b>Total Net Assets</b>	<b>\$ 288,906,624</b>	<b>\$ 24,623,114</b>	<b>\$ 313,529,738</b>	<b>\$ 3,889,143</b>

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

**Lorain County, Ohio**  
**Statement of Activities**  
For the Year Ended December 31, 2006

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues</u> <u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government:</b>				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 34,836,782	\$ 22,832,857	\$ 360,192	\$ 3,401,796
Judicial	19,090,889	2,515,277	1,415,841	-
Public Safety	24,600,215	3,319,117	2,284,867	-
Public Works	14,665,502	1,047,803	7,348,411	823,251
Health	45,274,813	7,558,645	23,522,843	-
Human Services	86,585,102	3,752,850	54,760,462	-
Economic Development and Assistance	840,819	-	342,975	-
Interest on Long-Term Debt	1,844,700	-	-	-
Total Government Activities	<u>227,738,822</u>	<u>41,026,549</u>	<u>90,035,591</u>	<u>4,225,047</u>
Business-Type Activities:				
Sewer	1,186,848	1,238,699	-	-
County Transit	4,643,475	781,146	4,190,206	-
Total Business-Type Activities	<u>5,830,323</u>	<u>2,019,845</u>	<u>4,190,206</u>	<u>-</u>
Total Primary Government	<u>233,569,145</u>	<u>43,046,394</u>	<u>94,225,797</u>	<u>4,225,047</u>
 <b>Component Units:</b>				
Lorain County Regional Airport Authority	760,255	117,261	185,167	49,165
Lorain County Port Authority	214,496	88,115	-	-
Murray Ridge Production Center, Inc.	1,785,715	1,748,537	31,126	-
Total Component Units	<u>\$ 2,760,466</u>	<u>\$ 1,953,913</u>	<u>\$ 216,293</u>	<u>\$ 49,165</u>

General Revenues:  
Taxes  
  Property and Other Taxes  
  Sales  
Intergovernmental Revenue  
not Restricted to Specific Programs  
Investment Income  
Other Income  
Special Item - Capital Contribution (Distribution)  
  Total General Revenues and Special Item  
Changes in Net Assets  
Net Assets - Beginning  
Net Assets - Ending

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

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

**Primary Government**

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (8,241,937)	\$ -	\$ (8,241,937)	\$ -
(15,159,771)	-	(15,159,771)	-
(18,996,231)	-	(18,996,231)	-
(5,446,037)	-	(5,446,037)	-
(14,193,325)	-	(14,193,325)	-
(28,071,790)	-	(28,071,790)	-
(497,844)	-	(497,844)	-
(1,844,700)	-	(1,844,700)	-
<u>(92,451,635)</u>	<u>-</u>	<u>(92,451,635)</u>	<u>-</u>
-	51,851	51,851	-
-	<u>327,877</u>	<u>327,877</u>	-
-	<u>379,728</u>	<u>379,728</u>	-
<u>(92,451,635)</u>	<u>379,728</u>	<u>(92,071,907)</u>	<u>-</u>
-	-	-	(408,662)
-	-	-	(126,381)
-	-	-	<u>(6,052)</u>
-	-	-	<u>(541,095)</u>
57,044,702	-	57,044,702	-
23,025,723	-	23,025,723	-
8,455,970	-	8,455,970	-
7,813,776	-	7,813,776	152,540
1,476,390	14,957	1,491,347	17,405
-	<u>13,661,950</u>	<u>13,661,950</u>	<u>(11,711,136)</u>
<u>97,816,561</u>	<u>13,676,907</u>	<u>111,493,468</u>	<u>(11,541,191)</u>
5,364,926	14,056,635	19,421,561	(12,082,286)
283,541,698	10,566,479	294,108,177	15,971,429
<u>\$ 288,906,624</u>	<u>\$ 24,623,114</u>	<u>\$ 313,529,738</u>	<u>\$ 3,889,143</u>



**Lorain County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2006**

	<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	\$ 17,761,966	\$ 3,822,349	\$ 7,481,325	\$ 11,984,400
Cash with Fiscal Agent	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Receivables, Net of Allowances	15,498,386	6,368,976	14,434,050	11,459,895
Notes Receivable	-	-	-	-
Due from Other Funds	2,730,491	565,355	5,792	15,000
Due from Component Units	83,247	-	-	-
Advances to Other Funds	13,324,174	-	-	-
Materials and Supplies Inventory	194,597	16,929	3,820	3,526
Total Assets	<u>\$ 49,592,861</u>	<u>\$ 10,773,609</u>	<u>\$ 21,924,987</u>	<u>\$ 23,462,821</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 3,198,190	\$ 983,910	\$ 971,272	\$ 446,690
Contracts Payable	94,149	781,620	4,305	15,002
Retainage Payable	2,557	-	-	-
Intergovernmental Payable	860,202	273,974	181,526	17,005
Deferred Revenue	10,313,614	3,711,701	12,577,797	10,332,808
Due to Other Funds	21,509	380,132	39,306	5,792
Advance from Other Funds	-	-	-	-
Notes Payable	-	-	-	-
Total Liabilities	<u>14,490,221</u>	<u>6,131,337</u>	<u>13,774,206</u>	<u>10,817,297</u>
Fund Balances:				
Reserved for:				
Encumbrances	1,220,680	998,330	129,874	85,052
Inventory	194,597	16,929	3,820	3,526
Advances	13,324,174	-	-	-
Notes Receivable	-	-	-	-
Debt Service	-	-	-	-
Unreserved (Deficit), reported in:				
General Fund	20,363,189	-	-	-
Special Revenue Funds	-	3,627,013	8,017,087	12,556,946
Debt Service	-	-	-	-
Capital Projects Funds	-	-	-	-
Total Fund Balances	<u>35,102,640</u>	<u>4,642,272</u>	<u>8,150,781</u>	<u>12,645,524</u>
Total Liabilities and Fund Balances	<u>\$ 49,592,861</u>	<u>\$ 10,773,609</u>	<u>\$ 21,924,987</u>	<u>\$ 23,462,821</u>

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

<u>MRDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 17,245,868	\$ 13,385,847	\$ 38,811,511	\$ 110,493,266
-	-	256,792	256,792
-	-	303,491	303,491
20,308,857	2,590,428	23,864,303	94,524,895
-	-	744,418	744,418
4,925	-	228,652	3,550,215
-	-	-	83,247
-	-	-	13,324,174
169,825	-	789,377	1,178,074
<u>\$ 37,729,475</u>	<u>\$ 15,976,275</u>	<u>\$ 64,998,544</u>	<u>\$ 224,458,572</u>
\$ 2,134,335	\$ 8,495	\$ 2,838,754	\$ 10,581,646
-	368,993	653,608	1,917,677
-	-	8,279	10,836
298,500	45,246	722,186	2,398,639
18,557,131	1,946,967	16,010,906	73,450,924
5,740	1,320,729	1,963,922	3,737,130
-	11,964,728	899,197	12,863,925
-	7,480,000	-	7,480,000
<u>20,995,706</u>	<u>23,135,158</u>	<u>23,096,852</u>	<u>112,440,777</u>
175,224	6,620,029	4,188,320	13,417,509
169,825	-	789,377	1,178,074
-	-	-	13,324,174
-	-	744,418	744,418
-	-	3,820,357	3,820,357
-	-	-	20,363,189
16,388,720	-	35,219,789	75,809,555
-	-	(3,705,173)	(3,705,173)
-	(13,778,912)	844,604	(12,934,308)
<u>16,733,769</u>	<u>(7,158,883)</u>	<u>41,901,692</u>	<u>112,017,795</u>
<u>\$ 37,729,475</u>	<u>\$ 15,976,275</u>	<u>\$ 64,998,544</u>	<u>\$ 224,458,572</u>

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**Lorain County, Ohio**  
**Reconciliation of Total Governmental Funds Balances**  
**to Net Assets of Governmental Activities**  
**December 31, 2006**

Total governmental funds balances	\$	112,017,795
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources are therefore not reported in the funds.		141,477,200
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.		(13,184,908)
Deferrals from prior period already recorded in the net assets are now due and recorded in the fund balances		73,450,923
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(34,148,195)
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.		9,293,809
Net assets of governmental activities	\$	288,906,624

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

**Lorain County, Ohio**  
**Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2006**

	<b>General</b>	<b>Job &amp; Family Services</b>	<b>Children Services</b>	<b>Community Mental Health</b>
<b>REVENUES</b>				
Taxes:				
Property	\$ 8,820,076	\$ -	\$ 9,595,925	\$ 11,519,306
Sales	15,353,843	-	-	-
Charges for Services	2,125,284	-	-	-
Licenses, Permits and Fees	10,465,206	-	-	-
Fines and Forfeitures	1,610,791	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	10,254,131	30,694,374	10,020,316	14,160,274
Interest Income	7,721,268	-	-	-
Miscellaneous Revenue	1,918,104	-	101,454	17,664
Total Revenues	<u>58,268,703</u>	<u>30,694,374</u>	<u>19,717,695</u>	<u>25,697,244</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Legislative and Executive	28,350,237	-	-	-
Judicial	15,353,626	-	-	-
Public Safety	6,979,943	-	-	-
Public Works	284,960	-	-	-
Health	3,534	-	-	25,070,163
Human Services	2,550,410	28,243,148	18,880,321	-
Economic Development and Assistance	-	-	-	-
Intergovernmental	545,241	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	3,053,799	-	-	-
Total Expenditures	<u>57,121,750</u>	<u>28,243,148</u>	<u>18,880,321</u>	<u>25,070,163</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,146,953</u>	<u>2,451,226</u>	<u>837,374</u>	<u>627,081</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	(3,712,383)	-	-	-
Issuance of Debt	-	-	-	-
Premium on Issuance of Debt	-	-	-	-
Accrued Interest on Bonds	-	-	-	-
Total Other Financing Sources (Uses)	<u>(3,712,383)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,565,430)	2,451,226	837,374	627,081
Fund Balances at Beginning of Year	37,680,396	2,196,068	7,312,485	12,018,443
Increase (Decrease) in Reserve for Inventory	<u>(12,326)</u>	<u>(5,022)</u>	<u>922</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 35,102,640</u>	<u>\$ 4,642,272</u>	<u>\$ 8,150,781</u>	<u>\$ 12,645,524</u>

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

<u>MRDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 19,552,168	\$ -	\$ 5,513,739	\$ 55,001,214
-	-	7,671,880	23,025,723
1,916,872	-	10,356,261	14,398,417
127,466	-	5,146,306	15,738,978
-	-	1,367,962	2,978,753
-	-	362,600	362,600
9,235,649	2,302,198	32,316,393	108,983,335
-	-	90,164	7,811,432
20,864	121,289	1,196,620	3,375,995
<u>30,853,019</u>	<u>2,423,487</u>	<u>64,021,925</u>	<u>231,676,447</u>
-	-	5,555,176	33,905,413
-	-	422,560	15,776,186
-	-	17,242,395	24,222,338
-	-	8,701,226	8,986,186
31,273	-	19,558,688	44,663,658
25,891,397	-	12,474,206	88,039,482
-	-	901,695	901,695
-	-	-	545,241
-	-	1,565,698	1,565,698
-	-	1,844,700	1,844,700
-	7,352,049	78,132	10,483,980
<u>25,922,670</u>	<u>7,352,049</u>	<u>68,344,476</u>	<u>230,934,577</u>
<u>4,930,349</u>	<u>(4,928,562)</u>	<u>(4,322,551)</u>	<u>741,870</u>
-	-	8,237,383	8,237,383
(4,525,000)	-	-	(8,237,383)
-	3,870,000	350,000	4,220,000
-	-	114,518	114,518
-	-	2,344	2,344
<u>(4,525,000)</u>	<u>3,870,000</u>	<u>8,704,245</u>	<u>4,336,862</u>
405,349	(1,058,562)	4,381,694	5,078,732
16,311,968	(6,100,321)	37,406,716	106,825,755
<u>16,452</u>	<u>-</u>	<u>113,282</u>	<u>113,308</u>
<u>\$ 16,733,769</u>	<u>\$ (7,158,883)</u>	<u>\$ 41,901,692</u>	<u>\$ 112,017,795</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, 2006**

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

Net change in fund balance - total government funds	\$	5,078,732
Deferrals from prior period already recorded in the net assets are now due and recorded in revenue.		73,450,924
Deferrals recorded in the governmental funds for the year have previously been reported in net assets and must be removed.		(76,733,863)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeds depreciation in the current period.		6,620,120
Expenses for accrued items, including sick leave, vacation, personal time, and compensated absences are not due in the current period and therefore are not reported in the funds.		(13,184,908)
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.		11,968,386
Expenses incurred as a result of asset disposition in the current period		(698,572)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		(2,654,302)
Expenses related to changes in inventory not included with governmental activities		113,308
Net revenue of certain activities of internal service funds is reported with governmental activities		<u>1,405,101</u>
Change in net assets of governmental activities	\$	<u><u>5,364,926</u></u>

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

**Lorain County, Ohio**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
*General Fund*  
**For the Year Ended December 31, 2006**

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property and Other Taxes	\$ 8,133,594	\$ 8,632,701	\$ 8,632,701	\$ -	\$ 8,632,701	\$ -
Sales Tax	14,200,000	15,218,138	15,218,138	-	15,218,138	-
Charges for Services	1,853,261	2,159,326	2,159,326	-	2,159,326	-
Licenses, Permits and Fees	10,797,702	10,414,570	10,490,612	-	10,490,612	76,042
Fines and Forfeitures	1,756,055	1,605,107	1,616,915	-	1,616,915	11,808
Intergovernmental	10,331,725	10,893,509	10,921,458	-	10,921,458	27,949
Interest	3,058,675	6,625,537	6,625,557	-	6,625,557	20
Other	1,983,992	1,574,892	1,580,219	-	1,580,219	5,327
<b>Total Revenues</b>	<b>52,115,004</b>	<b>57,123,780</b>	<b>57,244,926</b>	<b>-</b>	<b>57,244,926</b>	<b>121,146</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	31,991,181	32,656,531	28,894,726	758,057	29,652,783	3,003,748
Judicial	14,461,332	15,435,170	14,975,365	53,683	15,029,048	406,122
Public Safety	7,071,793	7,323,848	6,982,953	236,278	7,219,231	104,617
Public Works	289,625	287,949	285,864	261	286,125	1,824
Health	4,971	4,971	3,534	-	3,534	1,437
Human Services	2,750,399	2,791,153	2,533,406	16,560	2,549,966	241,187
Capital Outlay	2,372,070	3,785,132	3,067,392	589,791	3,657,183	127,949
Intergovernmental	488,273	484,873	465,232	752	465,984	18,889
<b>Total Expenditures</b>	<b>59,429,644</b>	<b>62,769,627</b>	<b>57,208,472</b>	<b>1,655,382</b>	<b>58,863,854</b>	<b>3,905,773</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(7,314,640)</b>	<b>(5,645,847)</b>	<b>36,454</b>	<b>(1,655,382)</b>	<b>(1,618,928)</b>	<b>4,026,919</b>
<b>Other Financing Sources (Uses)</b>						
Advances - In	2,009,559	2,951,169	2,951,169	-	2,951,169	-
Advances - Out	-	(2,993,524)	(2,993,524)	-	(2,993,524)	-
Operating Transfers - In	-	79,161	79,161	-	79,161	-
Operating Transfers - Out	(13,576,500)	(11,987,500)	(3,712,383)	-	(3,712,383)	8,275,117
<b>Total Other Financing (Uses)</b>	<b>(11,566,941)</b>	<b>(11,950,694)</b>	<b>(3,675,577)</b>	<b>-</b>	<b>(3,675,577)</b>	<b>8,275,117</b>
(Deficiency) of Revenues and Other Financing Uses (Under) Expenditures and Other Financing Uses	(18,881,581)	(17,596,541)	(3,639,123)	\$ (1,655,382)	\$ (5,294,505)	\$ 12,302,036
Fund Balance at Beginning of Year	20,409,986	20,409,986	20,409,986			
<b>Fund Balance at End of Year</b>	<b>\$ 1,528,405</b>	<b>\$ 2,813,445</b>	<b>\$ 16,770,863</b>			

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



**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Job & Family Services*  
For the Year Ended December 31, 2006

	<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</u>
<b>Revenues</b>						
Intergovernmental	\$ 25,036,992	\$ 31,066,213	\$ 31,066,213	\$ -	\$ 31,066,213	\$ -
<b>Total Revenues</b>	<b>25,036,992</b>	<b>31,066,213</b>	<b>31,066,213</b>	<b>-</b>	<b>31,066,213</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	7,588,879	7,588,879	7,585,393	-	7,585,393	3,486
Fringe Benefits	3,367,724	4,119,700	3,851,230	-	3,851,230	268,470
Supplies and Materials	405,444	340,481	326,591	8,916	335,507	4,974
Equipment	218,195	224,085	180,235	34,336	214,571	9,514
Contractual Services	12,342,045	18,766,259	17,120,377	1,253,040	18,373,417	392,842
Fees	400,000	400,000	370,547	1,056	371,603	28,397
Other	161,391	166,000	103,974	-	103,974	62,026
<b>Total Expenditures</b>	<b>24,483,678</b>	<b>31,605,404</b>	<b>29,538,347</b>	<b>1,297,348</b>	<b>30,835,695</b>	<b>769,709</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	553,314	(539,191)	1,527,866	<b>\$ (1,297,348)</b>	<b>\$ 230,518</b>	<b>\$ 769,709</b>
Fund Balance at Beginning of Year	2,294,483	2,294,483	2,294,483			
<b>Fund Balance at End of Year</b>	<b>\$ 2,847,797</b>	<b>\$ 1,755,292</b>	<b>\$ 3,822,349</b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Children Services*  
For the Year Ended December 31, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 9,265,962	\$ 9,448,725	\$ 9,448,725	\$ -	\$ 9,448,725	\$ -
Intergovernmental	7,845,999	9,030,299	9,090,361	-	9,090,361	60,062
Other	100,000	158,075	98,013	-	98,013	(60,062)
<b>Total Revenues</b>	<b><u>17,211,961</u></b>	<b><u>18,637,099</u></b>	<b><u>18,637,099</u></b>	<b><u>-</u></b>	<b><u>18,637,099</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	7,038,067	7,658,067	7,637,803	-	7,637,803	20,264
Fringe Benefits	2,370,803	2,590,803	2,567,531	-	2,567,531	23,272
Supplies and Materials	149,065	177,360	136,814	3,810	140,624	36,736
Equipment	200,000	600,000	356,849	73,153	430,002	169,998
Contractual Services	6,074,360	5,427,500	5,222,983	21,726	5,244,709	182,791
Capital Outlay	-	1,126,860	987,185	139,675	1,126,860	-
Other	733,716	1,049,214	894,455	39,692	934,147	115,067
<b>Total Expenditures</b>	<b><u>16,566,011</u></b>	<b><u>18,629,804</u></b>	<b><u>17,803,620</u></b>	<b><u>278,056</u></b>	<b><u>18,081,676</u></b>	<b><u>548,128</u></b>
Excess of Revenues Over Expenditures	645,950	7,295	833,479	<b><u>\$ (278,056)</u></b>	<b><u>\$ 555,423</u></b>	<b><u>\$ 548,128</u></b>
Fund Balance at Beginning of Year	<u>6,125,612</u>	<u>6,125,612</u>	<u>6,125,612</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 6,771,562</u></b>	<b><u>\$ 6,132,907</u></b>	<b><u>\$ 6,959,091</u></b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Community Mental Health**  
For the Year Ended December 31, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 10,936,090	\$ 11,346,780	\$ 11,346,780	\$ -	\$ 11,346,780	\$ -
Intergovernmental	19,017,000	14,767,261	14,767,261	-	14,767,261	-
Other	-	20,503	20,503	-	20,503	-
<b>Total Revenues</b>	<b><u>29,953,090</u></b>	<b><u>26,134,544</u></b>	<b><u>26,134,544</u></b>	<b><u>-</u></b>	<b><u>26,134,544</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	740,000	781,273	737,905	-	737,905	43,368
Fringe Benefits	263,300	272,351	236,318	-	236,318	36,033
Supplies and Materials	91,000	120,530	70,374	-	70,374	50,156
Equipment	42,000	63,000	46,267	600	46,867	16,133
Contractual Services	25,594,000	28,171,015	23,404,669	49,339	23,454,008	4,717,007
Capital Outlay	100,866	399,635	324,621	61,000	385,621	14,014
Other	348,500	506,268	371,391	-	371,391	134,877
<b>Total Expenditures</b>	<b><u>27,179,666</u></b>	<b><u>30,314,072</u></b>	<b><u>25,191,545</u></b>	<b><u>110,939</u></b>	<b><u>25,302,484</u></b>	<b><u>5,011,588</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,773,424	(4,179,528)	942,999	<b><u>\$ (110,939)</u></b>	<b><u>\$ 832,060</u></b>	<b><u>\$ 5,011,588</u></b>
Fund Balance at Beginning of Year	<u>10,483,638</u>	<u>10,483,638</u>	<u>10,483,638</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 13,257,062</u></b>	<b><u>\$ 6,304,110</u></b>	<b><u>\$ 11,426,637</u></b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**MRDD**  
For the Year Ended December 31, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 18,743,393	\$ 19,267,366	\$ 19,267,366	\$ -	\$ 19,267,366	\$ -
Charges for Services	83,000	1,916,872	1,916,872	-	1,916,872	-
Intergovernmental	7,473,063	10,066,092	10,066,092	-	10,066,092	-
Other	3,500	25,919	25,919	-	25,919	-
<b>Total Revenues</b>	<b>26,302,956</b>	<b>31,276,249</b>	<b>31,276,249</b>	<b>-</b>	<b>31,276,249</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	13,080,000	13,140,000	13,017,808	-	13,017,808	122,192
Fringe Benefits	6,041,000	6,134,000	6,042,386	-	6,042,386	91,614
Supplies and Materials	473,951	527,166	448,738	18,354	467,092	60,074
Equipment	306,568	501,334	345,064	12,688	357,752	143,582
Contractual Services	5,908,192	6,194,710	4,029,650	970,365	5,000,015	1,194,695
Capital Outlay	103,500	88,500	42,525	25,913	68,438	20,062
Other	587,529	1,141,810	998,027	10,573	1,008,600	133,210
<b>Total Expenditures</b>	<b>26,500,740</b>	<b>27,727,520</b>	<b>24,924,198</b>	<b>1,037,893</b>	<b>25,962,091</b>	<b>1,765,429</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(197,784)	3,548,729	6,352,051	(1,037,893)	5,314,158	1,765,429
<b>Other Financing Uses</b>						
Operating Transfers - Out	-	(4,525,000)	(4,525,000)	-	(4,525,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(197,784)	(976,271)	1,827,051	<u>\$ (1,037,893)</u>	<u>\$ 789,158</u>	<u>\$ 1,765,429</u>
Fund Balance at Beginning of Year	14,499,642	14,499,642	14,499,642			
<b>Fund Balance at End of Year</b>	<b>\$ 14,301,858</b>	<b>\$ 13,523,371</b>	<b>\$ 16,326,693</b>			

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

**Lorain County, Ohio**  
**Statement of Fund Net Assets**  
**Proprietary Funds**  
**As of December 31, 2006**

	<b>Enterprise Fund</b>				<b>Governmental Activity</b>
	<b>Major</b>	<b>NonMajor</b>			<b>Internal Service Fund</b>
	<b>Lorain County Regional Airport</b>	<b>County Transit</b>	<b>Sewer System</b>	<b>Totals</b>	
<b>ASSETS</b>					
Current Assets:					
Cash and Cash Equivalents	\$ -	\$ 682,140	\$ 166,871	\$ 849,011	\$ 12,493,058
Receivables, Net of Allowance	-	402,800	229,981	632,781	46,057
Due from Other Funds	-	8,790	12,013	20,803	168,154
Inventory	-	-	245	245	-
Total Current Assets	<u>-</u>	<u>1,093,730</u>	<u>409,110</u>	<u>1,502,840</u>	<u>12,707,269</u>
Noncurrent Assets:					
Capital Assets, Net of Depreciation:					
Land	4,479,800	-	51,684	4,531,484	-
Construction In Progress	-	-	518,708	518,708	-
Vehicles	372,340	1,748,333	-	2,120,673	-
Buildings & Improvements	8,780,116	123,767	-	8,903,883	-
Machinery & Equipment	29,694	-	-	29,694	-
Sewer Plant	-	-	42,716	42,716	-
Sewer Lines	-	-	9,124,634	9,124,634	-
Water Lines	-	-	549,264	549,264	-
Total Noncurrent Assets	<u>13,661,950</u>	<u>1,872,100</u>	<u>10,287,006</u>	<u>25,821,056</u>	<u>-</u>
Total Assets	<u>\$ 13,661,950</u>	<u>\$ 2,965,830</u>	<u>\$ 10,696,116</u>	<u>\$ 27,323,896</u>	<u>\$ 12,707,269</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts Payable	\$ -	\$ 971,319	\$ 52,549	\$ 1,023,868	\$ 835,089
Sick Leave, Vacation Payable	-	4,905	32,937	37,842	192,751
Claims and Judgments Payable	-	-	-	-	2,385,620
Due to Other Funds	-	-	2,043	2,043	-
Intergovernment Payable	-	3,952	11,128	15,080	-
Advance from Other Funds	-	-	460,249	460,249	-
OWDA Loan - Current	-	-	129,592	129,592	-
Total Current Liabilities	<u>-</u>	<u>980,176</u>	<u>688,498</u>	<u>1,668,674</u>	<u>3,413,460</u>
Noncurrent Liabilities:					
Matured Compensated Absences	-	15,480	59,284	74,764	-
OWDA Loan	-	-	957,344	957,344	-
Total Noncurrent Liabilities	<u>-</u>	<u>15,480</u>	<u>1,016,628</u>	<u>1,032,108</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>995,656</u>	<u>1,705,126</u>	<u>2,700,782</u>	<u>3,413,460</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net of Related Debt	13,661,950	1,872,099	9,200,071	24,734,120	-
Unrestricted	-	98,075	(209,081)	(111,006)	9,293,809
Total Net Assets	<u>13,661,950</u>	<u>1,970,174</u>	<u>8,990,990</u>	<u>24,623,114</u>	<u>9,293,809</u>
Total Liabilities and Net Assets	<u>\$ 13,661,950</u>	<u>\$ 2,965,830</u>	<u>\$ 10,696,116</u>	<u>\$ 27,323,896</u>	<u>\$ 12,707,269</u>

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

**Lorain County, Ohio**  
**Statement of Revenues, Expenses and**  
**Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2006**

	<b>Enterprise Fund</b>				<b>Governmental Activity</b>
	<b>Major</b>	<b>NonMajor</b>			
	<b>Lorain County Regional Airport</b>	<b>County Transit</b>	<b>Sewer System</b>	<b>Totals</b>	<b>Internal Service Fund</b>
Operating Revenues:					
Charges for Services	\$ -	\$ 737,754	\$ 1,238,699	\$ 1,976,453	\$ 20,210,927
Licenses, Permits & Fees	-	43,392	1,142	44,534	-
Grants and Contributions	-	4,190,206	-	4,190,206	-
Other	-	1,385	12,430	13,815	144,786
<b>Total Operating Revenues</b>	<b>-</b>	<b>4,972,737</b>	<b>1,252,271</b>	<b>6,225,008</b>	<b>20,355,713</b>
Operating Expenses:					
Contract Services	-	4,069,036	451,485	4,520,521	2,681,207
Personal Services	-	208,122	167,762	375,884	-
Fringe Benefits	-	79,851	149,879	229,730	-
Depreciation	-	144,272	277,889	422,161	-
Claims Expense	-	-	-	-	16,251,987
Supplies and Materials	-	16,347	26,663	43,010	-
Miscellaneous	-	43,495	38,769	82,264	28,302
<b>Total Operating Expenses</b>	<b>-</b>	<b>4,561,123</b>	<b>1,112,447</b>	<b>5,673,570</b>	<b>18,961,496</b>
<b>Operating Income</b>	<b>-</b>	<b>411,614</b>	<b>139,824</b>	<b>551,438</b>	<b>1,394,217</b>
Nonoperating (Expenses):					
Materials and Maintenance	-	(82,352)	(17,054)	(99,406)	-
Interest and Fiscal Charges	-	-	(57,347)	(57,347)	-
<b>Total Non-operating (Expenses)</b>	<b>-</b>	<b>(82,352)</b>	<b>(74,401)</b>	<b>(156,753)</b>	<b>-</b>
<b>Income/(Loss) Before Special Item</b>	<b>-</b>	<b>329,262</b>	<b>65,423</b>	<b>394,685</b>	<b>1,394,217</b>
Special Item - Capital Contribution	13,661,950	-	-	13,661,950	-
<b>Change in Net Assets</b>	<b>13,661,950</b>	<b>329,262</b>	<b>65,423</b>	<b>14,056,635</b>	<b>1,394,217</b>
Net Assets at Beginning of Year	-	1,640,912	8,925,567	10,566,479	7,899,592
<b>Net Assets at End of Year</b>	<b>\$ 13,661,950</b>	<b>\$ 1,970,174</b>	<b>\$ 8,990,990</b>	<b>\$ 24,623,114</b>	<b>\$ 9,293,809</b>

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

**Lorain County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2006**

	<b>Enterprise Fund</b>				<b>Governmental Activity</b>
	<b>Major</b>	<b>NonMajor</b>			<b>Internal Service Fund</b>
	<b>Lorain County Regional Airport</b>	<b>County Transit</b>	<b>Sewer System</b>	<b>Total</b>	
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$ -	\$ 822,301	\$ 1,208,509	\$ 2,030,810	\$ 20,739,231
Cash Paid to Suppliers	-	(3,872,242)	(356,433)	(4,228,675)	(2,062,486)
Cash Paid for Claims	-	-	-	-	(15,907,652)
Cash Paid to Employees	-	(249,890)	(528,206)	(778,096)	-
Other Receipts	-	3,970,723	-	3,970,723	125,730
Net Cash Provided (Used) by Operating Activities	-	670,892	323,870	994,762	2,894,823
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Capital Outlay	-	(748,729)	(284,877)	(1,033,606)	-
Principal Payments - OWDA Loans	-	-	(123,481)	(123,481)	-
Interest Paid	-	-	(57,347)	(57,347)	-
Net Cash (Used) by Capital and Related Financing Activities	-	(748,729)	(465,705)	(1,214,434)	-
Net Increase (Decrease) in Cash	-	(77,837)	(141,835)	(219,672)	2,894,823
Cash and Cash Equivalents, January 1, 2006	-	759,977	308,706	1,068,683	9,598,235
Cash and Cash Equivalents, December 31, 2006	<u>\$ -</u>	<u>\$ 682,140</u>	<u>\$ 166,871</u>	<u>\$ 849,011</u>	<u>\$ 12,493,058</u>

(continued)

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

**Lorain County, Ohio**  
Statement of Cash Flows (continued)  
Proprietary Funds  
For the Year Ended December 31, 2006

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

	<u>Enterprise Fund</u>				<u>Governmental Activity</u>
	<u>Major</u>	<u>NonMajor</u>			
	Lorain County Regional Airport	County Transit	Sewer System	Total	Internal Service Fund
Operating Income	\$ -	\$ 411,614	\$ 139,824	\$ 551,438	\$ 1,394,217
<b>Adjustments to Reconcile Operating (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Depreciation Expense	-	144,272	277,889	422,161	-
<b>(Increase) Decrease in Operating Assets:</b>					
Accounts Receivable	-	41,270	(8,080)	33,190	(17,289)
Intergovernment Receivable	-	(219,483)	(35,682)	(255,165)	136,452
Due from Other Funds	-	(4,227)	(5,693)	(9,920)	409,389
<b>Increase (Decrease) in Operating Liabilities:</b>					
Accounts Payable	-	296,077	(3,294)	292,783	434,968
Claims Payable	-	-	-	-	344,335
Sick Leave, Vacation Payable	-	1,695	8,428	10,123	192,751
Intergovernment Payable	-	(326)	(521)	(847)	-
Interfund Payable	-	-	(49,001)	(49,001)	-
Total Adjustments	-	<u>259,278</u>	<u>184,046</u>	<u>443,324</u>	<u>1,500,606</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ -</u>	<u>\$ 670,892</u>	<u>\$ 323,870</u>	<u>\$ 994,762</u>	<u>\$ 2,894,823</u>

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



**Lorain County, Ohio**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**December 31, 2006**

	<b>Agency Funds</b>
<b>Assets:</b>	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 23,921,033
Cash and Cash Equivalents in Segregated Accounts	7,104,264
Property and Other Taxes	349,446,574
Special Assessments	22,365,551
Intergovernment Receivable	14,345,099
<b>Total Assets</b>	<b>\$ 417,182,521</b>
 <b>Liabilities:</b>	
Local Government Taxes Payable	\$ 13,559,177
Intergovernmental Payable	352,714,637
Undistributed Monies	50,908,707
<b>Total Liabilities</b>	<b>\$ 417,182,521</b>

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

**Lorain County, Ohio**  
Combining Statement of Net Assets  
Discretely Presented Component Units  
Lorain County Regional Airport Authority - December 31, 2006  
Lorain County Port Authority - December 31, 2006  
Murray Ridge Production Center, Inc. - June 30, 2006

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Port Authority</u>	<u>Murray Ridge Production Center, Inc.</u>	<u>Total Component Units</u>
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Equivalents	\$ 13,794	\$ 22,089	\$ 402,454	\$ 438,337
Investments	-	-	859,855	859,855
Receivables, Net of Allowances	12,688	-	214,891	227,579
Deposits	-	-	1,000	1,000
Prepaid Expenses	21,750	-	-	21,750
<b>Total Current Assets</b>	<u>48,232</u>	<u>22,089</u>	<u>1,478,200</u>	<u>1,548,521</u>
<b>Non-Current Assets</b>				
Restricted Bond Fund Program Reserves	-	2,509,888	-	2,509,888
<b>Total Non-Current Assets</b>	<u>-</u>	<u>2,509,888</u>	<u>-</u>	<u>2,509,888</u>
<b>Capital Assets, Net of Depreciation</b>				
Construction in Progress	14,957	-	-	14,957
Equipment	-	-	160,225	160,225
<b>Total Capital Assets</b>	<u>14,957</u>	<u>-</u>	<u>160,225</u>	<u>175,182</u>
<b>Total Assets</b>	<u>\$ 63,189</u>	<u>\$ 2,531,977</u>	<u>\$ 1,638,425</u>	<u>\$ 4,233,591</u>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	\$ 17,495	\$ 1,737	\$ 53,525	\$ 72,757
Intergovernmental Payable	-	126,866	-	126,866
Deferred Revenue	24,000	-	19,326	43,326
<b>Total Current Liabilities</b>	<u>41,495</u>	<u>128,603</u>	<u>72,851</u>	<u>242,949</u>
<b>Non-Current Liabilities</b>				
Due in More than One Year	101,499	-	-	101,499
<b>Total Non-Current Liabilities</b>	<u>101,499</u>	<u>-</u>	<u>-</u>	<u>101,499</u>
<b>Total Liabilities</b>	<u>142,994</u>	<u>128,603</u>	<u>72,851</u>	<u>344,448</u>
<b>Net Assets:</b>				
Invested in Capital Assets	14,957	-	-	14,957
Restricted	-	2,509,888	-	2,509,888
Unrestricted	(94,762)	(106,514)	1,565,574	1,364,298
<b>Total Net Assets</b>	<u>\$ (79,805)</u>	<u>\$ 2,403,374</u>	<u>\$ 1,565,574</u>	<u>\$ 3,889,143</u>

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

**Lorain County, Ohio**  
Statement of Activities  
Discretely Presented Component Units  
Lorain County Regional Airport Authority - For the Year Ended December 31, 2006  
Lorain County Port Authority - For the Year Ended December 31, 2006  
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2006

<b>Functions/Programs</b>	<b>Program Revenues</b>		
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Grants and Contributions</b>
<b>Lorain County Regional Airport Authority</b>			
Airport Operations	\$ 760,255	\$ 117,261	\$ 234,332
<b>Lorain County Port Authority</b>			
Economic Development	214,496	88,115	-
<b>Murray Ridge Production Center, Inc.</b>			
Production	1,785,715	1,748,537	31,126
Total Component Units	\$ 2,760,466	\$ 1,953,913	\$ 265,458

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

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

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

<b>Lorain County Regional Airport Authority</b>	<b>Lorain County Port Authority</b>	<b>Murray Ridge Production Center, Inc.</b>	<b>Total Component Units</b>
\$ (408,662)	\$ -	\$ -	\$ (408,662)
-	(126,381)	-	(126,381)
-	-	(6,052)	(6,052)
<u>\$ (408,662)</u>	<u>\$ (126,381)</u>	<u>\$ (6,052)</u>	<u>\$ (541,095)</u>
2,293	114,416	35,831	152,540
17,405	-	-	17,405
(11,711,136)	-	-	(11,711,136)
<u>(11,691,438)</u>	<u>114,416</u>	<u>35,831</u>	<u>(11,541,191)</u>
(12,100,100)	(11,965)	29,779	(12,082,286)
12,020,295	2,415,339	1,535,795	15,971,429
<u>\$ (79,805)</u>	<u>\$ 2,403,374</u>	<u>\$ 1,565,574</u>	<u>\$ 3,889,143</u>

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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**NOTE 1 - REPORTING ENTITY**

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

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

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

**Discretely Presented Component Units.** The component units column on the financial statements identifies the financial data of the following component units: Lorain County Regional Airport Authority, Murray Ridge Production Center, Inc. and Lorain County Port Authority. They are reported separately to emphasize that they are legally separate from the County.

**Lorain County Regional Airport Authority.** The Airport Authority is statutorily created as a separate and distinct political subdivision of the State. Lorain County appoints the nine Airport Authority Trustees. Lorain County approves the budget and all applications for State and Federal grants. Based on this relationship, the Airport Authority is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Regional Airport Authority, 44050 Russia Road, Elyria, Ohio 44035. On January 1, 2007 the Lorain County Regional Airport Authority was dissolved and control was transferred to the Lorain County Commissioners.

**Murray Ridge Production Center, Inc. (Workshop).** The Workshop is a legally separate, nongovernmental not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Lorain County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Lorain County. The Lorain County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Lorain County, the Murray Ridge Production Center, Inc. is reflected as a component unit of Lorain County. The Workshop operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from the Murray Ridge Production Center, Inc. of Lorain County, 1095 Infirmity Road, Elyria, Ohio 44035.

**The Lorain County Port Authority.** The Lorain County Port Authority was created by statute as a separate and distinct political subdivision of the State. The purpose of the Lorain County Port Authority is to promote economic development by assisting private industry initiatives; by encouraging development and redevelopment; and by

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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promoting investment in business, industrial and transportation projects. As of December 31, 2006, the Authority has a liability to the County in the amount of \$126,866 for past operating advances. Under GASB Statement No. 14, this is considered to be a financial burden on the County; also the County can impose its will on the Authority through the appointment of the members of the Board of Directors. Therefore, the Authority is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Port Authority, Lorain County Administration Building, Elyria, Ohio 44035.

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

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

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

**General Health District.** The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of township trustees and mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

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

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

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

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

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989, to its business type activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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**A. Basis of Presentation**

The County's basic financial statements consist of government-wide financial statements, including a Statement of Net Assets and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

**Government-Wide Financial Statements**

The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities.

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

**Fund Financial Statements**

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

**B. Fund Accounting**

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

**Governmental Funds**

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

**General Fund.** The general fund is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to a resolution of the County and/or the general laws of Ohio.

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

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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

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

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

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

### **Proprietary Funds**

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

**Enterprise Funds.** This fund is used to account for the County's Sewer System, the Lorain County Transit and the Lorain County Regional Airport. It is financed and operated in a manner similar to private sector business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. On November 8, 2006, ownership of the real property of the Lorain County Regional Airport was transferred to Lorain County, the tangible personal property (equipment, vehicles) was transferred December 31, 2006. No depreciation was provided on these assets for 2006.

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

### **Fiduciary Funds**

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

## **C. Measurement Focus**

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

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

### **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



**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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Revenues, Expenditures, and Changes in Fund Balance reflect the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

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

**D. Basis of Accounting**

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

**Revenues – Exchange and Nonexchange Transactions**

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

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

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

**Deferred Revenues**

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

Property taxes for which there was an enforceable legal claim at December 31, 2006, but were levied to finance 2007 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.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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**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.

**E. Budgetary Process**

All funds, except agency funds, are legally required to be budgeted and appropriated. The Law Enforcement Trust Fund and Law Enforcement Tech Grant Fund are included in with the Nonmajor Special Revenue section without a budget. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriation Resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The Certificate of Estimated Resources established a limit on the amount the County Commissioners may appropriate. The Appropriation Resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by County Commissioners at the fund level except for the General Fund, which is at the fund department level.

The Certificate of Estimated Resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2006.

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 2006, 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

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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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 2006 totaled \$7,721,268, which includes \$6,725,310 assigned from other County funds.

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

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

#### **G. Inventory**

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

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

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

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

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

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

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

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

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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**J. Compensated Absences**

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

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

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

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

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

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

**L. Net Assets**

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

**M. Fund Balance Reserves**

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

**N. Operating Revenues and Expenses**

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

**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.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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

**P. Estimates**

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

**Q. Entity-Wide Reconciliations**

The following details reconciling items between entity-wide and government-wide financial statements for the year ended December 31, 2006:

Reconciliation of Net Assets:	
Long-Term Liabilities:	
General Obligation Bonds	\$12,585,000
Special Assessment Bonds	4,308,195
Justice Center Bonds	<u>17,255,000</u>
Total Long-Term Liability Adjustment	<u>\$34,148,195</u>

Reconciliation of Changes in Net Assets:	
Capital Outlay Adjustment:	
Government-Wide Capital Outlay	\$11,928,688
Depreciation-Entity-Wide	<u>(5,308,568)</u>
Excess Capital Outlay	<u>\$ 6,620,120</u>

Issuance of Long-Term Debt:	
Proceeds from Long-Term Debt	\$(4,220,000)
Principal Paid	<u>1,565,698</u>
Net Principal Paid	<u>\$ 2,654,302</u>

Internal Service:	
Change in Net Assets-Government-Wide	\$1,394,217
Additional Entity-Wide Income	<u>10,884</u>
Internal Service, Change in Net Assets, Entity-Wide	<u>\$1,405,101</u>

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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**NOTE 3 – DEFICIT IN NET ASSETS**

The following funds had deficit in net assets at December 31, 2006:

	<u>Deficit</u>
Special Revenue Funds:	
Dog and Kennel	\$(22,091)
Certificate of Title	(20,787)
Bascule Bridge	(65,911)
Community Housing Improvement	(40,755)
Local Law Enforcement Block Grant	(17,888)
Ditch Rotary	(52,596)

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

**NOTE 4 - DEPOSITS AND INVESTMENTS**

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio); and
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the date of purchase in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time.

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

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

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

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

At December 31, 2006, the carrying amount of all County deposits was \$33,614,437. Of the County's bank balance of \$28,497,194, \$1,630,996 was covered by FDIC. The remaining \$26,866,198 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

**Investments-** As of December 31, 2006, the County had the following investments and maturities:

	<u>Fair Value</u>	<u>Investment Maturity (in years)</u>	
		<u>Less than One Year</u>	<u>1 – 2</u>
STAR Ohio	\$ 24,802,577	\$ 24,802,577	\$ -
FHLMC	17,388,642	10,932,140	6,456,502
FNMA	25,240,742	13,812,773	11,427,969
FHLB	26,817,656	13,935,313	12,882,343
FFCB	4,958,438	3,985,000	973,438
Overnight Repurchase Agreement	23,443,277	23,443,277	-
<b>Total Investments</b>	<b>\$122,651,332</b>	<b>\$ 90,911,080</b>	<b>\$ 31,740,252</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
Overnight Repurchase Agreement	Unrated

**Custodial Credit Risk** – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Overnight Repurchase Agreement, STAR Ohio, Federal Home Loan Bank Discount Notes, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation Discount Notes 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 and Overnight Repurchase Agreement. These investments are 20%, 14%, 21%, 22%, 4% and 19% 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, 2006.



**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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**NOTE 5 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal (used in business) property located in the County. Real property taxes collected in 2006 are levied after October 1, 2005, on the assessed value as of January 1, 2005, 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 2006 were intended to finance 2006 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 2006 became a lien December 31, 2005, are levied after October 1, 2005, and are collected in 2006 with real property taxes. 2006 tangible personal property taxes are levied after October 1, 2005, on the value as of December 31, 2005. Collections are made in 2006. Tangible personal property assessments are 12.5% of actual value.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2006 was \$13.49 per \$1,000 of assessed value. The assessed values upon which the 2006 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$5,601,828,290
Tangible Personal:	
General	293,086,460
Public Utilities	490,989,302
Total	<u>\$6,385,904,052</u>

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

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

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

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility taxes, which were measurable as of December 31, 2006.

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

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

Proceeds of the .5% tax are credited to the general fund and the .25% are credited to the jail facility operation special revenue fund and the jail facility construction capital projects fund. Amounts measurable and available at year-end are accrued as revenue. During 2006, sales tax revenue amounted to \$23,025,723.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

**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>MRDD</u>	<u>Sewer System</u>	<u>County Transit</u>	<u>Internal Service Fund</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>
Receivables:										
Interest	\$ 1,048,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,475
Property and other Taxes	8,490,815	-	8,688,179	10,153,244	17,391,749	-	-	-	-	4,897,947
Sales Tax	2,384,368	-	-	-	-	-	-	-	-	1,192,048
Accounts	130,345	-	4,577	-	389,241	26,493	48,589	19,057	105,000	734,659
Special Assessment	-	-	-	-	-	148,310	-	-	-	3,907,302
Intergovernmental	413,367	6,368,976	5,741,294	1,306,651	2,527,867	55,178	354,211	27,000	2,485,428	13,125,872
Local Government	<u>3,030,524</u>	-	-	-	-	-	-	-	-	-
Net Total Receivables	<u>\$15,498,386</u>	<u>\$6,368,976</u>	<u>\$14,434,050</u>	<u>\$11,459,895</u>	<u>\$20,308,857</u>	<u>\$229,981</u>	<u>\$402,800</u>	<u>\$46,057</u>	<u>\$2,590,428</u>	<u>\$23,864,303</u>

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

**NOTE 8 – CAPITAL ASSETS**

**Construction-In-Progress:** The County has active construction projects as of December 31, 2006, of more than \$7 million for a Transportation Center and numerous building restoration, expansion and improvement projects. There are also a number of sewer projects in process for more than \$500,000.

Capital asset activity for the County for the year ended December 31, 2006, appears on the following page.

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

Governmental Activities:		
Legislative & Executive		\$ 363,515
Judicial		968,839
Public Safety		548,699
Public Works		2,997,832
Health		110,565
Human Services		319,118
Total Depreciation Expense –Governmental Activities		<u>\$5,308,568</u>
Business-Type Activities:		
Buildings, Structures and Improvements		\$ 2,633
Vehicles		141,639
Sewer Plants		4,457
Sewer Lines		245,633
Water Lines		27,799
Total Depreciation Expense –Business-Type Activities		<u>\$ 422,161</u>

Activity for the Component Units for the years ended December 31, 2006 and June 30, 2006 are as follows:

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:			
Land	\$ 2,153,589	\$ (2,153,589)	\$ -
Construction In Progress	1,166,967	(1,152,010)	14,957
Total Capital Assets, Not Being Depreciated	<u>3,320,556</u>	<u>(3,305,599)</u>	<u>14,957</u>
Capital Assets Being Depreciated:			
Buildings, Structures and Improvements	11,440,109	(11,440,109)	-
Vehicles	185,761	(185,761)	-
Machinery & Equipment	860,911	(655,194)	205,717
Total Capital Assets, Being Depreciated	<u>12,486,781</u>	<u>(12,281,064)</u>	<u>205,717</u>
Less Accumulated Depreciation:			
Buildings, Structures and Improvements	3,250,602	(3,250,602)	-
Vehicles	132,482	(132,482)	-
Machinery & Equipment	320,526	(275,034)	45,492
Total Accumulated Depreciation	<u>3,703,610</u>	<u>(3,658,118)</u>	<u>45,492</u>
Total Capital Assets, Being Depreciated, Net	<u>8,783,171</u>	<u>(8,622,946)</u>	<u>160,225</u>
Component Units Capital Assets, Net	<u>\$12,103,727</u>	<u>\$ (11,928,545)</u>	<u>\$ 175,182</u>

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

Activity for the Governmental Activities for the year ended December 31, 2006 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$ 5,078,882	\$ -	\$ -	\$ 5,078,882
Construction In Progress	2,535,167	5,319,469	821,806	7,032,830
<b>Total Capital Assets, Not Being Depreciated</b>	<b>7,614,049</b>	<b>5,319,469</b>	<b>821,806</b>	<b>12,111,712</b>
<b>Capital Assets Being Depreciated:</b>				
Buildings, Structures and Improvements	95,842,832	5,444,145	-	101,286,977
Vehicles	4,850,009	1,241,511	249,357	5,842,163
Machinery & Equipment	5,313,606	17,914	449,215	4,882,305
Furniture & Fixtures	130,040	-	-	130,040
Infrastructure	89,943,120	-	-	89,943,120
<b>Total Capital Assets, Being Depreciated</b>	<b>\$196,079,607</b>	<b>\$ 6,703,570</b>	<b>\$ 698,572</b>	<b>\$202,084,605</b>
<b>Less Accumulated Depreciation:</b>				
Buildings, Structures and Improvements	\$ 18,898,421	\$ 1,895,256	\$ -	\$ 20,793,677
Vehicles	3,611,940	294,838	233,241	3,673,537
Machinery & Equipment	3,076,505	233,314	442,580	2,867,239
Furniture & Fixtures	107,477	3,334	-	110,811
Infrastructure	42,392,027	2,881,826	-	45,273,853
<b>Total Accumulated Depreciation</b>	<b>68,086,370</b>	<b>5,308,568</b>	<b>675,821</b>	<b>72,719,117</b>
<b>Total Capital Assets, Being Depreciated, Net</b>	<b>127,993,237</b>	<b>1,395,002</b>	<b>22,751</b>	<b>129,365,488</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$135,607,286</b>	<b>\$ 6,714,471</b>	<b>\$ 844,557</b>	<b>\$141,477,200</b>

Activity for the Business-Type Activities for the year ended December 31, 2006 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$ 51,684	\$ 4,479,800	\$ -	\$ 4,531,484
Construction in Progress	461,646	256,715	199,653	518,708
<b>Total Capital Assets, Not Being Depreciated</b>	<b>513,330</b>	<b>4,736,515</b>	<b>199,653</b>	<b>5,050,192</b>
<b>Capital Assets Being Depreciated:</b>				
Buildings, Structures and Improvements	250,000	8,780,116	-	9,030,116
Vehicles	2,645,111	1,102,273	202,771	3,544,613
Machinery & Equipment	-	29,694	-	29,694
Sewer Plants	222,829	-	-	222,829
Sewer Lines	12,281,672	210,763	-	12,492,435
Water Lines	1,862,800	-	-	1,862,800
<b>Total Capital Assets, Being Depreciated</b>	<b>\$17,262,412</b>	<b>\$ 10,122,846</b>	<b>\$ 202,771</b>	<b>\$ 27,182,487</b>
<b>Less Accumulated Depreciation:</b>				
Buildings, Structures and Improvements	\$ 123,599	\$ 2,633	\$ -	\$ 126,232
Vehicles	1,421,517	141,639	139,214	1,423,942
Sewer Plants	175,656	4,457	-	180,113
Sewer Lines	3,122,168	245,633	-	3,367,801
Water Lines	1,285,736	27,799	-	1,313,535
<b>Total Accumulated Depreciation</b>	<b>6,128,676</b>	<b>422,161</b>	<b>139,214</b>	<b>6,411,623</b>
<b>Total Capital Assets, Being Depreciated, Net</b>	<b>11,133,736</b>	<b>9,700,685</b>	<b>63,557</b>	<b>20,770,864</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$11,647,066</b>	<b>\$ 14,437,200</b>	<b>\$ 263,210</b>	<b>\$ 25,821,056</b>

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

**NOTE 9 - RISK MANAGEMENT**

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

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

<u>Type of Coverage</u>	<u>Coverage</u>	<u>Deductible</u>
Law Professional	\$ 1,000,000	\$5,000
Automobile Fleet Liability	1,000,000	5,000
Fire	301,028,020	5,000
Boiler and Machinery	100,000,000	5,000
Extra Expense	1,000,000	5,000
Valuable Papers	1,000,000	5,000
Electronic Data Processing	Replacement Cost	5,000
Miscellaneous Equipment	Actual Cash Value	5,000
Contractors' Equipment	Actual Cash Value	5,000
Umbrella Liability	5,000,000	-

All employees of the County are covered by a blanket bond, while certain individuals in policy-making roles are covered by separate, higher limit bond coverage.

Settled claims have not exceeded commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

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

The County established a medical self-insurance fund (an internal service fund) to account for and finance uninsured risks of loss. The predominant participant is the County. Under this program, the medical self-insurance fund provides coverage for up to a maximum of \$250,000 for each individual claim. The County purchased commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$2,385,620 reported in the fund at December 31, 2006, 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 2004, 2005 and 2006 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2004	\$2,258,042	\$12,700,572	\$13,295,880	\$1,662,734
2005	1,662,734	14,997,388	14,618,837	2,041,285
2006	2,041,285	16,251,987	15,907,652	2,385,620

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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**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 2006 was \$831,801.

**NOTE 11 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Lorain County Cluster**

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

**B. Northeast Ohio Areawide Coordinating Agency**

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2006 the County contributed \$48,387.

**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 2006.

**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 2006.

**Lorain County, Ohio**  
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For the Year Ended December 31, 2006

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**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 2006.

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

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

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

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

For the year ended December 31, 2006, the members of all three plans were required to contribute 9.0% of their annual covered salaries. The County's contribution rate for pension benefits for 2006 was 13.70% for employees other than law enforcement. For law enforcement employees, the employee contribution is 10.1% and the employer contribution is 16.93%. 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, 2006, 2005 and 2004 were \$11,854,007, \$11,416,245, and \$10,975,861, respectively. The full amount has been contributed for 2005 and 2004. 93% has been contributed for 2006 with the remainder being reported as a liability.

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

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

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

DB Plan Benefits-Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the "formula benefit" or

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Notes to Financial Statements  
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the “money-purchase benefit” calculation. Under the “formula benefit,” the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31<sup>st</sup> year of earned Ohio service credit is calculated at 2.5%. An additional .10% is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the “money-purchase benefit” calculation, a member’s lifetime contribution plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

**DC Plan Benefits-** Benefits are established under Chapter 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

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

A retiree of STRS or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the 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. Effective April 11, 2005 a reemployed retiree may alternatively receive a refund of members 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 those members who die before retirement age may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary for each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members’ beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2006 were 10.0% of covered payroll for members and 14% for employers. The Lorain County’s contribution to STRS for the years ended December 31, 2006, 2005 and 2004 were \$228,658, \$211,220 and \$203,599 respectively. The full amount has been contributed for 2006, 2005 and 2004.



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STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's 2005 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371, or by calling (614) 227-4090.

**NOTE 14 - POSTEMPLOYMENT BENEFITS**

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

In addition to the pension benefits described in Note 13, OPERS provides post retirement health care coverage to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. In order to qualify for post retirement health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The health care coverage provided by the retirement system is considered an Other Post employment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety with separate employee contribution rates and benefits. The 2006 employer contribution rate was 13.70% of covered payroll and 4.5% was used to fund health care for the year. For law enforcement employees, the employer contribution rate was 16.93% of which 4.5% was used to fund health care. The portion of the employer contributions used to fund health care was \$504,387 for employees not engaged in law enforcement and \$29,043 for law enforcement employees.

Benefits are advanced-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.5%, an annual increase in active employee total payroll of 4% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 4% annually.

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

The number of active contributing participants in the traditional and combined plans was 369,214. The County's actual contributions for 2006, which were used to fund post employment benefits, were \$3,853,575. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

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

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

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

State Teachers Retirement System of Ohio (STRS OHIO) provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Revised Code (R.C.), the State Teachers Retirement Board (the Board) has discretionary authority over how

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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, 2006 and 2005, the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For Lorain County, this amount equaled \$16,326 during 2006. The balance in the Health Care Stabilization Fund was \$3.5 billion on June 30, 2006. For the fiscal year ended June 30, 2006 net health care costs paid by STRS Ohio were \$282,743,000. There were 119,184 eligible benefit recipients.

**NOTE 15 - OTHER EMPLOYEE BENEFITS**

**Compensated Absences**

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

Sick leave is earned at various rates for every eighty hours worked by various departments. Current policy permits sick leave to be accumulated without limit. At the time of separation with the County, the majority of employees who have five or more years of public service under OPERS, shall receive cash payment of sick leave not to exceed 1000 hours. Employees hired after November 15, 2005 and upon separation from the County or retirement with five years or more of public service under OPERS with his or her current employer, shall receive cash payment of sick leave not to exceed 250 hours. The employee shall retain any remaining leave balance for credit upon re-employment in the public service. This sick leave conversion payment shall be based on the employee's rate of pay at the time of separation or death.

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

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 \$112,606 is reported as a fund liability.

**NOTE 16 - OUTSTANDING DEBT**

**A. Short-Term Debt**

Short-term note debt activity for the year ended December 31, 2006, consisted of the following:

	<b>Balance</b>			<b>Balance</b>
	<b>1/1/06</b>	<b>Issued</b>	<b>(Retired)</b>	<b>12/31/06</b>
2005-4.0% Energy Conservation Note Due 9/06/06	\$3,990,000	\$ -	\$(3,990,000)	\$ -
2005-3.0% Sewer Improvements Note Due 3/08/06	700,000	-	(700,000)	-
2006-4.50% Sewer Improvements Note Due 8/20/07	-	1,260,000	-	1,260,000
2006-4.25% Sewer Improvements Note Due 8/22/06	-	725,000	(725,000)	-
2006-4.50% Sewer Improvements Note Due 11/14/07	-	3,850,000	-	3,850,000
2006-4.75% Highway Improvements Note Due 6/06/07	-	2,370,000	-	2,370,000
<b>Total Short-Term Notes</b>	<b>\$4,690,000</b>	<b>\$8,205,000</b>	<b>\$(5,415,000)</b>	<b>\$7,480,000</b>

**Lorain County, Ohio**  
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The above notes are backed by the full faith and credit of the County. The notes will be repaid from governmental fund revenues.

**B. Bonded Long-Term Debt**

Changes in long-term obligations of the County during 2006 were as follows:

	<u>Balance 1/1/06</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/06</u>	<u>Amount Due In One Year</u>
General Obligation Bonds- Unvoted					
2002-3.00% to 5.50% Justice Center Bonds (Org. \$25,000,000)	\$17,990,000	\$ -	\$ (735,000)	\$17,255,000	\$ 760,000
2004-2.00% to 4.35% Various Improvements (Org. \$3,870,000)	3,725,000	-	(145,000)	3,580,000	155,000
2005-3.00% to 5.00% General Obligation Refunding Bonds (Org. \$5,560,000)	5,175,000	-	(390,000)	4,785,000	400,000
2006-4.00% General Obligation Energy Conservation Bonds	-	4,220,000	-	4,220,000	305,000
Total General Obligation Bonds -Unvoted	<u>26,890,000</u>	<u>4,220,000</u>	<u>(1,270,000)</u>	<u>29,840,000</u>	<u>1,620,000</u>
Special Assessment Bonds- Governmental Commitment					
1987-7.875% Sanitary Sewer	200,000	-	(100,000)	100,000	100,000
2000-5.480% Allison Ditch Improvement (Org. \$6,721)	3,893	-	(698)	3,195	736
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	485,000	-	(20,000)	465,000	25,000
2001-2.50% to 5.00% Sewer System Improvement (Org. \$4,560,000)	3,915,000	-	(175,000)	3,740,000	185,000
Total Special Assessment Bonds	<u>4,603,893</u>	<u>-</u>	<u>(295,698)</u>	<u>4,308,195</u>	<u>310,736</u>
Total Bonded Long-Term Debt	<u>\$31,493,893</u>	<u>\$4,220,000</u>	<u>\$(1,565,698)</u>	<u>\$34,148,195</u>	<u>\$1,930,736</u>

**C. Other Long-Term Debt**

	<u>Balance 1/1/06</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/06</u>	<u>Amount Due In One Year</u>
OWDA Loans					
Sewer Improvement 101 – 5.20%	\$ 321,892	\$ -	\$ (39,214)	\$ 282,678	\$ 41,280
Sewer Improvement 102 – 4.80%	659,641	-	(64,525)	595,116	67,659
Sewer Improvement 103 – 4.56%	228,884	-	(19,742)	209,142	20,653
Total OWDA Loan	<u>\$ 1,210,417</u>	<u>\$ -</u>	<u>\$(123,481)</u>	<u>\$1,086,936</u>	<u>\$129,592</u>

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

**Lorain County, Ohio**  
Notes to Financial Statements  
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The following is a summary of the future annual principal and interest debt service requirements for long-term obligations:

Year Ending	<u>GOVERNMENTAL ACTIVITIES</u>				<u>BUSINESS-TYPE ACTIVITIES</u>	
	<u>General Obligation</u>		<u>Special Assessments</u>		<u>Ohio Water Development Authority</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2007	\$ 1,620,000	\$ 1,401,994	\$ 310,736	\$ 209,565	\$ 129,592	\$ 51,237
2008	1,785,000	1,302,734	215,776	193,345	136,005	44,824
2009	1,840,000	1,239,476	225,819	184,402	142,736	38,092
2010	1,915,000	1,172,051	225,864	174,782	149,801	31,026
2011	1,990,000	1,093,686	240,000	164,985	157,218	23,611
2012-2016	10,725,000	4,100,060	1,375,000	648,988	371,584	27,274
2017-2021	7,660,000	1,847,633	1,715,000	264,985	-	-
2022-2026	<u>2,305,000</u>	<u>151,562</u>	-	-	-	-
Total	<u>\$29,840,000</u>	<u>\$12,309,196</u>	<u>\$4,308,195</u>	<u>\$1,841,052</u>	<u>\$1,086,936</u>	<u>\$216,064</u>

**Change in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2006, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
<b>Governmental Activities:</b>					
Bonds Payable:					
General Obligations Bonds	\$26,890,000	\$4,220,000	\$ (1,270,000)	\$29,840,000	\$1,620,000
Special Assessment Debt					
With Government Commitment	4,603,893	-	(295,698)	4,308,195	310,736
Total Bonds Payable	31,493,893	4,220,000	(1,565,698)	34,148,195	1,930,736
Compensated Absences	11,968,386	9,356,045	(8,139,523)	13,184,908	4,258,240
Governmental Activity- Long Term Liabilities	<u>\$43,462,279</u>	<u>\$13,576,045</u>	<u>\$(9,705,221)</u>	<u>\$47,333,103</u>	<u>\$6,188,976</u>
<b>Business-Type Activities:</b>					
OWDA Loans	\$ 1,210,417	\$ -	\$ (123,481)	\$ 1,086,936	\$ 129,592
Compensated Absences	102,483	60,608	(50,485)	112,606	38,556
Business-Type Activity - Long Term Liabilities	<u>\$ 1,312,900</u>	<u>\$ 60,608</u>	<u>\$ (173,966)</u>	<u>\$ 1,199,542</u>	<u>\$ 168,148</u>

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Compensated absences will be paid from the fund, which the employees' salaries are paid which do not normally include Q Construction and Debt Service. Delinquent special assessments due the county at December 31, 2006 was \$225,951.

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Notes to Financial Statements  
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**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, 2006, there were nineteen series of Healthcare Revenue Bonds and three Economic Development Bonds outstanding with aggregate principal amounts payable of \$1,515,970,000 and \$18,200,000, respectively.

**NOTE 18 - INTERFUND TRANSACTIONS**

Due To/Due From other funds balances as of December 31, 2006 follow:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
Job and Family Services	General Fund	\$63,082
Job and Family Services	MRDD	4,925
Job and Family Services	Nonmajor Governmental Funds	124,667
Job and Family Services	Internal Service Fund	187,458
Children Services	General Fund	20,326
Children Services	Community Mental Health	15,000
Children Services	Nonmajor Governmental Funds	3,980
Community Mental Health	Children Services	5,792
MRDD	Nonmajor Governmental Funds	4,240
MRDD	Enterprise Fund	1,500
Q Construction	General Fund	1,320,729
Nonmajor Governmental Funds	General Fund	1,326,354
Nonmajor Governmental Funds	Job and Family Services	565,355
Nonmajor Governmental Funds	Nonmajor Governmental Funds	72,213
General Fund	Nonmajor Governmental Funds	21,509
Enterprise Fund	Nonmajor Governmental Funds	2,043
Total - All Funds		<u>\$3,739,173</u>

Advances from/to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Q Construction	\$ 11,964,728
	Nonmajor Governmental Funds	899,197
	Enterprise Fund	460,249
		<u>\$13,324,174</u>

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Inter Fund Transfers:

	<b>Transfers in:</b>
	<b>Nonmajor Governmental</b>
Transfers Out :	
General Fund	\$3,712,383
MRDD	4,525,000
Total Transfers In	\$8,237,383

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 \$899,197 due to the General Fund for advances to Nonmajor Governmental Funds results from cash flow issues in those funds.

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

**NOTE 19 – BUDGETARY BASIS OF ACCOUNTING**

A reconciliation for the major governmental funds at December 31, 2006 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>MRDD</b>	<b>Community Mental Health</b>
Budget Basis	\$(5,294,505)	\$ 230,518	\$ 555,423	\$ 789,158	\$ 832,060
Net Adjustment for Revenue Accruals	1,023,777	(371,839)	1,080,596	(423,230)	(437,300)
Net Adjustment for Expenditure Accruals	86,722	1,295,199	(1,076,701)	(998,472)	121,382
Net Adjustment for Encumbrances	1,655,382	1,297,348	278,056	1,037,893	110,939
Net Adjustments for Other Financing Sources (Uses) Accruals	(36,806)	-	-	-	-
GAAP Basis	\$(2,565,430)	\$ 2,451,226	\$ 837,374	\$ 405,349	\$ 627,081

**NOTE 20 - FOOD STAMPS**

The County's Department of Job and Family Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Lorain County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food stamp activity in the County's Department of Job and Family Services for the year ended December 31, 2006, follows:

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<b>Balance 1/1/06</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance 12/31/06</b>
\$2,408	\$ -	\$(2,408)	\$ -

**NOTE 21 – TRANSFER FROM PRIMARY GOVERNMENT**

The component units received \$185,167 of operating funds from The Primary Government. These amounts are included under Legislative and Executive miscellaneous allocations to component units in the General Fund.

**NOTE 22 - CONTINGENT LIABILITIES**

**A. Grants**

The County received financial assistance from Federal and State agencies in the forms of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County at December 31, 2006.

**B. Litigation**

As of December 31, 2006, the County was a party to various legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

**NOTE 23 - RELATED PARTY TRANSACTIONS**

During 2006 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. It is a discretely presented component unit of Lorain County, disclosed \$163,288 for such contributions.

**NOTE 24 - CONTRACTUAL COMMITMENTS**

During 2006, the County entered into various contracts for building construction and renovations totaling \$10,923,830. The amount paid on the contracts were \$5,012,749 with \$47,896 unused as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$5,863,185.

**NOTE 25 – GUARANTEE**

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

**NOTE 26 – SUBSEQUENT EVENT**

On June 5, 2007 the County issued \$2,500,000 Highway Improvement Bonds Series 2006 and Series 2007B, for the payment of Highway Improvements Note due June 6, 2007. On August 17, 2007 the county also issued a \$5,355,000 Sewer Improvement Bond Series 2006 and 2007 for the payment of the Sewer Improvement Notes due August 20, 2007 and November 11, 2007.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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**NOTE 27 - LORAIN COUNTY REGIONAL AIRPORT AUTHORITY**

**1. Reporting Entity**

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

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

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

On December 31, 2006 control of The Lorain County Regional Airport was transferred to the Lorain County Commissioners, and The Lorain County Regional Airport Authority was dissolved.

**2. Summary of Significant Accounting Policies**

The financial statements of the Airport have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Airport also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued after November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The more significant of the Airport's accounting policies are described below.

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

The Airport uses a single enterprise fund to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

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

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

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



**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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

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

**Cash and cash equivalents** - For purposes of the statement of cash flows, the Airport considers all highly liquid investments with a maturity of three months or less (demand deposits with banks) to be cash equivalents. During 2006, Airport investments were limited to interest bearing deposit accounts.

**Net Assets** - Net assets represent the difference between assets and liabilities. New assets invested in capital assets, net or related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the Airport, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Airport's policy is to apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. At year end the Airport reported a deficit of \$94,762 in unrestricted net assets.

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

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

**Capital Assets** - Capital Assets, including infrastructure assets, purchased or constructed by the Airport are recorded at original cost. Land improvements, buildings, equipment and vehicles are depreciated using the straight-line method over the estimated useful lives of the assets. A useful life of 20 to 40 years is used for land improvements and buildings, and 5 to 15 years is used for equipment and vehicles.

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

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

The Airport's policy is to capitalize net interest on the enterprise fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project, and the interest earned from temporary investments of the debt proceeds over the same period. Capitalized interest is amortized on a straight-line basis over the estimated useful life of the asset. For 2006 no interest costs were incurred on construction projects for the Airport.

### **3. Deposits**

The following information is provided to give an indication of the steps the Airport takes to protect its cash deposits and the level of risk assumed for certain investments.

Ohio Revised code authorizes the Airport to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations; obligations of the United States government, its agencies and instrumentalities; bonds and other obligations of the State of Ohio; certain money market mutual funds and secured repurchase agreements

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

and the State Treasurer's investment pool. Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited.

At year-end, the carrying amount of the Airport's deposits was \$13,794 (which includes petty cash of \$111) and the bank balance was \$25,605. The bank balance was covered by federal depository insurance provided by the Federal Deposit Insurance Corporation (FDIC). Although securities were held by the pledging financial institutions trust department or agent in the Airport's name and all Ohio Revised Code requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the Airport to a successful claim by the FDIC.

The Airport had no investments at December 31, 2006.

#### 4. Changes in Capital Assets

Capital asset activity for the year ended December 31, 2006 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 2,153,589	\$ -	\$(2,153,589)	\$ -
Construction In Progress	1,166,967	68,871	(1,220,881)	14,957
Total Capital Assets, Not Being Depreciated	3,320,556	68,871	(3,374,470)	14,957
Capital Assets, Being Depreciated:				
Land Improvements	10,256,255	1,220,881	(11,477,136)	-
Buildings	1,183,854	29,636	(1,213,490)	-
Equipment	768,051	-	(768,051)	-
Vehicles	185,761	-	(185,761)	-
Total Capital Assets, Being Depreciated	12,393,921	1,250,517	(13,644,438)	-
Less Accumulated Depreciation:				
Land Improvements	(3,062,419)	(331,581)	3,394,000	-
Buildings	(188,183)	(17,452)	205,635	-
Equipment	(320,526)	(28,766)	349,292	-
Vehicles	(132,482)	(5,483)	137,965	-
Total Accumulated Depreciation	(3,703,610)	(383,282)	4,086,892	-
Capital Assets, Net	<u>\$12,010,867</u>	<u>\$936,106</u>	<u>\$(12,932,016)</u>	<u>\$ 14,957</u>

In keeping with the transfer of control of operations and management of the Airport to Lorain County, ownership of the real property of the Airport was transferred to Lorain County on November 8, 2006. Tangible personal property (equipment, vehicles) was transferred on December 31, 2006.

#### 5. Receivables

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

#### 6. Lease of Premises

Various lease agreements have been entered into for office, hanger and land rental through December 1, 2018, with options to extend the lease terms. Future base rental incomes for the leases as of December 31, 2006 are as follows:

2007	\$ 85,611
2008	85,611
2009	85,611
2010	49,557
2011	42,346
Thereafter	118,826

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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Two 99 year lease agreements have also been entered into for land rental of various parcels of land totaling 3.6475 acres and are renewable forever. The lease provides for a base ground rental use of \$11,972 per year to be adjusted upward yearly by a function of the Consumer Price Index. For the year ended December 31, 2006 rental income was \$12,801.

Various lease agreements have been entered into for office and hangar space on a month-to-month basis. Rental income from these rentals was \$1,836 for the year ended December 31, 2006.

#### **7. Pension Plan**

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601.

For the year ended December 31, 2006, the members of all three plans were required to contribute 9.0% of their annual covered salaries. The Airport's contribution rate for pension benefits for 2006 was 13.70%. The Ohio Revised Code provides statutory authority for member and employer contributions. The Airport's contribution to OPERS for the years ending December 31, 2006, 2005 and 2004 was \$7,150, \$38,048 and \$36,269 respectively, equal to the required contributions for those years.

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

In addition to the pension benefits described in Note 7, OPERS provides post retirement health care coverage to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. In order to qualify for post retirement health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The health care coverage provided by the retirement system is considered an Other Post Employment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 2006 employer contribution rate was 13.70% of covered payroll and 4.5% was used to fund health care for the year.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 2005, include a rate of return on investments of 6.5%, an annual increase in active employee total payroll of 4% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 4% annually.

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

The number of active contributing participants in the traditional and combined plans was 369,214. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

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

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

#### **9. Risk Management**

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

#### **10. Contingent Liabilities**

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to the grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2006.

#### **11. Dissolution of Lorain County Regional Airport Authority**

On July 27, 2006, the Lorain County Court of Common Pleas issued a final judgment settling the lawsuit between the Lorain County Board of Commissioners and the Lorain County Regional Airport Authority filed in October 2005. This final order permitted the dissolution of the Lorain County Regional Airport Authority and the transfer of all of the assets and liabilities of the Lorain County Regional Airport Authority to the Board of Commissioners of Lorain County. Consistent with that order, all of the real property of the Lorain County Regional Airport was transferred to the County on November 8, 2006. The remainder of the personal property was transferred on December 31. All remaining assets and liabilities of the Airport Authority were assumed by the County on January 1, 2007. Effective December 31, 2006, the Airport Authority was formally dissolved by Court order.

#### **NOTE 28 - 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.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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- B. **Income Taxes - Murray Ridge Production Center, Inc.**, is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- C. **Donated Services - Donated services of management, direct supervision, rent, etc.**, have been provided by the Lorain County Board of Mental Retardation/Developmental Disabilities. During the year ended June 30, 2006 the value of these services was estimated to be \$163,288.
- D. **Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.**

**2. Concentrations of Credit Risk**

Financial instruments that potentially subject the organization to credit risk include cash on deposit with five financial institutions amounting to \$402,454 at June 30, 2006, which was insured for \$339,174 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$214,891 at June 30, 2006.

**3. Investments**

Investments at June 30, 2006 consist of the bonds and funds, which are recorded at fair value.

**4. Investment Income**

Investment income for the year ended June 30, 2006, consisted of interest income, dividend income, and gains and losses, both realized and unrealized.

**5. Restricted Funds**

During the year ended June 30, 2006, the board restricted a certain amount of previously unrestricted funds for future operating reserves.

**NOTE 29 - LORAIN COUNTY PORT AUTHORITY**

**1. Summary of Significant Accounting Policies**

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

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

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

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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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, 2006, the Authority has a liability to the County in the amount of \$126,866 for past operating advances. Under GASB Statement No. 14, this is considered to be a financial burden on the County; also the County can impose its will on the Authority through the appointment of the members of the Board of Directors. Therefore, the Authority is a component unit of the County whose financial statements are discretely presented in the County's financial statements.

- B. **Basis of Accounting** – The accompanying financial statements have been prepared on the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. All transactions are accounted for in a single business-type fund. The Authority applies all GASB pronouncements as well as Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless the pronouncements conflict with or contradict GASB pronouncements. The Authority has elected not to apply FASB Statements and Interpretations issued after November 30, 1989.

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

- C. **Budgetary Process** – Ohio Revised Code Section 4582.39 requires the Authority to prepare a budget annually. This budget includes estimated receipts and appropriations and is prepared on the cash basis of accounting.
- D. **Cash, Cash Equivalents and Investments** – The Ohio Revised Code prescribes allowable deposits and investments. For purposes of the Statement of Cash Flows, the Authority considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Investments are reported at fair value, which is based on quoted market prices.
- E. **Estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those expected.

## **2. Change in Accounting Principle**

For fiscal year 2006, the Authority has implemented GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation" which establishes and modifies requirements related to restrictions of net assets resulting from enabling legislation. The implementation of GASB 46 had no material effect on the financial statements as they were previously reported as of January 1, 2006.

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

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

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

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

Deposits – At December 31, 2006, the carrying amount of the Authority’s deposits was \$22,089 and the bank balance of the Authority’s deposits was \$56,558. Federal Depository Insurance covered the entire bank balance.

Investments – As of December 31, 2006, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,509,888	\$2,509,888

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

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

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

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

**4. Risk Management**

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

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

**5. Bond Fund Program**

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

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

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

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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Amounts held in the Authority's Bond Fund Program Reserve was \$2,509,888 at December 31, 2006 and are reflected in the Statement of Net Assets.

**6. RELATED PARTY TRANSACTIONS**

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



**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2006

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COMBINING FINANCIAL  
STATEMENTS AND SCHEDULES

## **General Fund**

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**General Fund (continued)**  
For the Year Ended December 31, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property and Other Taxes	\$ 8,133,594	\$ 8,632,701	\$ 8,632,701	\$ -	\$ 8,632,701	\$ -
Sales Tax	14,200,000	15,218,138	15,218,138	-	15,218,138	-
Charges for Services	1,853,261	2,159,326	2,159,326	-	2,159,326	-
Licenses, Permits and Fees	10,797,702	10,414,570	10,490,612	-	10,490,612	76,042
Fines and Forfeitures	1,756,055	1,605,107	1,616,915	-	1,616,915	11,808
Intergovernmental	10,331,725	10,893,509	10,921,458	-	10,921,458	27,949
Interest	3,058,675	6,625,537	6,625,557	-	6,625,557	20
Other	1,983,992	1,574,892	1,580,219	-	1,580,219	5,327
<b>Total Revenues</b>	<b>52,115,004</b>	<b>57,123,780</b>	<b>57,244,926</b>	<b>-</b>	<b>57,244,926</b>	<b>121,146</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>General Government:</b>						
<b>Legislative and Executive:</b>						
<b>Commissioners:</b>						
Salaries and Wages	1,348,208	1,234,809	1,064,647	-	1,064,647	170,162
Fringe Benefits	196,948	204,575	170,143	-	170,143	34,432
Supplies and Materials	30,000	37,500	36,738	534	37,272	228
Contractual Services	15,631	8,131	3,414	-	3,414	4,717
Equipment	153,551	513,164	482,439	26,712	509,151	4,013
Other	30,754	25,547	14,155	5,607	19,762	5,785
<b>Total Commissioners</b>	<b>1,775,092</b>	<b>2,023,726</b>	<b>1,771,536</b>	<b>32,853</b>	<b>1,804,389</b>	<b>219,337</b>
<b>Auditor:</b>						
Salaries and Wages	1,364,471	1,416,922	1,416,699	-	1,416,699	223
Fringe Benefits	202,296	212,939	212,877	-	212,877	62
Supplies and Materials	43,554	38,415	35,201	3,035	38,236	179
Contractual Services	206,070	183,890	107,566	76,324	183,890	-
Equipment	1,219	15,757	15,757	-	15,757	-
Other	127,108	142,769	140,576	1,449	142,025	744
<b>Total Auditor</b>	<b>1,944,718</b>	<b>2,010,692</b>	<b>1,928,676</b>	<b>80,808</b>	<b>2,009,484</b>	<b>1,208</b>
<b>Treasurer:</b>						
Salaries and Wages	346,616	348,116	347,427	-	347,427	689
Fringe Benefits	52,499	53,164	53,135	-	53,135	29
Supplies and Materials	18,709	14,044	5,878	-	5,878	8,166
Contractual Services	10,499	14,499	13,628	-	13,628	871
Equipment	4,791	4,791	-	-	-	4,791
Other	11,384	9,884	7,656	-	7,656	2,228
<b>Total Treasurer</b>	<b>444,498</b>	<b>444,498</b>	<b>427,724</b>	<b>-</b>	<b>427,724</b>	<b>16,774</b>
<b>Prosecuting Attorney:</b>						
Salaries and Wages	2,846,531	3,328,374	3,223,876	-	3,223,876	104,498
Fringe Benefits	503,002	643,209	616,623	-	616,623	26,586
Supplies and Materials	45,205	60,235	50,826	4,537	55,363	4,872
Contractual Services	11,376	18,859	13,591	-	13,591	5,268
Equipment	80,373	64,616	53,421	-	53,421	11,195
Other	69,087	65,971	59,863	-	59,863	6,108
<b>Total Prosecuting Attorney</b>	<b>3,555,574</b>	<b>4,181,264</b>	<b>4,018,200</b>	<b>4,537</b>	<b>4,022,737</b>	<b>158,527</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, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Records Center:</b>						
Salaries and Wages	141,540	122,800	91,212	-	91,212	31,588
Fringe Benefits	22,259	22,259	15,383	-	15,383	6,876
Supplies and Materials	9,332	10,332	9,580	-	9,580	752
Contractual Services	44,067	62,009	48,578	9,194	57,772	4,237
Equipment	43,681	77,692	67,323	8,705	76,028	1,664
Other	854	1,204	409	-	409	795
<b>Total Records Center</b>	<b>261,733</b>	<b>296,296</b>	<b>232,485</b>	<b>17,899</b>	<b>250,384</b>	<b>45,912</b>
<b>Board of Revisions:</b>						
Salaries and Wages	76,346	76,846	76,840	-	76,840	6
Fringe Benefits	11,648	11,808	11,808	-	11,808	-
Supplies and Materials	1,572	1,572	876	-	876	696
Contractual Services	487	427	316	-	316	111
Equipment	1,910	1,940	1,775	-	1,775	165
Other	1,316	686	-	-	-	686
<b>Total Board of Revisions</b>	<b>93,279</b>	<b>93,279</b>	<b>91,615</b>	<b>-</b>	<b>91,615</b>	<b>1,664</b>
<b>Board of Elections:</b>						
Salaries and Wages	1,005,683	1,351,178	1,335,885	-	1,335,885	15,293
Fringe Benefits	151,961	162,461	158,779	-	158,779	3,682
Supplies and Materials	84,524	179,190	171,540	3,710	175,250	3,940
Contractual Services	383,843	82,728	73,664	2,147	75,811	6,917
Equipment	54,963	56,388	45,588	5,411	50,999	5,389
Other	50,904	56,079	50,469	-	50,469	5,610
<b>Total Board of Elections</b>	<b>1,731,878</b>	<b>1,888,024</b>	<b>1,835,925</b>	<b>11,268</b>	<b>1,847,193</b>	<b>40,831</b>
<b>Community Maintenance:</b>						
Salaries and Wages	1,597,383	1,714,529	1,437,066	-	1,437,066	277,463
Fringe Benefits	241,076	252,818	227,274	-	227,274	25,544
Supplies and Materials	711,615	791,035	639,737	60,176	699,913	91,122
Contractual Services	3,368,937	3,410,149	3,054,449	138,558	3,193,007	217,142
Equipment	161,829	327,811	237,459	18,325	255,784	72,027
Capital Outlay	61,046	61,046	26,921	-	26,921	34,125
Other	32,434	17,757	1,786	-	1,786	15,971
<b>Total Community Maintenance</b>	<b>6,174,320</b>	<b>6,575,145</b>	<b>5,624,692</b>	<b>217,059</b>	<b>5,841,751</b>	<b>733,394</b>
<b>Community Development:</b>						
Salaries and Wages	509,016	557,554	516,121	-	516,121	41,433
Fringe Benefits	74,696	84,197	80,830	-	80,830	3,367
Supplies and Materials	6,037	5,243	3,043	-	3,043	2,200
Contractual Services	264,725	544,058	353,676	122,421	476,097	67,961
Equipment	5,357	25,354	11,080	9,466	20,546	4,808
Other	111,044	114,207	51,096	32,036	83,132	31,075
<b>Total Community Development</b>	<b>970,875</b>	<b>1,330,613</b>	<b>1,015,846</b>	<b>163,923</b>	<b>1,179,769</b>	<b>150,844</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, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	623,173	622,973	622,908	-	622,908	65
Fringe Benefits	95,110	95,819	95,819	-	95,819	-
Supplies and Materials	10,456	9,336	9,336	-	9,336	-
Contractual Services	-	1,738	1,738	-	1,738	-
Other	9,374	8,247	8,247	-	8,247	-
<b>Total Recorder</b>	<b>738,113</b>	<b>738,113</b>	<b>738,048</b>	<b>-</b>	<b>738,048</b>	<b>65</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>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
Building Inspection:						
Salaries and Wages	108,400	108,400	92,280	-	92,280	16,120
Fringe Benefits	16,857	16,857	13,644	-	13,644	3,213
Supplies and Materials	2,400	2,200	1,094	-	1,094	1,106
Contractual Services	1,200	540	290	-	290	250
Equipment	-	6,400	865	4,312	5,177	1,223
Other	9,200	3,660	2,724	-	2,724	936
<b>Total Building Inspection</b>	<b>138,057</b>	<b>138,057</b>	<b>110,897</b>	<b>4,312</b>	<b>115,209</b>	<b>22,848</b>
Insurance/Pensions/Taxes:						
Fringe Benefits	7,487,489	7,552,756	7,338,875	-	7,338,875	213,881
Contractual Services	25,600	35,600	28,243	-	28,243	7,357
Other	96,650	120,499	79,569	-	79,569	40,930
<b>Total Insurance/Pensions/Taxes</b>	<b>7,609,739</b>	<b>7,708,855</b>	<b>7,446,687</b>	<b>-</b>	<b>7,446,687</b>	<b>262,168</b>
Miscellaneous:						
Fringe Benefits	-	4,901	4,901	-	4,901	-
Contractual Services	972,001	1,370,902	1,122,538	200,398	1,322,936	47,966
Other	5,253,304	3,641,999	2,339,789	-	2,339,789	1,302,210
Allocations to Component Unit	303,000	185,167	185,167	-	185,167	-
<b>Total Miscellaneous</b>	<b>6,528,305</b>	<b>5,202,969</b>	<b>3,652,395</b>	<b>200,398</b>	<b>3,852,793</b>	<b>1,350,176</b>
<b>Total General Government - Legislative and Executive</b>	<b>31,991,181</b>	<b>32,656,531</b>	<b>28,894,726</b>	<b>758,057</b>	<b>29,652,783</b>	<b>3,003,748</b>
Judicial:						
Court of Appeals:						
Contractual Services	197,211	197,211	161,747	-	161,747	35,464
<b>Total Court of Appeals</b>	<b>197,211</b>	<b>197,211</b>	<b>161,747</b>	<b>-</b>	<b>161,747</b>	<b>35,464</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, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Common Pleas Court:</b>						
Salaries and Wages	1,960,164	2,001,164	1,978,268	-	1,978,268	22,896
Fringe Benefits	319,369	325,469	306,017	-	306,017	19,452
Supplies and Materials	49,451	50,951	35,436	-	35,436	15,515
Contractual Services	997,183	1,426,501	1,385,203	15,503	1,400,706	25,795
Equipment	50,564	34,301	8,138	14,226	22,364	11,937
Other	27,935	23,935	10,990	-	10,990	12,945
<b>Total Common Pleas Court</b>	<b>3,404,666</b>	<b>3,862,321</b>	<b>3,724,052</b>	<b>29,729</b>	<b>3,753,781</b>	<b>108,540</b>
<b>Domestic Relations-Domestic Relations:</b>						
Salaries and Wages	2,126,000	2,144,047	2,143,901	-	2,143,901	146
Fringe Benefits	340,264	327,884	327,874	-	327,874	10
Supplies and Materials	33,400	28,513	27,795	560	28,355	158
Contractual Services	20,916	20,661	20,423	91	20,514	147
Equipment	55,030	52,272	51,889	-	51,889	383
Other	27,175	26,949	26,900	-	26,900	49
<b>Total Domestic Relations - Domestic Relations</b>	<b>2,602,785</b>	<b>2,600,326</b>	<b>2,598,782</b>	<b>651</b>	<b>2,599,433</b>	<b>893</b>
<b>Domestic Relations-Juvenile Probation:</b>						
Salaries and Wages	1,468,372	1,526,207	1,525,417	-	1,525,417	790
Fringe Benefits	227,672	230,572	229,938	-	229,938	634
Supplies and Materials	42,525	37,626	36,620	1,000	37,620	6
Contractual Services	408,772	439,173	438,884	-	438,884	289
Equipment	52,240	39,680	38,857	719	39,576	104
Other	35,000	49,500	49,467	-	49,467	33
<b>Total Domestic Relations - Juvenile Probation</b>	<b>2,234,581</b>	<b>2,322,758</b>	<b>2,319,183</b>	<b>1,719</b>	<b>2,320,902</b>	<b>1,856</b>
<b>Domestic Relations-Juvenile Detention Home:</b>						
Salaries and Wages	1,145,000	1,181,770	1,172,480	-	1,172,480	9,290
Fringe Benefits	177,815	182,940	182,841	-	182,841	99
Supplies and Materials	100,447	63,407	61,959	173	62,132	1,275
Contractual Services	392,486	391,735	372,484	18,713	391,197	538
Equipment	18,382	29,102	27,249	1,851	29,100	2
Other	744	1,494	1,494	-	1,494	-
<b>Total Domestic Relations-Juvenile Detention Home</b>	<b>1,834,874</b>	<b>1,850,448</b>	<b>1,818,507</b>	<b>20,737</b>	<b>1,839,244</b>	<b>11,204</b>
<b>Domestic Relations-Child Support:</b>						
Salaries and Wages	207,000	405,620	405,522	-	405,522	98
Fringe Benefits	102,854	184,780	180,186	-	180,186	4,594
Supplies and Materials	23,200	19,393	19,359	-	19,359	34
Contractual Services	29,941	53,887	53,819	-	53,819	68
Equipment	975	7,172	5,768	410	6,178	994
Other	4,700	4,251	4,204	-	4,204	47
<b>Total Domestic Relations-Child Support:</b>	<b>368,670</b>	<b>675,103</b>	<b>668,858</b>	<b>410</b>	<b>669,268</b>	<b>5,835</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, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Domestic Relations-Hazel Webber Home:</b>						
Salaries and Wages	480,000	499,803	497,817	-	497,817	1,986
Fringe Benefits	74,527	78,227	77,554	-	77,554	673
Supplies and Materials	6,912	7,622	7,596	-	7,596	26
Contractual Services	40,016	45,442	44,479	15	44,494	948
Equipment	7,975	3,625	3,614	-	3,614	11
Other	344	465	459	-	459	6
<b>Total Domestic Relations-Hazel Webber Home</b>	<b>609,774</b>	<b>635,184</b>	<b>631,519</b>	<b>15</b>	<b>631,534</b>	<b>3,650</b>
<b>Probate Court:</b>						
Salaries and Wages	486,938	492,526	492,456	-	492,456	70
Fringe Benefits	74,701	75,681	75,614	-	75,614	67
Supplies and Materials	11,700	20,419	20,135	115	20,250	169
Contractual Services	28,275	29,337	28,366	277	28,643	694
Equipment	12,431	566	566	-	566	-
Other	3,608	5,011	4,990	-	4,990	21
<b>Total Probate Court</b>	<b>617,653</b>	<b>623,540</b>	<b>622,127</b>	<b>392</b>	<b>622,519</b>	<b>1,021</b>
<b>Clerk of Courts:</b>						
Salaries and Wages	1,030,986	1,108,618	1,108,602	-	1,108,602	16
Fringe Benefits	141,941	170,109	168,443	-	168,443	1,666
Supplies and Materials	32,946	41,457	41,403	-	41,403	54
Contractual Services	54,972	37,222	37,145	30	37,175	47
Equipment	21,938	4,438	4,373	-	4,373	65
Other	7,799	5,899	5,340	-	5,340	559
<b>Total Clerk of Courts</b>	<b>1,290,582</b>	<b>1,367,743</b>	<b>1,365,306</b>	<b>30</b>	<b>1,365,336</b>	<b>2,407</b>
<b>Municipal Court:</b>						
Salaries and Wages	623,733	623,733	473,987	-	473,987	149,746
Fringe Benefits	143,666	143,666	91,663	-	91,663	52,003
Contractual Services	402,069	402,069	369,975	-	369,975	32,094
<b>Total Municipal Courts</b>	<b>1,169,468</b>	<b>1,169,468</b>	<b>935,625</b>	<b>-</b>	<b>935,625</b>	<b>233,843</b>
<b>Education Law Libraries:</b>						
Salaries and Wages	112,023	112,023	111,834	-	111,834	189
Fringe Benefits	19,045	19,045	17,825	-	17,825	1,220
<b>Total Education Law Libraries</b>	<b>131,068</b>	<b>131,068</b>	<b>129,659</b>	<b>-</b>	<b>129,659</b>	<b>1,409</b>
<b>Total General Government - Judicial</b>	<b>14,461,332</b>	<b>15,435,170</b>	<b>14,975,365</b>	<b>53,683</b>	<b>15,029,048</b>	<b>406,122</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, 2006

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Public Safety:</b>						
<b>Coroner:</b>						
Salaries and Wages	331,754	318,754	318,669	-	318,669	85
Fringe Benefits	51,555	51,755	51,023	-	51,023	732
Supplies and Materials	2,250	450	292	-	292	158
Contractual Services	99,023	111,502	100,424	9,614	110,038	1,464
Equipment	4,750	250	160	-	160	90
Other	14,463	10,328	10,274	-	10,274	54
<b>Total Coroner</b>	<b>503,795</b>	<b>493,039</b>	<b>480,842</b>	<b>9,614</b>	<b>490,456</b>	<b>2,583</b>
<b>Sheriff:</b>						
Salaries and Wages	4,640,509	4,721,895	4,712,717	-	4,712,717	9,178
Fringe Benefits	812,329	861,989	856,647	-	856,647	5,342
Supplies and Materials	225,910	267,551	232,973	25,977	258,950	8,601
Contractual Services	144,371	142,087	126,155	12,119	138,274	3,813
Equipment	399,524	447,840	253,927	180,772	434,699	13,141
Other	89,862	135,048	85,823	-	85,823	49,225
<b>Total Sheriff</b>	<b>6,312,505</b>	<b>6,576,410</b>	<b>6,268,242</b>	<b>218,868</b>	<b>6,487,110</b>	<b>89,300</b>
<b>Hazardous Materials Coordination:</b>						
Salaries and Wages	61,335	64,153	63,483	-	63,483	670
Fringe Benefits	9,252	10,409	10,217	-	10,217	192
Supplies and Materials	366	366	-	-	-	366
Equipment	2,110	10	-	-	-	10
Other	5,314	439	420	-	420	19
<b>Total Hazardous Materials Coordination</b>	<b>78,377</b>	<b>75,377</b>	<b>74,120</b>	<b>-</b>	<b>74,120</b>	<b>1,257</b>
<b>Community Disaster Services:</b>						
Salaries and Wages	103,877	107,639	107,054	-	107,054	585
Fringe Benefits	15,484	17,272	17,135	-	17,135	137
Supplies and Materials	8,908	7,408	5,870	-	5,870	1,538
Contractual Services	25,713	28,619	21,464	3,095	24,559	4,060
Equipment	17,625	12,075	4,225	4,701	8,926	3,149
Other	5,509	6,009	4,001	-	4,001	2,008
<b>Total Community Disaster Services</b>	<b>177,116</b>	<b>179,022</b>	<b>159,749</b>	<b>7,796</b>	<b>167,545</b>	<b>11,477</b>
<b>Total Public Safety</b>	<b>7,071,793</b>	<b>7,323,848</b>	<b>6,982,953</b>	<b>236,278</b>	<b>7,219,231</b>	<b>104,617</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, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	219,364	222,064	220,984	-	220,984	1,080
Fringe Benefits	33,303	35,850	35,645	-	35,645	205
Supplies and Materials	14,823	15,358	15,287	-	15,287	71
Contractual Services	3,900	2,284	2,136	103	2,239	45
Equipment	14,566	11,540	11,021	158	11,179	361
Other	3,669	853	791	-	791	62
Total Public Works	<u>289,625</u>	<u>287,949</u>	<u>285,864</u>	<u>261</u>	<u>286,125</u>	<u>1,824</u>
Health:						
Registration of Vital Statistics:						
Contractual Services	4,971	4,971	3,534	-	3,534	1,437
Total Health	<u>4,971</u>	<u>4,971</u>	<u>3,534</u>	<u>-</u>	<u>3,534</u>	<u>1,437</u>
Human Services:						
Workforce Development Agency:						
Salaries and Wages	239,960	239,880	214,094	-	214,094	25,786
Fringe Benefits	125,440	125,570	118,436	-	118,436	7,134
Total Workforce Development Agency	<u>365,400</u>	<u>365,450</u>	<u>332,530</u>	<u>-</u>	<u>332,530</u>	<u>32,920</u>
Soldiers' Relief Commission Board:						
Salaries and Wages	248,685	287,306	269,415	-	269,415	17,891
Fringe Benefits	41,200	42,705	36,811	-	36,811	5,894
Supplies and Materials	33,585	40,455	26,758	12,810	39,568	887
Contractual Services	3,519	4,347	2,623	-	2,623	1,724
Equipment	25,058	23,590	23,284	-	23,284	306
Other	391,496	385,844	340,254	3,750	344,004	41,840
Total Soldiers' Relief Commission Board	<u>743,543</u>	<u>784,247</u>	<u>699,145</u>	<u>16,560</u>	<u>715,705</u>	<u>68,542</u>
Public Assistance:						
Other - Grants	1,641,456	1,641,456	1,501,731	-	1,501,731	139,725
Total Public Assistance	<u>1,641,456</u>	<u>1,641,456</u>	<u>1,501,731</u>	<u>-</u>	<u>1,501,731</u>	<u>139,725</u>
Total Human Services	<u>2,750,399</u>	<u>2,791,153</u>	<u>2,533,406</u>	<u>16,560</u>	<u>2,549,966</u>	<u>241,187</u>
Capital Outlay:						
Capital Improvements	2,372,070	3,785,132	3,067,392	589,791	3,657,183	127,949
Total Capital Outlay	<u>2,372,070</u>	<u>3,785,132</u>	<u>3,067,392</u>	<u>589,791</u>	<u>3,657,183</u>	<u>127,949</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, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Intergovernmental:						
Contractual Services	6,800	3,718	948	752	1,700	2,018
Other - Grants	481,473	481,155	464,284	-	464,284	16,871
<b>Total Intergovernmental</b>	<b>488,273</b>	<b>484,873</b>	<b>465,232</b>	<b>752</b>	<b>465,984</b>	<b>18,889</b>
<b>Total Expenditures</b>	<b>59,429,644</b>	<b>62,769,627</b>	<b>57,208,472</b>	<b>1,655,382</b>	<b>58,863,854</b>	<b>3,905,773</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(7,314,640)</b>	<b>(5,645,847)</b>	<b>36,454</b>	<b>(1,655,382)</b>	<b>(1,618,928)</b>	<b>4,026,919</b>
<b>Other Financing Sources (Uses)</b>						
Advances - In	2,009,559	2,951,169	2,951,169	-	2,951,169	-
Advances - Out	-	(2,993,524)	(2,993,524)	-	(2,993,524)	-
Operating Transfers - In	-	79,161	79,161	-	79,161	-
Operating Transfers - Out	(13,576,500)	(11,987,500)	(3,712,383)	-	(3,712,383)	8,275,117
<b>Total Other Financing Sources (Uses)</b>	<b>(11,566,941)</b>	<b>(11,950,694)</b>	<b>(3,675,577)</b>	<b>-</b>	<b>(3,675,577)</b>	<b>8,275,117</b>
<b>(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses</b>	<b>(18,881,581)</b>	<b>(17,596,541)</b>	<b>(3,639,123)</b>	<b>\$ (1,655,382)</b>	<b>\$ (5,294,505)</b>	<b>\$ 12,302,036</b>
Fund Balance at Beginning of Year	20,409,986	20,409,986	20,409,986			
<b>Fund Balance at End of Year</b>	<b>\$ 1,528,405</b>	<b>\$ 2,813,445</b>	<b>\$ 16,770,863</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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2006

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
<b>Assets</b>					
Cash and Cash Equivalents	\$ 711,212	\$ 58,544	\$ 604,618	\$ 186,390	\$ 829,640
Cash with Fiscal Agent	-	-	256,792	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	1,749,430	4,722	848,393	-	5,927
Notes Receivable	-	-	436,034	116,800	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	1,955	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,462,602</b>	<b>\$ 63,266</b>	<b>\$ 2,145,837</b>	<b>\$ 303,190</b>	<b>\$ 835,567</b>
<b>Liabilities</b>					
Accounts Payable	\$ 184,599	\$ 3,042	\$ 49,589	\$ 116,800	\$ 8,285
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	5,215	1,232	-	-	-
Advance from Other Funds	-	-	254,673	-	-
Due to Other Funds	31,707	-	387,336	-	-
Deferred Revenue	1,105,671	-	642,694	-	-
<b>Total Liabilities</b>	<b>1,327,192</b>	<b>4,274</b>	<b>1,334,292</b>	<b>116,800</b>	<b>8,285</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	59,683	-	55,863	-	11,421
Inventory	1,955	-	-	-	-
Notes Receivable	-	-	436,034	116,800	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	1,073,772	58,992	319,648	69,590	815,861
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>1,135,410</b>	<b>58,992</b>	<b>811,545</b>	<b>186,390</b>	<b>827,282</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,462,602</b>	<b>\$ 63,266</b>	<b>\$ 2,145,837</b>	<b>\$ 303,190</b>	<b>\$ 835,567</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>
\$ 679,153	\$ 63,072	\$ 68,756	\$ 2,424,588	\$ 20,594	\$ 3,564,808
-	-	-	-	-	-
-	2,768	-	-	-	3,510
1,192,048	2,454	10,560	553,959	-	3,510
-	-	-	191,584	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,871,201</u>	<u>\$ 68,294</u>	<u>\$ 79,316</u>	<u>\$ 3,170,131</u>	<u>\$ 20,594</u>	<u>\$ 3,571,828</u>
\$ 527,140	\$ 15,728	\$ -	\$ 56,908	\$ -	\$ 102,868
65,284	-	-	-	-	181,296
-	-	-	-	-	-
173,135	4,657	-	47,100	-	23,071
-	-	-	-	-	-
1,207	70,000	-	8,135	-	-
-	-	10,560	-	-	-
<u>766,766</u>	<u>90,385</u>	<u>10,560</u>	<u>112,143</u>	<u>-</u>	<u>307,235</u>
32,786	-	-	161,731	-	308,945
-	-	-	-	-	-
-	-	-	191,584	-	-
-	-	-	-	-	-
1,071,649	(22,091)	68,756	2,704,673	20,594	2,955,648
-	-	-	-	-	-
<u>1,104,435</u>	<u>(22,091)</u>	<u>68,756</u>	<u>3,057,988</u>	<u>20,594</u>	<u>3,264,593</u>
<u>\$ 1,871,201</u>	<u>\$ 68,294</u>	<u>\$ 79,316</u>	<u>\$ 3,170,131</u>	<u>\$ 20,594</u>	<u>\$ 3,571,828</u>

(continued)



Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2006

Nonmajor Special Revenue Funds

	<u>DRETAC</u>	<u>Certificate of Title</u>	<u>Recorder's Equipment</u>	<u>Intensive Supervision</u>	<u>Motor Vehicle Gasoline Tax</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 654,211	\$ 41,214	\$ 180,279	\$ 43,829	\$ 1,461,729
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	4,045	4,529	310,877	632,988
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	35,481
Materials and Supplies Inventory	-	-	-	-	714,536
<b>Total Assets</b>	<u>\$ 654,211</u>	<u>\$ 45,259</u>	<u>\$ 184,808</u>	<u>\$ 354,706</u>	<u>\$ 2,844,734</u>
<b>Liabilities</b>					
Accounts Payable	\$ 31,879	\$ 49,505	\$ 6,313	\$ 23,019	\$ 310,485
Contracts Payable	-	-	1,297	-	30,879
Retainage Payable	-	-	-	-	8,279
Intergovernmental Payable	9,353	16,541	-	7,712	113,885
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	10,000	-
Deferred Revenue	-	-	-	188,355	166,020
<b>Total Liabilities</b>	<u>41,232</u>	<u>66,046</u>	<u>7,610</u>	<u>229,086</u>	<u>629,548</u>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	14,345	276	26,108	-	520,279
Inventory	-	-	-	-	714,536
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	598,634	(21,063)	151,090	125,620	980,371
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<u>612,979</u>	<u>(20,787)</u>	<u>177,198</u>	<u>125,620</u>	<u>2,215,186</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 654,211</u>	<u>\$ 45,259</u>	<u>\$ 184,808</u>	<u>\$ 354,706</u>	<u>\$ 2,844,734</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>
\$ 18,292	\$ 60,548	\$ 270,408	\$ 212,722	\$ 1,696,846	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
148,076	81,921	532,885	60,226	838,624	-
-	-	-	-	-	-
31,707	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 198,075</u>	<u>\$ 142,469</u>	<u>\$ 803,293</u>	<u>\$ 272,948</u>	<u>\$ 2,535,470</u>	<u>\$ -</u>
\$ 12,747	\$ 26,486	\$ 18,998	\$ 13,977	\$ 80,699	\$ -
-	-	40,794	-	-	-
-	-	-	-	-	-
1,828	7,894	-	3,304	28,294	-
-	94,000	-	90,000	-	-
-	80,000	251,371	-	-	-
116,370	-	532,885	19,249	419,317	-
<u>130,945</u>	<u>208,380</u>	<u>844,048</u>	<u>126,530</u>	<u>528,310</u>	<u>-</u>
-	-	75,485	734	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
67,130	(65,911)	(116,240)	145,684	2,007,160	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>67,130</u>	<u>(65,911)</u>	<u>(40,755)</u>	<u>146,418</u>	<u>2,007,160</u>	<u>-</u>
<u>\$ 198,075</u>	<u>\$ 142,469</u>	<u>\$ 803,293</u>	<u>\$ 272,948</u>	<u>\$ 2,535,470</u>	<u>\$ -</u>

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2006

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
<b>Assets</b>					
Cash and Cash Equivalents	\$ 155,290	\$ 201,420	\$ 639,438	\$ 450,312	\$ 17,106
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	8,234	-	-
Receivables, Net of Allowances	-	7,156	467,054	9,000	6,785
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	8,138	-	-
<b>Total Assets</b>	<b>\$ 155,290</b>	<b>\$ 208,576</b>	<b>\$ 1,122,864</b>	<b>\$ 459,312</b>	<b>\$ 23,891</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 10,988	\$ 22,447	\$ 8,212	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	3,340	7,242	2,185	-
Advance from Other Funds	-	-	-	-	18,403
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	467,054	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>14,328</b>	<b>496,743</b>	<b>10,397</b>	<b>18,403</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	-	-	2,381	-
Inventory	-	-	8,138	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	155,290	194,248	617,983	446,534	5,488
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>155,290</b>	<b>194,248</b>	<b>626,121</b>	<b>448,915</b>	<b>5,488</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 155,290</b>	<b>\$ 208,576</b>	<b>\$ 1,122,864</b>	<b>\$ 459,312</b>	<b>\$ 23,891</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>
\$ 1,683,224	\$ 1,732,986	\$ 832,186	\$ 1,160,694	\$ 5,114,096	\$ 3,058,355
-	-	-	-	-	-
-	-	11,146	-	-	-
459,818	304,697	426,813	194,606	1,868,242	1,353,315
-	-	-	-	-	-
-	58,832	-	-	-	3,135
<u>\$ 2,143,042</u>	<u>\$ 2,096,515</u>	<u>\$ 1,270,145</u>	<u>\$ 1,355,300</u>	<u>\$ 6,982,338</u>	<u>\$ 4,414,805</u>
\$ 203,606	\$ 243,442	\$ 30,409	\$ 5,322	\$ 54,433	\$ 186,357
3,345	-	-	-	-	-
-	-	-	-	-	-
88,778	49,618	8,821	1,486	16,211	62,352
-	-	-	-	-	-
-	-	2,501	-	-	776,515
-	-	423,159	194,606	1,868,242	-
<u>295,729</u>	<u>293,060</u>	<u>464,890</u>	<u>201,414</u>	<u>1,938,886</u>	<u>1,025,224</u>
139,435	66,378	6,291	6,249	1,233,579	82,807
-	58,832	-	-	-	3,135
-	-	-	-	-	-
-	-	-	-	-	-
1,707,878	1,678,245	798,964	1,147,637	3,809,873	3,303,639
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,847,313</u>	<u>1,803,455</u>	<u>805,255</u>	<u>1,153,886</u>	<u>5,043,452</u>	<u>3,389,581</u>
<u>\$ 2,143,042</u>	<u>\$ 2,096,515</u>	<u>\$ 1,270,145</u>	<u>\$ 1,355,300</u>	<u>\$ 6,982,338</u>	<u>\$ 4,414,805</u>

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2006

Nonmajor Special Revenue Funds

	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
<b>Assets</b>					
Cash and Cash Equivalents	\$ 19,907	\$ 1,532,667	\$ 140,359	\$ 22,442	\$ 629
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	277,828	-	-	-	-
Receivables, Net of Allowances	1,000	-	44,325	372,238	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,781	-	-	-	-
<b>Total Assets</b>	<b>\$ 301,516</b>	<b>\$ 1,532,667</b>	<b>\$ 184,684</b>	<b>\$ 394,680</b>	<b>\$ 629</b>
<b>Liabilities</b>					
Accounts Payable	-	-	-	4,000	-
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	44,325	351,519	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>44,325</b>	<b>355,519</b>	<b>-</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	-	687	-	-
Inventory	2,781	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	298,735	1,532,667	139,672	39,161	629
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>301,516</b>	<b>1,532,667</b>	<b>140,359</b>	<b>39,161</b>	<b>629</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 301,516</b>	<b>\$ 1,532,667</b>	<b>\$ 184,684</b>	<b>\$ 394,680</b>	<b>\$ 629</b>

**Nonmajor Special Revenue Funds**

<b>Linkages Plus/Byrne Memorial</b>	<b>P.A.I.R.</b>	<b>Local Law Enforcement Block Grant</b>	<b>Violent Offender</b>	<b>Marriage Licenses</b>	<b>Medicaid Outreach</b>
\$ 18	\$ 97,700	\$ -	\$ 40,987	\$ 72,770	\$ 1
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	19,560	2,144	-
-	1,445	-	-	-	-
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 99,145</u>	<u>\$ -</u>	<u>\$ 60,547</u>	<u>\$ 74,914</u>	<u>\$ 1</u>
\$ -	\$ 8,080	\$ 14,659	\$ 1,641	\$ 32,097	\$ -
-	-	-	-	-	-
-	-	3,229	-	-	-
-	-	-	-	-	-
-	-	-	19,560	-	-
-	8,080	17,888	21,201	32,097	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18	91,065	(17,888)	39,346	42,817	1
-	-	-	-	-	-
<u>18</u>	<u>91,065</u>	<u>(17,888)</u>	<u>39,346</u>	<u>42,817</u>	<u>1</u>
<u>\$ 18</u>	<u>\$ 99,145</u>	<u>\$ -</u>	<u>\$ 60,547</u>	<u>\$ 74,914</u>	<u>\$ 1</u>

(continued)

Lorain County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31, 2006

Nonmajor Special Revenue Funds

	Court Security	Criminal History On-Line	MRDD- Medicaid	Prosecutor's Victim Witness	Enforcement and Education
<b>Assets</b>					
Cash and Cash Equivalents	\$ 48,909	\$ 8,506	\$ 2,585,326	\$ 33,959	\$ 24,521
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	-	72,491	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 48,909</u>	<u>\$ 8,506</u>	<u>\$ 2,585,326</u>	<u>\$ 106,450</u>	<u>\$ 24,521</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 95,872	\$ 6,780	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	31,686	2,172	-
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	20,670	-
Deferred Revenue	-	-	-	64,242	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>127,558</u>	<u>93,864</u>	<u>-</u>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	-	8,003	-	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	48,909	8,506	2,449,765	12,586	24,521
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<u>48,909</u>	<u>8,506</u>	<u>2,457,768</u>	<u>12,586</u>	<u>24,521</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 48,909</u>	<u>\$ 8,506</u>	<u>\$ 2,585,326</u>	<u>\$ 106,450</u>	<u>\$ 24,521</u>

**Nonmajor Special Revenue Funds**

<b>Juvenile School Liaison</b>	<b>Help America Vote Act</b>	<b>MRDD- Capital</b>	<b>Workforce Investment Act</b>	<b>Sheriff's Concealed Handgun</b>	<b>Juvenile Indigent Alcohol Program</b>
\$ 15,696	\$ 7,704	\$ 247,725	\$ 1,299,465	\$ 49,190	\$ 1,870
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,044,256	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 15,696</u>	<u>\$ 7,704</u>	<u>\$ 247,725</u>	<u>\$ 3,343,721</u>	<u>\$ 49,190</u>	<u>\$ 1,870</u>
\$ -	\$ -	\$ -	\$ 62,575	\$ -	\$ -
-	-	25,965	259,165	-	-
-	-	-	-	-	-
-	-	-	-	1,845	-
-	-	-	-	-	-
-	-	-	34,513	-	-
-	-	-	1,383,775	-	-
-	-	<u>25,965</u>	<u>1,740,028</u>	<u>1,845</u>	-
-	-	3,694	725,012	741	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
15,696	7,704	218,066	878,681	46,604	1,870
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,696</u>	<u>7,704</u>	<u>221,760</u>	<u>1,603,693</u>	<u>47,345</u>	<u>1,870</u>
<u>\$ 15,696</u>	<u>\$ 7,704</u>	<u>\$ 247,725</u>	<u>\$ 3,343,721</u>	<u>\$ 49,190</u>	<u>\$ 1,870</u>

(continued)



Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2006

	Nonmajor Special Revenue Funds				
	Atrazine Grant Program	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Coastal Management Assistance Grant
<b>Assets</b>					
Cash and Cash Equivalents	\$ 44,196	\$ 8,250	\$ 253	\$ 1,189,701	\$ 3,800
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	60,386	-	-	2,881,382	33,800
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 104,582</b>	<b>\$ 8,250</b>	<b>\$ 253</b>	<b>\$ 4,071,083</b>	<b>\$ 37,600</b>
<b>Liabilities</b>					
Accounts Payable	\$ 1,714	\$ -	\$ -	\$ 7,222	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	20,000	-	-	-	-
Due to Other Funds	3,186	-	-	-	3,800
Deferred Revenue	60,386	-	-	2,044,932	11,247
<b>Total Liabilities</b>	<b>85,286</b>	<b>-</b>	<b>-</b>	<b>2,052,154</b>	<b>15,047</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	-	-	2	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	19,296	8,250	253	2,018,927	22,553
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>19,296</b>	<b>8,250</b>	<b>253</b>	<b>2,018,929</b>	<b>22,553</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 104,582</b>	<b>\$ 8,250</b>	<b>\$ 253</b>	<b>\$ 4,071,083</b>	<b>\$ 37,600</b>

**Nonmajor Special Revenue Funds**

<b>Juvenile Attendance Grant</b>	<b>Ditch Rotary</b>	<b>Common Pleas Special Projects</b>	<b>Golden Acres Medicare</b>	<b>Law Enforcement Tech Grant</b>
\$ 42,360	\$ 4	\$ 101,201	\$ 303,897	\$ -
-	-	-	-	-
-	-	-	-	-
20,083	-	4,450	61,592	296,169
-	-	-	-	-
-	-	-	-	-
<u>\$ 62,443</u>	<u>\$ 4</u>	<u>\$ 105,651</u>	<u>\$ 365,489</u>	<u>\$ 296,169</u>
\$ 2,942	\$ -	\$ -	\$ 31,439	\$ 165,450
-	-	-	45,583	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
50,000	52,600	-	-	-
-	-	-	-	77,035
<u>52,942</u>	<u>52,600</u>	<u>-</u>	<u>77,022</u>	<u>242,485</u>
-	-	-	8,674	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
9,501	(52,596)	105,651	279,793	53,684
-	-	-	-	-
-	-	-	-	-
<u>9,501</u>	<u>(52,596)</u>	<u>105,651</u>	<u>288,467</u>	<u>53,684</u>
<u>\$ 62,443</u>	<u>\$ 4</u>	<u>\$ 105,651</u>	<u>\$ 365,489</u>	<u>\$ 296,169</u>

(continued)

Lorain County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2006

	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Project Jail Facility Construction	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 36,840,573	\$ 489,603	\$ 1,481,335	\$ 38,811,511
Cash with Fiscal Agent	256,792	-	-	256,792
Cash in Segregated Accounts	303,491	-	-	303,491
Receivables, Net of Allowances	17,996,536	5,867,767	-	23,864,303
Notes Receivable	744,418	-	-	744,418
Due from Other Funds	68,633	160,019	-	228,652
Materials and Supplies Inventory	789,377	-	-	789,377
<b>Total Assets</b>	<b>\$ 56,999,820</b>	<b>\$ 6,517,389</b>	<b>\$ 1,481,335</b>	<b>\$ 64,998,544</b>
<b>Liabilities</b>				
Accounts Payable	\$ 2,838,754	\$ -	\$ -	\$ 2,838,754
Contracts Payable	653,608	-	-	653,608
Retainage Payable	8,279	-	-	8,279
Intergovernmental Payable	722,186	-	-	722,186
Advance from Other Funds	477,076	422,121	-	899,197
Due to Other Funds	1,783,541	180,381	-	1,963,922
Deferred Revenue	10,211,203	5,799,703	-	16,010,906
<b>Total Liabilities</b>	<b>16,694,647</b>	<b>6,402,205</b>	<b>-</b>	<b>23,096,852</b>
<b>Fund Balances</b>				
<b>Reserved for:</b>				
Encumbrances	3,551,589	-	636,731	4,188,320
Inventory	789,377	-	-	789,377
Notes Receivable	744,418	-	-	744,418
Debt Service	-	3,820,357	-	3,820,357
<b>Unreserved(Deficit), reported in:</b>				
Special Revenue Funds	35,219,789	-	-	35,219,789
Debt Service Funds	-	(3,705,173)	-	(3,705,173)
Capital Project Funds	-	-	844,604	844,604
<b>Total Fund Balances (Deficit)</b>	<b>40,305,173</b>	<b>115,184</b>	<b>1,481,335</b>	<b>41,901,692</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 56,999,820</b>	<b>\$ 6,517,389</b>	<b>\$ 1,481,335</b>	<b>\$ 64,998,544</b>

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Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2006

Nonmajor Special Revenue Funds

	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
<b>Revenues</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	5,927
Charges for Services	-	-	-	-	262,202
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	4,478,020	29,579	1,037,295	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	22,154	-	-
Other	19,107	119	-	10,166	-
<b>Total Revenues</b>	<b>4,497,127</b>	<b>29,698</b>	<b>1,059,449</b>	<b>10,166</b>	<b>268,129</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	92,660
Judicial	-	-	-	-	-
Public Safety	-	77,470	-	-	-
Public Works	-	-	-	-	-
Health	4,243,698	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	738,389	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,243,698</b>	<b>77,470</b>	<b>738,389</b>	<b>-</b>	<b>92,660</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	253,429	(47,772)	321,060	10,166	175,469
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	67,056	45,327	-	-
Issuance of Debt	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Accrued Interest on Bonds	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>67,056</b>	<b>45,327</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	253,429	19,284	366,387	10,166	175,469
Fund Balance (Deficit) at Beginning of Year	881,797	39,708	445,158	176,224	651,813
Increase (Decrease) in Reserve for Inventory	184	-	-	-	-
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 1,135,410</b>	<b>\$ 58,992</b>	<b>\$ 811,545</b>	<b>\$ 186,390</b>	<b>\$ 827,282</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,671,880	-	-	-	-	-
-	313,838	-	3,474,233	-	-
-	19,518	-	-	-	3,004,435
-	24,871	-	-	-	-
-	-	68,641	-	37,571	-
-	-	-	-	-	-
-	-	-	3,598	-	-
22,245	12,106	-	59,498	-	4,189
<u>7,694,125</u>	<u>370,333</u>	<u>68,641</u>	<u>3,537,329</u>	<u>37,571</u>	<u>3,008,624</u>
-	-	-	8,135	-	3,297,289
11,391,980	-	-	-	41,840	-
-	388,947	46,202	3,417,711	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,391,980</u>	<u>388,947</u>	<u>46,202</u>	<u>3,425,846</u>	<u>41,840</u>	<u>3,297,289</u>
<u>(3,697,855)</u>	<u>(18,614)</u>	<u>22,439</u>	<u>111,483</u>	<u>(4,269)</u>	<u>(288,665)</u>
3,600,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(97,855)	(18,614)	22,439	111,483	(4,269)	(288,665)
1,202,290	(3,477)	46,317	2,946,505	24,863	3,553,258
-	-	-	-	-	-
<u>\$ 1,104,435</u>	<u>\$ (22,091)</u>	<u>\$ 68,756</u>	<u>\$ 3,057,988</u>	<u>\$ 20,594</u>	<u>\$ 3,264,593</u>

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2006

Nonmajor Special Revenue Funds

	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
<b>Revenues</b>					
<b>Taxes</b>					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	186,570	-	-
Charges for Services	633,522	1,104,510	-	-	165,486
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	492,800	7,734,796
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	64,412
Other	-	2,609	24,524	839	535,673
<b>Total Revenues</b>	<b>633,522</b>	<b>1,107,119</b>	<b>211,094</b>	<b>493,639</b>	<b>8,500,367</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive	675,090	1,115,822	346,904	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	542,736	-
Public Works	-	-	-	-	7,976,723
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<b>Debt Service:</b>					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>675,090</b>	<b>1,115,822</b>	<b>346,904</b>	<b>542,736</b>	<b>7,976,723</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(41,568)</b>	<b>(8,703)</b>	<b>(135,810)</b>	<b>(49,097)</b>	<b>523,644</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Accrued Interest on Bonds	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(41,568)</b>	<b>(8,703)</b>	<b>(135,810)</b>	<b>(49,097)</b>	<b>523,644</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>654,547</b>	<b>(12,084)</b>	<b>313,008</b>	<b>174,717</b>	<b>1,582,837</b>
<b>Increase (Decrease) in Reserve for Inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,705</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 612,979</b>	<b>\$ (20,787)</b>	<b>\$ 177,198</b>	<b>\$ 125,620</b>	<b>\$ 2,215,186</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,640
-	-	-	-	-	-
-	-	-	145,600	-	-
150,095	555,782	182,617	40,192	2,117,592	-
-	-	-	-	-	-
15,750	270	-	130,179	3,515	-
<u>165,845</u>	<u>556,052</u>	<u>182,617</u>	<u>315,971</u>	<u>2,121,107</u>	<u>257,640</u>
-	-	-	-	-	-
143,632	-	-	-	-	-
-	548,774	-	-	-	-
-	-	-	305,361	2,011,999	595,935
-	-	163,306	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>143,632</u>	<u>548,774</u>	<u>163,306</u>	<u>305,361</u>	<u>2,011,999</u>	<u>595,935</u>
<u>22,213</u>	<u>7,278</u>	<u>19,311</u>	<u>10,610</u>	<u>109,108</u>	<u>(338,295)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>22,213</u>	<u>7,278</u>	<u>19,311</u>	<u>10,610</u>	<u>109,108</u>	<u>(338,295)</u>
44,917	(73,189)	(60,066)	135,808	1,898,052	338,295
-	-	-	-	-	-
<u>\$ 67,130</u>	<u>\$ (65,911)</u>	<u>\$ (40,755)</u>	<u>\$ 146,418</u>	<u>\$ 2,007,160</u>	<u>\$ -</u>

(continued)



Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2006

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ 539,389	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	182,935	-	220,347	-
Charges for Services	34,238	-	3,645	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	8,347	850	221	34,139
Total Revenues	<u>34,238</u>	<u>191,282</u>	<u>543,884</u>	<u>220,568</u>	<u>34,139</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	40,117	491	-	-	-
Public Safety	-	197,106	-	136,058	-
Public Works	-	-	-	-	18,866
Health	-	-	606,852	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>40,117</u>	<u>197,597</u>	<u>606,852</u>	<u>136,058</u>	<u>18,866</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,879)</u>	<u>(6,315)</u>	<u>(62,968)</u>	<u>84,510</u>	<u>15,273</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Accrued Interest on Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(5,879)	(6,315)	(62,968)	84,510	15,273
Fund Balance (Deficit) at Beginning of Year	161,169	200,563	686,649	364,405	(9,785)
Increase (Decrease) in Reserve for Inventory	-	-	2,440	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 155,290</u>	<u>\$ 194,248</u>	<u>\$ 626,121</u>	<u>\$ 448,915</u>	<u>\$ 5,488</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>
\$ -	\$ -	\$ 448,720	\$ 224,936	\$ 2,121,449	\$ -
-	-	-	-	-	-
-	3,722,540	-	-	636,232	1,135,653
-	-	-	-	-	-
4,127,750	-	480,929	-	-	5,301,878
-	-	-	-	-	-
-	-	-	-	-	-
14,471	17,620	46,097	35	516	157,980
<u>4,142,221</u>	<u>3,740,160</u>	<u>975,746</u>	<u>224,971</u>	<u>2,758,197</u>	<u>6,595,511</u>
-	-	-	-	-	-
-	-	888,008	344,797	1,237,887	-
-	-	-	-	-	-
4,251,979	3,902,996	-	-	-	-
-	-	-	-	-	6,939,922
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,251,979</u>	<u>3,902,996</u>	<u>888,008</u>	<u>344,797</u>	<u>1,237,887</u>	<u>6,939,922</u>
<u>(109,758)</u>	<u>(162,836)</u>	<u>87,738</u>	<u>(119,826)</u>	<u>1,520,310</u>	<u>(344,411)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(109,758)</u>	<u>(162,836)</u>	<u>87,738</u>	<u>(119,826)</u>	<u>1,520,310</u>	<u>(344,411)</u>
1,957,071	1,966,404	717,517	1,273,712	3,523,142	3,732,393
-	(113)	-	-	-	1,599
<u>\$ 1,847,313</u>	<u>\$ 1,803,455</u>	<u>\$ 805,255</u>	<u>\$ 1,153,886</u>	<u>\$ 5,043,452</u>	<u>\$ 3,389,581</u>

(continued)

Lorain County, Ohio  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2006

Nonmajor Special Revenue Funds

	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	49,296	-	-
Fines and Forfeitures	184,782	1,151,520	-	-	-
Intergovernmental Revenue	17,309	-	-	32,159	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	2,485	-	-	-	-
Total Revenues	<u>204,576</u>	<u>1,151,520</u>	<u>49,296</u>	<u>32,159</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	163,258	849,252	-	733,930	-
Public Works	-	-	58,267	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>163,258</u>	<u>849,252</u>	<u>58,267</u>	<u>733,930</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>41,318</u>	<u>302,268</u>	<u>(8,971)</u>	<u>(701,771)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Accrued Interest on Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	41,318	302,268	(8,971)	(701,771)	-
Fund Balance (Deficit) at Beginning of Year	259,731	1,230,399	149,330	740,932	629
Increase (Decrease) in Reserve for Inventory	<u>467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 301,516</u>	<u>\$ 1,532,667</u>	<u>\$ 140,359</u>	<u>\$ 39,161</u>	<u>\$ 629</u>

**Nonmajor Special Revenue Funds**

<b>Linkages Plus/Byrne Memorial</b>	<b>P.A.L.R.</b>	<b>Local Law Enforcement Block Grant</b>	<b>Violent Offender</b>	<b>Marriage Licenses</b>	<b>Medicaid Outreach</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	60,429	-
-	38,884	-	19,560	-	-
-	-	-	-	-	-
-	-	-	77	3,432	-
-	<u>38,884</u>	-	<u>19,637</u>	<u>63,861</u>	-
-	-	-	-	-	-
-	-	17,888	-	-	-
-	49,528	661	46,594	-	-
-	-	-	-	-	-
-	-	-	-	61,603	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>49,528</u>	<u>18,549</u>	<u>46,594</u>	<u>61,603</u>	-
-	<u>(10,644)</u>	<u>(18,549)</u>	<u>(26,957)</u>	<u>2,258</u>	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>(10,644)</u>	<u>(18,549)</u>	<u>(26,957)</u>	<u>2,258</u>	-
18	101,709	661	66,303	40,559	1
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 91,065</u>	<u>\$ (17,888)</u>	<u>\$ 39,346</u>	<u>\$ 42,817</u>	<u>\$ 1</u>

(continued)

Lorain County, Ohio  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2006

Nonmajor Special Revenue Funds

	Court Security	Criminal History On-Line	MRDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	6,789
Intergovernmental Revenue	-	-	-	118,418	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	11,383	-	2,871	257	-
Total Revenues	<u>11,383</u>	<u>-</u>	<u>2,871</u>	<u>118,675</u>	<u>6,789</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	2,079	-	-	151,056	-
Public Works	-	-	-	-	-
Health	-	-	2,171,941	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	3,171	-	-
Total Expenditures	<u>2,079</u>	<u>-</u>	<u>2,175,112</u>	<u>151,056</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,304</u>	<u>-</u>	<u>(2,172,241)</u>	<u>(32,381)</u>	<u>6,789</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	4,525,000	-	-
Issuance of Debt	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Accrued Interest on Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>4,525,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	9,304	-	2,352,759	(32,381)	6,789
Fund Balance (Deficit) at Beginning of Year	39,605	8,506	105,009	44,967	17,732
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 48,909</u>	<u>\$ 8,506</u>	<u>\$ 2,457,768</u>	<u>\$ 12,586</u>	<u>\$ 24,521</u>

**Nonmajor Special Revenue Funds**

<b>Juvenile School Liaison</b>	<b>Help America Vote Act</b>	<b>MRDD-Capital</b>	<b>Workforce Investment Act</b>	<b>Sheriff's Concealed Handgun</b>	<b>Juvenile Indigent Alcohol Program</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	17,073	-
-	-	-	-	-	-
5,833	-	-	2,415,659	-	735
-	-	-	-	-	-
75	-	-	-	-	-
<u>5,908</u>	<u>-</u>	<u>-</u>	<u>2,415,659</u>	<u>17,073</u>	<u>735</u>
-	16,090	-	-	-	-
-	-	-	-	-	-
-	-	-	-	25,346	-
-	-	-	-	-	-
3,813	-	84,076	2,555,573	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	25,965	-	-	-
<u>3,813</u>	<u>16,090</u>	<u>110,041</u>	<u>2,555,573</u>	<u>25,346</u>	<u>-</u>
<u>2,095</u>	<u>(16,090)</u>	<u>(110,041)</u>	<u>(139,914)</u>	<u>(8,273)</u>	<u>735</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,095	(16,090)	(110,041)	(139,914)	(8,273)	735
13,601	23,794	331,801	1,743,607	55,618	1,135
-	-	-	-	-	-
<u>\$ 15,696</u>	<u>\$ 7,704</u>	<u>\$ 221,760</u>	<u>\$ 1,603,693</u>	<u>\$ 47,345</u>	<u>\$ 1,870</u>

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2006

Nonmajor Special Revenue Funds

	Atrazine Grant Program	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Coastal Management Assistance Grant
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	3,500	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	23,027	-	26,262	1,232,230	22,553
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	6	-	-
Total Revenues	<u>23,027</u>	<u>3,500</u>	<u>26,268</u>	<u>1,232,230</u>	<u>22,553</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	3,186	-	-	-	-
Judicial	-	-	27,540	336,524	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	5,826	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>9,012</u>	<u>-</u>	<u>27,540</u>	<u>336,524</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>14,015</u>	<u>3,500</u>	<u>(1,272)</u>	<u>895,706</u>	<u>22,553</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Accrued Interest on Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	14,015	3,500	(1,272)	895,706	22,553
Fund Balance (Deficit) at Beginning of Year	5,281	4,750	1,525	1,123,223	-
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 19,296</u>	<u>\$ 8,250</u>	<u>\$ 253</u>	<u>\$ 2,018,929</u>	<u>\$ 22,553</u>

<b>Juvenile Attendance Grant</b>	<b>Ditch Rotary</b>	<b>Common Pleas Special Projects</b>	<b>Golden Acres Medicare</b>	<b>Law Enforcement Tech Grant</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	105,651	-	-
-	-	-	-	-
63,228	-	-	726,927	219,134
-	-	-	-	-
-	46,000	-	-	-
<u>63,228</u>	<u>46,000</u>	<u>105,651</u>	<u>726,927</u>	<u>219,134</u>
-	-	-	-	-
53,727	-	-	-	165,450
-	98,596	-	-	-
-	-	-	438,460	-
-	-	-	-	-
-	-	-	-	-
<u>53,727</u>	<u>98,596</u>	<u>-</u>	<u>438,460</u>	<u>165,450</u>
<u>9,501</u>	<u>(52,596)</u>	<u>105,651</u>	<u>288,467</u>	<u>53,684</u>
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9,501	(52,596)	105,651	288,467	53,684
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 9,501</u>	<u>\$ (52,596)</u>	<u>\$ 105,651</u>	<u>\$ 288,467</u>	<u>\$ 53,684</u>

(continued)



Lorain County, Ohio  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2006

	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Project Jail Facility Construction	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Taxes				
Property	\$ 3,592,134	\$ 1,921,605	\$ -	\$ 5,513,739
Sales	7,671,880	-	-	7,671,880
Licenses, Permits, and Fees	5,146,306	-	-	5,146,306
Charges for Services	10,341,074	15,187	-	10,356,261
Fines and Forfeitures	1,367,962	-	-	1,367,962
Intergovernmental Revenue	31,797,455	518,938	-	32,316,393
Special Assessments	-	362,600	-	362,600
Interest Income	90,164	-	-	90,164
Other	1,187,651	8,969	-	1,196,620
<b>Total Revenues</b>	<u>61,194,626</u>	<u>2,827,299</u>	<u>-</u>	<u>64,021,925</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,555,176	-	-	5,555,176
Judicial	422,560	-	-	422,560
Public Safety	17,242,395	-	-	17,242,395
Public Works	8,701,226	-	-	8,701,226
Health	19,558,688	-	-	19,558,688
Human Services	12,474,206	-	-	12,474,206
Economic Development and Assistance	901,695	-	-	901,695
Debt Service:				
Principal Repayments	-	1,565,698	-	1,565,698
Interest Paid	-	1,844,700	-	1,844,700
Capital Outlay	29,136	-	48,996	78,132
<b>Total Expenditures</b>	<u>64,885,082</u>	<u>3,410,398</u>	<u>48,996</u>	<u>68,344,476</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,690,456)</u>	<u>(583,099)</u>	<u>(48,996)</u>	<u>(4,322,551)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	8,237,383	-	-	8,237,383
Issuance of Debt	-	350,000	-	350,000
Premium on Issuance of Debt	-	114,518	-	114,518
Accrued Interest on Bonds	-	2,344	-	2,344
<b>Total Other Financing Sources (Uses)</b>	<u>8,237,383</u>	<u>466,862</u>	<u>-</u>	<u>8,704,245</u>
Net Change in Fund Balance	4,546,927	(116,237)	(48,996)	4,381,694
Fund Balance (Deficit) at Beginning of Year	35,644,964	231,421	1,530,331	37,406,716
Increase (Decrease) in Reserve for Inventory	113,282	-	-	113,282
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 40,305,173</u>	<u>\$ 115,184</u>	<u>\$ 1,481,335</u>	<u>\$ 41,901,692</u>

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Alcohol and Drug Service Board*  
For the Year Ended December 31, 2006

	<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	\$ 4,202,965	\$ 4,877,617	\$ 4,877,617	\$ -	\$ 4,877,617	\$ -
Other	6,000	16,903	19,107	-	19,107	2,204
<b>Total Revenues</b>	<u>4,208,965</u>	<u>4,894,520</u>	<u>4,896,724</u>	<u>-</u>	<u>4,896,724</u>	<u>2,204</u>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	211,637	221,410	220,326	-	220,326	1,084
Fringe Benefits	98,624	99,651	98,598	-	98,598	1,053
Supplies and Materials	8,645	8,645	6,523	-	6,523	2,122
Equipment	5,835	10,235	5,626	-	5,626	4,609
Contractual Services	3,856,734	4,393,339	4,103,271	59,683	4,162,954	230,385
Other	27,490	42,465	31,945	-	31,945	10,520
<b>Total Expenditures</b>	<u>4,208,965</u>	<u>4,775,745</u>	<u>4,466,289</u>	<u>59,683</u>	<u>4,525,972</u>	<u>249,773</u>
Excess of Revenues						
Over Expenditures	-	118,775	430,435	<u>\$ (59,683)</u>	<u>\$ 370,752</u>	<u>\$ 251,977</u>
Fund Balance at Beginning of Year	<u>280,777</u>	<u>280,777</u>	<u>280,777</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 280,777</u>	<u>\$ 399,552</u>	<u>\$ 711,212</u>			

**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, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ 106,610	\$ 24,857	\$ 24,857	\$ -	\$ 24,857	\$ -
Other	-	119	119	-	119	-
<b>Total Revenues</b>	<b>106,610</b>	<b>24,976</b>	<b>24,976</b>	<b>-</b>	<b>24,976</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	53,100	53,100	52,302	-	52,302	798
Fringe Benefits	21,010	21,010	13,815	-	13,815	7,195
Supplies and Materials	-	1,000	887	-	887	113
Contractual Services	30,000	30,000	10,316	-	10,316	19,684
Other	2,500	1,500	150	-	150	1,350
<b>Total Expenditures</b>	<b>106,610</b>	<b>106,610</b>	<b>77,470</b>	<b>-</b>	<b>77,470</b>	<b>29,140</b>
(Deficiency) of Revenues (Under) Expenditures	-	(81,634)	(52,494)	-	(52,494)	29,140
<b>Other Financing Sources</b>						
Operating Transfers - In	-	67,056	67,056	-	67,056	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	(14,578)	14,562	<u>\$ -</u>	<u>\$ 14,562</u>	<u>\$ 29,140</u>
Fund Balance at Beginning of Year	43,982	43,982	43,982			
<b>Fund Balance at End of Year</b>	<u><b>\$ 43,982</b></u>	<u><b>\$ 29,404</b></u>	<u><b>\$ 58,544</b></u>			

**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, 2006

	<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	\$ 1,330,484	\$ 831,596	\$ 831,596	\$ -	\$ 831,596	\$ -
<b>Total Revenues</b>	<b>1,330,484</b>	<b>831,596</b>	<b>831,596</b>	<b>-</b>	<b>831,596</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Supplies and Materials	5,610	996	996	-	996	-
Equipment	3,000	2,804	-	2,804	2,804	-
Contractual Services	1,574,011	653,018	587,843	65,175	653,018	-
Other	278,995	121,020	80,868	319	81,187	39,833
<b>Total Expenditures</b>	<b>1,861,616</b>	<b>777,838</b>	<b>669,707</b>	<b>68,298</b>	<b>738,005</b>	<b>39,833</b>
Excess(Deficiency) of Revenues Over(Under) Expenditures	(531,132)	53,758	161,889	(68,298)	93,591	39,833
<b>Other Financing (Uses)</b>						
Advances - In		616,400	616,400	-	616,400	-
Advances - Out	-	(922,158)	(922,158)	-	(922,158)	-
Operating Transfers - In	-	45,327	45,327	-	45,327	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>(260,431)</b>	<b>(260,431)</b>	<b>-</b>	<b>(260,431)</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(531,132)	(206,673)	(98,542)	<u>\$ (68,298)</u>	<u>\$ (166,840)</u>	<u>\$ 39,833</u>
Fund Balance at Beginning of Year	703,160	703,160	703,160			
<b>Fund Balance at End of Year</b>	<b>\$ 172,028</b>	<b>\$ 496,487</b>	<b>\$ 604,618</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, 2006

	<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	\$ 7,350	\$ 10,166	\$ 10,166	\$ -	\$ 10,166	\$ -
<b>Total Revenues</b>	<u>7,350</u>	<u>10,166</u>	<u>10,166</u>	<u>-</u>	<u>10,166</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Supplies and Materials	94	94	-	-	-	94
Contractual Services	4,500	4,500	-	-	-	4,500
Other	2,934	2,934	-	-	-	2,934
<b>Total Expenditures</b>	<u>7,528</u>	<u>7,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,528</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	(178)	2,638	10,166	<u>\$ -</u>	<u>\$ 10,166</u>	<u>\$ 7,528</u>
Fund Balance at Beginning of Year	176,224	176,224	176,224			
<b>Fund Balance at End of Year</b>	<u>\$ 176,046</u>	<u>\$ 178,862</u>	<u>\$ 186,390</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, 2006

	<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	\$ 204,500	\$ 267,540	\$ 272,022	\$ -	\$ 272,022	\$ 4,482
<b>Total Revenues</b>	<b>204,500</b>	<b>267,540</b>	<b>272,022</b>	<b>-</b>	<b>272,022</b>	<b>4,482</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	69,300	62,500	11,951	7,711	19,662	42,838
Equipment	126,013	134,313	75,383	8,802	84,185	50,128
Contractual Services	14,500	14,500	9,530	1,655	11,185	3,315
Other	1,500	10,000	1,994	-	1,994	8,006
<b>Total Expenditures</b>	<b>211,313</b>	<b>221,313</b>	<b>98,858</b>	<b>18,168</b>	<b>117,026</b>	<b>104,287</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,813)	46,227	173,164	<u>\$ (18,168)</u>	<u>\$ 154,996</u>	<u>\$ 108,769</u>
Fund Balance at Beginning of Year	656,476	656,476	656,476			
<b>Fund Balance at End of Year</b>	<b>\$ 649,663</b>	<b>\$ 702,703</b>	<b>\$ 829,640</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, 2006

	<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	\$ 7,500,000	\$ 7,602,964	\$ 7,602,964	\$ -	\$ 7,602,964	\$ -
Other	20,100	22,207	22,245	-	22,245	38
<b>Total Revenues</b>	<b>7,520,100</b>	<b>7,625,171</b>	<b>7,625,209</b>	<b>-</b>	<b>7,625,209</b>	<b>38</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	6,716,401	7,273,666	7,262,172	-	7,262,172	11,494
Fringe Benefits	2,260,000	2,692,835	2,674,545	-	2,674,545	18,290
Supplies and Materials	146,740	211,224	197,948	8,447	206,395	4,829
Equipment	145,876	30,786	26,646	2,511	29,157	1,629
Contractual Services	1,064,376	1,422,628	1,252,554	86,167	1,338,721	83,907
Capital Outlay	1,100,000	-	-	-	-	-
Other	6,500	3,680	3,544	-	3,544	136
<b>Total Expenditures</b>	<b>11,439,893</b>	<b>11,634,819</b>	<b>11,417,409</b>	<b>97,125</b>	<b>11,514,534</b>	<b>120,285</b>
(Deficiency) of Revenues (Under) Expenditures	(3,919,793)	(4,009,648)	(3,792,200)	(97,125)	(3,889,325)	120,323
<b>Other Financing Sources</b>						
Operating Transfers - In	3,300,000	3,600,000	3,600,000	-	3,600,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(619,793)	(409,648)	(192,200)	<b>\$ (97,125)</b>	<b>\$ (289,325)</b>	<b>\$ 120,323</b>
Fund Balance at Beginning of Year	871,353	871,353	871,353			
<b>Fund Balance at End of Year</b>	<b>\$ 251,560</b>	<b>\$ 461,705</b>	<b>\$ 679,153</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Dog and Kennel*  
For the Year Ended December 31, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ 3,000	\$ 3,460	\$ 3,485	\$ -	\$ 3,485	\$ 25
Licenses, Permits and Fees	315,500	311,134	313,284	-	313,284	2,150
Fines and Forfeitures	21,300	24,855	24,871	-	24,871	16
Other	12,400	12,091	12,106	-	12,106	15
<b>Total Revenues</b>	<b>352,200</b>	<b>351,540</b>	<b>353,746</b>	<b>-</b>	<b>353,746</b>	<b>2,206</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	109,000	199,735	198,373	-	198,373	1,362
Fringe Benefits	47,100	92,659	92,369	-	92,369	290
Supplies and Materials	14,190	18,915	18,440	-	18,440	475
Equipment	1,500	1,905	495	-	495	1,410
Contractual Services	33,000	44,541	38,250	-	38,250	6,291
Fees	2,500	-	-	-	-	-
Other	18,500	28,025	27,081	-	27,081	944
<b>Total Expenditures</b>	<b>225,790</b>	<b>385,780</b>	<b>375,008</b>	<b>-</b>	<b>375,008</b>	<b>10,772</b>
Excess(Deficiency) of Revenues Over(Under) Expenditures	126,410	(34,240)	(21,262)	-	(21,262)	12,978
<b>Other Financing Sources</b>						
Advances - In	-	95,000	95,000	-	95,000	-
Advances - Out	-	(97,000)	(97,000)	-	(97,000)	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>-</b>	<b>(2,000)</b>	<b>-</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures	126,410	(36,240)	(23,262)	<b>\$ -</b>	<b>\$ (23,262)</b>	<b>\$ 12,978</b>
Fund Balance at Beginning of Year	86,334	86,334	86,334			
<b>Fund Balance at End of Year</b>	<b>\$ 212,744</b>	<b>\$ 50,094</b>	<b>\$ 63,072</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, 2006

	<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	\$ 244,600	\$ 107,161	\$ 107,161	\$ -	\$ 107,161	\$ -
<b>Total Revenues</b>	<b>244,600</b>	<b>107,161</b>	<b>107,161</b>	<b>-</b>	<b>107,161</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Health:						
Supplies and Materials	22,700	-	-	-	-	-
Equipment	20,000	-	-	-	-	-
Contractual Services	79,000	68,640	43,702	-	43,702	24,938
Other	126,745	23,761	6,345	-	6,345	17,416
<b>Total Expenditures</b>	<b>248,445</b>	<b>92,401</b>	<b>50,047</b>	<b>-</b>	<b>50,047</b>	<b>42,354</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,845)	14,760	57,114	<u>\$ -</u>	<u>\$ 57,114</u>	<u>\$ 42,354</u>
Fund Balance at Beginning of Year	11,642	11,642	11,642			
<b>Fund Balance at End of Year</b>	<b>\$ 7,797</b>	<b>\$ 26,402</b>	<b>\$ 68,756</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Solid Waste*  
For the Year Ended December 31, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits, and Fees	\$ 3,500,000	\$ 3,524,823	\$ 3,524,823	\$ -	\$ 3,524,823	\$ -
Interest	-	3,598	3,598	-	3,598	-
Other	15,025	347,171	347,171	-	347,171	-
<b>Total Revenues</b>	<b>3,515,025</b>	<b>3,875,592</b>	<b>3,875,592</b>	<b>-</b>	<b>3,875,592</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	266,145	266,145	261,077	-	261,077	5,068
Fringe Benefits	91,395	99,535	98,206	-	98,206	1,329
Supplies and Materials	30,500	35,500	26,141	-	26,141	9,359
Equipment	26,936	105,874	36,846	16,910	53,756	52,118
Contractual Services	2,085,373	2,485,981	2,179,837	114,250	2,294,087	191,894
Capital Outlay	200,000	155,882	96,002	21,933	117,935	37,947
Fees	95,000	86,650	64,931	-	64,931	21,719
Other	764,626	925,988	662,009	76,751	738,760	187,228
<b>Total Expenditures</b>	<b>3,559,975</b>	<b>4,161,555</b>	<b>3,425,049</b>	<b>229,844</b>	<b>3,654,893</b>	<b>506,662</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(44,950)	(285,963)	450,543	<b>\$ (229,844)</b>	<b>\$ 220,699</b>	<b>\$ 506,662</b>
Fund Balance at Beginning of Year	1,974,045	1,974,045	1,974,045			
<b>Fund Balance at End of Year</b>	<b>\$ 1,929,095</b>	<b>\$ 1,688,082</b>	<b>\$ 2,424,588</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, 2006

	<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	\$ -	\$ 37,571	\$ 37,571	\$ -	\$ 37,571	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>37,571</u>	<u>37,571</u>	<u>-</u>	<u>37,571</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety						
Supplies	-	3,985	2,454	-	2,454	1,531
Equipment	-	31,753	14,090	-	14,090	17,663
Other	-	26,516	25,296	-	25,296	1,220
<b>Total Expenditures</b>	<u>-</u>	<u>62,254</u>	<u>41,840</u>	<u>-</u>	<u>41,840</u>	<u>20,414</u>
(Deficiency) of Revenues (Under) Expenditures	-	(24,683)	(4,269)	<u>\$ -</u>	<u>\$ (4,269)</u>	<u>\$ 20,414</u>
Fund Balance at Beginning of Year	<u>24,863</u>	<u>24,863</u>	<u>24,863</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 24,863</u>	<u>\$ 180</u>	<u>\$ 20,594</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, 2006

	<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	\$ 2,626,500	\$ 2,956,345	\$ 2,958,250	\$ -	\$ 2,958,250	\$ 1,905
Other	5,750	4,189	4,189	-	4,189	-
<b>Total Revenues</b>	<b><u>2,632,250</u></b>	<b><u>2,960,534</u></b>	<b><u>2,962,439</u></b>	<b><u>-</u></b>	<b><u>2,962,439</u></b>	<b><u>1,905</u></b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,097,000	1,097,000	996,867	-	996,867	100,133
Fringe Benefits	400,930	440,930	376,290	-	376,290	64,640
Supplies and Materials	597,151	557,151	181,758	4,177	185,935	371,216
Equipment	294,926	294,520	81,488	19,211	100,699	193,821
Contractual Services	2,480,329	2,438,350	1,616,850	485,201	2,102,051	336,299
Other	111,875	136,875	78,513	10,375	88,888	47,987
<b>Total Expenditures</b>	<b><u>4,982,211</u></b>	<b><u>4,964,826</u></b>	<b><u>3,331,766</u></b>	<b><u>518,964</u></b>	<b><u>3,850,730</u></b>	<b><u>1,114,096</u></b>
(Deficiency) of Revenues (Under) Expenditures	(2,349,961)	(2,004,292)	(369,327)	<b><u>\$ (518,964)</u></b>	<b><u>\$ (888,291)</u></b>	<b><u>\$ 1,116,001</u></b>
Fund Balance at Beginning of Year	<u>3,934,135</u>	<u>3,934,135</u>	<u>3,934,135</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,584,174</u></b>	<b><u>\$ 1,929,843</u></b>	<b><u>\$ 3,564,808</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, 2006

	<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	\$ 497,000	\$ 634,922	\$ 634,922	\$ -	\$ 634,922	\$ -
<b>Total Revenues</b>	<b>497,000</b>	<b>634,922</b>	<b>634,922</b>	<b>-</b>	<b>634,922</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	411,600	411,600	372,803	-	372,803	38,797
Fringe Benefits	180,024	180,229	131,583	-	131,583	48,646
Supplies and Materials	30,000	31,000	10,762	337	11,099	19,901
Equipment	44,414	44,000	4,132	1,603	5,735	38,265
Contractual Services	7,250	7,250	2,323	-	2,323	4,927
Other	151,376	178,795	144,848	19,770	164,618	14,177
<b>Total Expenditures</b>	<b>824,664</b>	<b>852,874</b>	<b>666,451</b>	<b>21,710</b>	<b>688,161</b>	<b>164,713</b>
(Deficiency) of Revenues						
(Under) Expenditures	(327,664)	(217,952)	(31,529)	<u>\$ (21,710)</u>	<u>\$ (53,239)</u>	<u>\$ 164,713</u>
Fund Balance at Beginning of Year	685,740	685,740	685,740			
<b>Fund Balance at End of Year</b>	<b>\$ 358,076</b>	<b>\$ 467,788</b>	<b>\$ 654,211</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, 2006

	<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	\$ 1,290,000	\$ 1,106,901	\$ 1,118,981	\$ -	\$ 1,118,981	\$ 12,080
Other	-	2,609	2,609	-	2,609	-
<b>Total Revenues</b>	<b><u>1,290,000</u></b>	<b><u>1,109,510</u></b>	<b><u>1,121,590</u></b>	<b><u>-</u></b>	<b><u>1,121,590</u></b>	<b><u>12,080</u></b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	850,000	719,500	719,406	-	719,406	94
Fringe Benefits	359,000	308,209	308,163	-	308,163	46
Supplies and Materials	22,871	37,209	34,452	-	34,452	2,757
Equipment	17,297	19,297	16,426	204	16,630	2,667
Contractual Services	39,802	25,826	24,805	72	24,877	949
Other	18,276	27,005	24,485	-	24,485	2,520
<b>Total Expenditures</b>	<b><u>1,307,246</u></b>	<b><u>1,137,046</u></b>	<b><u>1,127,737</u></b>	<b><u>276</u></b>	<b><u>1,128,013</u></b>	<b><u>9,033</u></b>
(Deficiency) of Revenues (Under) Expenditures	(17,246)	(27,536)	(6,147)	<b><u>\$ (276)</u></b>	<b><u>\$ (6,423)</u></b>	<b><u>\$ 21,113</u></b>
Fund Balance at Beginning of Year	<u>47,361</u>	<u>47,361</u>	<u>47,361</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 30,115</u></b>	<b><u>\$ 19,825</u></b>	<b><u>\$ 41,214</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Recorder's Equipment*  
For the Year Ended December 31, 2006

	<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	\$ 282,550	\$ 185,191	\$ 186,570	\$ -	\$ 186,570	\$ 1,379
Other	25,000	24,922	24,922	-	24,922	-
<b>Total Revenues</b>	<b><u>307,550</u></b>	<b><u>210,113</u></b>	<b><u>211,492</u></b>	<b><u>-</u></b>	<b><u>211,492</u></b>	<b><u>1,379</u></b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Supplies	10,000	14,000	150	-	150	13,850
Equipment	190,000	194,000	135,340	10,108	145,448	48,552
Contractual Services	267,500	259,500	205,039	17,297	222,336	37,164
<b>Total Expenditures</b>	<b><u>467,500</u></b>	<b><u>467,500</u></b>	<b><u>340,529</u></b>	<b><u>27,405</u></b>	<b><u>367,934</u></b>	<b><u>99,566</u></b>
(Deficiency) of Revenues (Under) Expenditures	(159,950)	(257,387)	(129,037)	<b><u>\$ (27,405)</u></b>	<b><u>\$ (156,442)</u></b>	<b><u>\$ 100,945</u></b>
Fund Balance at Beginning of Year	<u>309,316</u>	<u>309,316</u>	<u>309,316</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 149,366</u></b>	<b><u>\$ 51,929</u></b>	<b><u>\$ 180,279</u></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, 2006

	<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	\$ 480,488	\$ 490,400	\$ 490,400	\$ -	\$ 490,400	\$ -
Other	-	839	839	-	839	-
<b>Total Revenues</b>	<b>480,488</b>	<b>491,239</b>	<b>491,239</b>	<b>-</b>	<b>491,239</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	354,016	354,016	346,336	-	346,336	7,680
Fringe Benefits	125,343	129,309	125,262	-	125,262	4,047
Other	4,129	74,957	70,828	-	70,828	4,129
<b>Total Expenditures</b>	<b>483,488</b>	<b>558,282</b>	<b>542,426</b>	<b>-</b>	<b>542,426</b>	<b>15,856</b>
(Deficiency) of Revenues (Under) Expenditures	(3,000)	(67,043)	(51,187)	-	(51,187)	15,856
<b>Other Financing Sources (Uses)</b>						
Advances - In	-	20,000	20,000	-	20,000	-
Advances - Out	-	(10,000)	(10,000)	-	(10,000)	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Sources	(3,000)	(57,043)	(41,187)	<u>\$ -</u>	<u>\$ (41,187)</u>	<u>\$ 15,856</u>
Fund Balance at Beginning of Year	85,016	85,016	85,016			
<b>Fund Balance at End of Year</b>	<b>\$ 82,016</b>	<b>\$ 27,973</b>	<b>\$ 43,829</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, 2006

	<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	\$ 125,000	\$ 165,486	\$ 165,486	\$ -	\$ 165,486	\$ -
Intergovernmental	7,582,146	7,843,331	7,848,306	-	7,848,306	4,975
Interest	30,000	61,131	61,131	-	61,131	-
Other	345,000	569,404	572,937	-	572,937	3,533
<b>Total Revenues</b>	<b>8,082,146</b>	<b>8,639,352</b>	<b>8,647,860</b>	<b>-</b>	<b>8,647,860</b>	<b>8,508</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Salaries and Wages	3,647,718	3,467,718	3,268,945	-	3,268,945	198,773
Fringe Benefits	1,508,930	1,545,059	1,468,755	-	1,468,755	76,304
Supplies and Materials	1,502,857	1,665,844	1,500,420	79,950	1,580,370	85,474
Equipment	417,968	724,615	557,383	142,344	699,727	24,888
Contractual Services	1,282,069	1,666,018	1,071,573	339,368	1,410,941	255,077
Other	358,138	263,665	215,200	27,959	243,159	20,506
<b>Total Expenditures</b>	<b>8,717,680</b>	<b>9,332,919</b>	<b>8,082,276</b>	<b>589,621</b>	<b>8,671,897</b>	<b>661,022</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(635,534)	(693,567)	565,584	<b>\$ (589,621)</b>	<b>\$ (24,037)</b>	<b>\$ 669,530</b>
Fund Balance at Beginning of Year	896,145	896,145	896,145			
<b>Fund Balance at End of Year</b>	<b>\$ 260,611</b>	<b>\$ 202,578</b>	<b>\$ 1,461,729</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, 2006

	<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	\$ 125,500	\$ 118,389	\$ 118,389	\$ -	\$ 118,389	\$ -
Other	10,000	15,750	15,750	-	15,750	-
<b>Total Revenues</b>	<b>135,500</b>	<b>134,139</b>	<b>134,139</b>	<b>-</b>	<b>134,139</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	75,000	79,500	79,040	-	79,040	460
Fringe Benefits	36,550	41,050	39,961	-	39,961	1,089
Supplies and Materials	-	200	104	-	104	96
Contractual Services	14,000	16,000	13,606	-	13,606	2,394
Other	7,000	9,800	5,883	-	5,883	3,917
<b>Total Expenditures</b>	<b>132,550</b>	<b>146,550</b>	<b>138,594</b>	<b>-</b>	<b>138,594</b>	<b>7,956</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,950	(12,411)	(4,455)	-	(4,455)	7,956
<b>Other Financing Sources</b>						
Advances - In	-	4,000	4,000	-	4,000	-
Advances - Out	-	(4,000)	(4,000)	-	(4,000)	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures	2,950	(12,411)	(4,455)	<b>\$ -</b>	<b>\$ (4,455)</b>	<b>\$ 7,956</b>
Fund Balance at Beginning of Year	22,747	22,747	22,747			
<b>Fund Balance at End of Year</b>	<b>\$ 25,697</b>	<b>\$ 10,336</b>	<b>\$ 18,292</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, 2006

	<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	\$ 617,256	\$ 529,270	\$ 529,270	\$ -	\$ 529,270	\$ -
Other	-	270	270	-	270	-
<b>Total Revenues</b>	<b>617,256</b>	<b>529,540</b>	<b>529,540</b>	<b>-</b>	<b>529,540</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Salaries and Wages	359,000	342,002	341,685	-	341,685	317
Fringe Benefits	147,956	152,564	152,477	-	152,477	87
Supplies and Materials	21,500	13,500	13,218	-	13,218	282
Equipment	17,000	1,700	1,607	-	1,607	93
Contractual Services	74,631	47,515	46,936	-	46,936	579
Other	1,500	284	284	-	284	-
<b>Total Expenditures</b>	<b>621,587</b>	<b>557,565</b>	<b>556,207</b>	<b>-</b>	<b>556,207</b>	<b>1,358</b>
(Deficiency) of Revenues (Under) Expenditures	(4,331)	(28,025)	(26,667)	-	(26,667)	1,358
<b>Other Financing Sources (Uses)</b>						
Advances - In	-	80,000	80,000	-	80,000	-
Advances - Out	-	(25,000)	(25,000)	-	(25,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>-</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses	(4,331)	26,975	28,333	<b>\$ -</b>	<b>\$ 28,333</b>	<b>\$ 1,358</b>
Fund Balance at Beginning of Year	32,215	32,215	32,215			
<b>Fund Balance at End of Year</b>	<b>\$ 27,884</b>	<b>\$ 59,190</b>	<b>\$ 60,548</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, 2006

	<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	\$ 180,000	\$ 182,617	\$ 182,617	\$ -	\$ 182,617	\$ -
<b>Total Revenues</b>	<b>180,000</b>	<b>182,617</b>	<b>182,617</b>	<b>-</b>	<b>182,617</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Supplies and Materials	-	3,914	386	1,714	2,100	1,814
Contractual Services	189,217	216,780	70,859	93,109	163,968	52,812
Other	2,967	78,695	28,627	-	28,627	50,068
<b>Total Expenditures</b>	<b>192,184</b>	<b>299,389</b>	<b>99,872</b>	<b>94,823</b>	<b>194,695</b>	<b>104,694</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,184)	(116,772)	82,745	(94,823)	(12,078)	104,694
<b>Other Financing Sources (Uses)</b>						
Advances - In	-	270,000	270,000	-	270,000	-
Advances - Out	-	(152,500)	(152,500)	-	(152,500)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>117,500</b>	<b>117,500</b>	<b>-</b>	<b>117,500</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses	(12,184)	728	200,245	<b>\$ (94,823)</b>	<b>\$ 105,422</b>	<b>\$ 104,694</b>
Fund Balance at Beginning of Year	70,163	70,163	70,163			
<b>Fund Balance at End of Year</b>	<b>\$ 57,979</b>	<b>\$ 70,891</b>	<b>\$ 270,408</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, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 168,000	\$ -
Intergovernmental	481,757	35,808	38,558	-	38,558	2,750
Other	140,250	127,730	128,302	-	128,302	572
<b>Total Revenues</b>	<b>790,007</b>	<b>331,538</b>	<b>334,860</b>	<b>-</b>	<b>334,860</b>	<b>3,322</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	288,500	144,625	141,261	-	141,261	3,364
Fringe Benefits	145,350	74,850	72,179	-	72,179	2,671
Supplies and Materials	13,700	15,250	13,462	-	13,462	1,788
Equipment	5,824	8,340	6,275	734	7,009	1,331
Contractual Services	153,866	79,419	59,345	3,510	62,855	16,564
Other	52,400	37,082	24,832	-	24,832	12,250
<b>Total Expenditures</b>	<b>659,640</b>	<b>359,566</b>	<b>317,354</b>	<b>4,244</b>	<b>321,598</b>	<b>37,968</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	130,367	(28,028)	17,506	(4,244)	13,262	41,290
<b>Other Financing (Uses)</b>						
Advances - Out	-	(10,000)	(10,000)	-	(10,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	130,367	(38,028)	7,506	<u>\$ (4,244)</u>	<u>\$ 3,262</u>	<u>\$ 41,290</u>
Fund Balance at Beginning of Year	205,216	205,216	205,216			
<b>Fund Balance at End of Year</b>	<b>\$ 335,583</b>	<b>\$ 167,188</b>	<b>\$ 212,722</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, 2006

	<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	\$ 2,235,200	\$ 2,143,137	\$ 2,143,137	\$ -	\$ 2,143,137	\$ -
Other	9,700	3,495	3,515	-	3,515	20
<b>Total Revenues</b>	<b><u>2,244,900</u></b>	<b><u>2,146,632</u></b>	<b><u>2,146,652</u></b>	<b><u>-</u></b>	<b><u>2,146,652</u></b>	<b><u>20</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	1,269,000	1,437,500	1,216,526	-	1,216,526	220,974
Fringe Benefits	674,200	758,831	571,030	-	571,030	187,801
Supplies and Materials	7,800	15,050	12,226	-	12,226	2,824
Equipment	4,100	2,700	2,635	-	2,635	65
Contractual Services	114,468	205,716	128,142	-	128,142	77,574
Other	175,100	211,040	94,630	-	94,630	116,410
<b>Total Expenditures</b>	<b><u>2,244,668</u></b>	<b><u>2,630,837</u></b>	<b><u>2,025,189</u></b>	<b><u>-</u></b>	<b><u>2,025,189</u></b>	<b><u>605,648</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	232	(484,205)	121,463	<b><u>\$ -</u></b>	<b><u>\$ 121,463</u></b>	<b><u>\$ 605,668</u></b>
Fund Balance at Beginning of Year	<u>1,575,383</u>	<u>1,575,383</u>	<u>1,575,383</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,575,615</u></b>	<b><u>\$ 1,091,178</u></b>	<b><u>\$ 1,696,846</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, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 257,640	\$ 257,640	\$ 257,640	\$ -	\$ 257,640	\$ -
<b>Total Revenues</b>	<b>257,640</b>	<b>257,640</b>	<b>257,640</b>	<b>-</b>	<b>257,640</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Other	550,000	633,022	633,022	-	633,022	-
<b>Total Expenditures</b>	<b>550,000</b>	<b>633,022</b>	<b>633,022</b>	<b>-</b>	<b>633,022</b>	<b>-</b>
(Deficiency) of Revenues (Under) Expenditures	(292,360)	(375,382)	(375,382)	<u>\$ -</u>	<u>\$ (375,382)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	375,382	375,382	375,382			
<b>Fund Balance at End of Year</b>	<b><u>\$ 83,022</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Indigent Guardianship*  
For the Year Ended December 31, 2006

	<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	\$ 35,358	\$ 35,358	\$ -	\$ 35,358	\$ -
<b>Total Revenues</b>	<b>32,000</b>	<b>35,358</b>	<b>35,358</b>	<b>-</b>	<b>35,358</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	15,000	18,000	11,296	-	11,296	6,704
Fringe Benefits	1,000	2,700	1,996	-	1,996	704
Supplies and Materials	500	500	-	-	-	500
Equipment	1,500	-	-	-	-	-
Contractual Services	-	22,000	22,000	-	22,000	-
Other	14,000	11,800	4,825	-	4,825	6,975
<b>Total Expenditures</b>	<b>32,000</b>	<b>55,000</b>	<b>40,117</b>	<b>-</b>	<b>40,117</b>	<b>14,883</b>
(Deficiency) of Revenues						
(Under) Expenditures	-	(19,642)	(4,759)	<u>\$ -</u>	<u>\$ (4,759)</u>	<u>\$ 14,883</u>
Fund Balance at Beginning of Year	160,049	160,049	160,049			
<b>Fund Balance at End of Year</b>	<b>\$ 160,049</b>	<b>\$ 140,407</b>	<b>\$ 155,290</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Probation Services**  
For the Year Ended December 31, 2006

	<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	\$ 183,705	\$ 185,171	\$ 185,171	\$ -	\$ 185,171	\$ -
Other	-	8,347	8,347	-	8,347	-
<b>Total Revenues</b>	<b>183,705</b>	<b>193,518</b>	<b>193,518</b>	<b>-</b>	<b>193,518</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	125,695	141,695	141,679	-	141,679	16
Fringe Benefits	58,010	61,993	53,112	-	53,112	8,881
<b>Total Expenditures</b>	<b>183,705</b>	<b>203,688</b>	<b>194,791</b>	<b>-</b>	<b>194,791</b>	<b>8,897</b>
(Deficiency) of Revenues (Under) Expenditures	-	(10,170)	(1,273)	<b>\$ -</b>	<b>\$ (1,273)</b>	<b>\$ 8,897</b>
Fund Balance at Beginning of Year	202,693	202,693	202,693			
<b>Fund Balance at End of Year</b>	<b>\$ 202,693</b>	<b>\$ 192,523</b>	<b>\$ 201,420</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, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 519,197	\$ 533,661	\$ 533,661	\$ -	\$ 533,661	\$ -
Charges for Services	7,000	3,291	3,381	-	3,381	90
Other	-	850	850	-	850	-
<b>Total Revenues</b>	<b>526,197</b>	<b>537,802</b>	<b>537,892</b>	<b>-</b>	<b>537,892</b>	<b>90</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	320,200	320,200	319,808	-	319,808	392
Fringe Benefits	179,650	187,575	162,841	-	162,841	24,734
Supplies and Materials	38,000	39,550	35,821	-	35,821	3,729
Equipment	15,100	13,675	6,988	-	6,988	6,687
Contractual Services	66,100	70,150	60,432	-	60,432	9,718
Other	12,550	21,449	20,500	-	20,500	949
<b>Total Expenditures</b>	<b>631,600</b>	<b>652,599</b>	<b>606,390</b>	<b>-</b>	<b>606,390</b>	<b>46,209</b>
(Deficiency) of Revenues (Under) Expenditures	(105,403)	(114,797)	(68,498)	<u>\$ -</u>	<u>\$ (68,498)</u>	<u>\$ 46,299</u>
Fund Balance at Beginning of Year	690,674	690,674	690,674			
<b>Fund Balance at End of Year</b>	<b>\$ 585,271</b>	<b>\$ 575,877</b>	<b>\$ 622,176</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, 2006

	<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	\$ 175,000	\$ 228,297	\$ 228,297	\$ -	\$ 228,297	\$ -
Other	-	221	221	-	221	-
<b>Total Revenues</b>	<b>175,000</b>	<b>228,518</b>	<b>228,518</b>	<b>-</b>	<b>228,518</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	106,000	110,000	109,319	-	109,319	681
Fringe Benefits	19,270	20,720	18,525	-	18,525	2,195
Supplies and Materials	5,000	5,000	3,690	-	3,690	1,310
Equipment	12,500	7,050	270	-	270	6,780
Contractual Services	10,045	8,500	2,734	2,381	5,115	3,385
Other	8,000	8,000	370	-	370	7,630
<b>Total Expenditures</b>	<b>160,815</b>	<b>159,270</b>	<b>134,908</b>	<b>2,381</b>	<b>137,289</b>	<b>21,981</b>
Excess of Revenues Over Expenditures	14,185	69,248	93,610	<u>\$ (2,381)</u>	<u>\$ 91,229</u>	<u>\$ 21,981</u>
Fund Balance at Beginning of Year	356,702	356,702	356,702			
<b>Fund Balance at End of Year</b>	<b><u>\$ 370,887</u></b>	<b><u>\$ 425,950</u></b>	<b><u>\$ 450,312</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, 2006

	<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	\$ 44,138	\$ 27,354	\$ 27,354	\$ -	\$ 27,354	\$ -
<b>Total Revenues</b>	<u>44,138</u>	<u>27,354</u>	<u>27,354</u>	<u>-</u>	<u>27,354</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Works:						
Supplies and Materials	379	-	-	-	-	-
Contractual Services	2,000	-	-	-	-	-
Other	41,485	18,866	18,866	-	18,866	-
<b>Total Expenditures</b>	<u>43,864</u>	<u>18,866</u>	<u>18,866</u>	<u>-</u>	<u>18,866</u>	<u>-</u>
Excess of Revenues Over Expenditures	274	8,488	8,488	<u>\$ -</u>	<u>\$ 8,488</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>8,618</u>	<u>8,618</u>	<u>8,618</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 8,892</u>	<u>\$ 17,106</u>	<u>\$ 17,106</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, 2006

	<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	\$ 3,992,492	\$ 4,291,737	\$ 4,291,737	\$ -	\$ 4,291,737	\$ -
Other	400	14,471	14,471	-	14,471	-
<b>Total Revenues</b>	<b>3,992,892</b>	<b>4,306,208</b>	<b>4,306,208</b>	<b>-</b>	<b>4,306,208</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	2,619,000	2,554,000	2,437,113	-	2,437,113	116,887
Fringe Benefits	1,113,000	1,141,000	1,100,547	-	1,100,547	40,453
Supplies and Materials	57,661	106,661	85,363	1,152	86,515	20,146
Equipment	48,650	31,650	17,688	3,442	21,130	10,520
Contractual Services	807,623	801,390	545,296	144,539	689,835	111,555
Capital Outlay	96,367	23,625	19,587	-	19,587	4,038
Other	21,435	29,162	18,549	-	18,549	10,613
<b>Total Expenditures</b>	<b>4,763,736</b>	<b>4,687,488</b>	<b>4,224,143</b>	<b>149,133</b>	<b>4,373,276</b>	<b>314,212</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(770,844)	(381,280)	82,065	<u>\$ (149,133)</u>	<u>\$ (67,068)</u>	<u>\$ 314,212</u>
Fund Balance at Beginning of Year	1,601,159	1,601,159	1,601,159			
<b>Fund Balance at End of Year</b>	<b>\$ 830,315</b>	<b>\$ 1,219,879</b>	<b>\$ 1,683,224</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, 2006

	<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	\$ 3,980,000	\$ 3,628,519	\$ 3,722,540	\$ -	\$ 3,722,540	\$ 94,021
Intergovernmental	10,000	11,196	11,196	-	11,196	-
Other	12,000	15,356	16,473	-	16,473	1,117
<b>Total Revenues</b>	<b>4,002,000</b>	<b>3,655,071</b>	<b>3,750,209</b>	<b>-</b>	<b>3,750,209</b>	<b>95,138</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	2,000,000	2,070,000	2,061,981	-	2,061,981	8,019
Fringe Benefits	965,000	942,817	935,931	-	935,931	6,886
Supplies and Materials	476,693	495,141	356,800	86,869	443,669	51,472
Equipment	41,996	21,449	16,150	182	16,332	5,117
Contractual Services	386,700	320,313	264,965	4,525	269,490	50,823
Capital Outlay	15,000	5,000	-	-	-	5,000
Other	260,186	249,414	198,473	988	199,461	49,953
<b>Total Expenditures</b>	<b>4,145,575</b>	<b>4,104,134</b>	<b>3,834,300</b>	<b>92,564</b>	<b>3,926,864</b>	<b>177,270</b>
(Deficiency) of Revenues (Under) Expenditures	(143,575)	(449,063)	(84,091)	<b>\$ (92,564)</b>	<b>\$ (176,655)</b>	<b>\$ 272,408</b>
Fund Balance at Beginning of Year	1,817,077	1,817,077	1,817,077			
<b>Fund Balance at End of Year</b>	<b>\$ 1,673,502</b>	<b>\$ 1,368,014</b>	<b>\$ 1,732,986</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, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 431,666	\$ 444,717	\$ 444,717	\$ -	\$ 444,717	\$ -
Intergovernmental	150,000	258,577	258,577	-	258,577	-
Other	-	42,443	42,443	-	42,443	-
<b>Total Revenues</b>	<b>581,666</b>	<b>745,737</b>	<b>745,737</b>	<b>-</b>	<b>745,737</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	363,063	388,563	387,139	-	387,139	1,424
Fringe Benefits	262,297	262,447	151,377	-	151,377	111,070
Supplies and Materials	21,930	31,930	21,341	3,522	24,863	7,067
Equipment	25,544	25,544	5,628	-	5,628	19,916
Contractual Services	161,619	161,388	37,365	5,270	42,635	118,753
Other	57,700	32,200	6,249	-	6,249	25,951
<b>Total Expenditures</b>	<b>892,153</b>	<b>902,072</b>	<b>609,099</b>	<b>8,792</b>	<b>617,891</b>	<b>284,181</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(310,487)	(156,335)	136,638	<b>\$ (8,792)</b>	<b>\$ 127,846</b>	<b>\$ 284,181</b>
Fund Balance at Beginning of Year	681,164	681,164	681,164			
<b>Fund Balance at End of Year</b>	<b>\$ 370,677</b>	<b>\$ 524,829</b>	<b>\$ 817,802</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, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 215,332	\$ 222,358	\$ 222,358	\$ -	\$ 222,358	\$ -
Other	50	35	35	-	35	-
<b>Total Revenues</b>	<b>215,382</b>	<b>222,393</b>	<b>222,393</b>	<b>-</b>	<b>222,393</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	45,800	95,800	63,925	-	63,925	31,875
Fringe Benefits	24,510	45,963	25,748	-	25,748	20,215
Supplies and Materials	11,500	21,500	1,987	-	1,987	19,513
Equipment	13,000	147,331	130,476	6,249	136,725	10,606
Contractual Services	146,100	290,169	115,137	-	115,137	175,032
Other	4,450	18,250	4,403	-	4,403	13,847
<b>Total Expenditures</b>	<b>245,360</b>	<b>619,013</b>	<b>341,676</b>	<b>6,249</b>	<b>347,925</b>	<b>271,088</b>
(Deficiency) of Revenues (Under) Expenditures	(29,978)	(396,620)	(119,283)	<b>\$ (6,249)</b>	<b>\$ (125,532)</b>	<b>\$ 271,088</b>
Fund Balance at Beginning of Year	1,272,785	1,272,785	1,272,785			
<b>Fund Balance at End of Year</b>	<b>\$ 1,242,807</b>	<b>\$ 876,165</b>	<b>\$ 1,153,502</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, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 2,033,374	\$ 2,089,541	\$ 2,089,541	\$ -	\$ 2,089,541	\$ -
Licenses and Permits	-	636,232	636,232	-	636,232	-
Other	1,000	516	516	-	516	-
<b>Total Revenues</b>	<b>2,034,374</b>	<b>2,726,289</b>	<b>2,726,289</b>	<b>-</b>	<b>2,726,289</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	925,000	925,000	682,859	-	682,859	242,141
Fringe Benefits	417,000	412,000	250,062	-	250,062	161,938
Supplies and Materials	13,000	13,000	7,341	-	7,341	5,659
Equipment	474,056	1,318,860	54,868	1,235,721	1,290,589	28,271
Contractual Services	243,500	243,500	142,384	-	142,384	101,116
Other	132,500	136,845	95,014	3,734	98,748	38,097
<b>Total Expenditures</b>	<b>2,205,056</b>	<b>3,049,205</b>	<b>1,232,528</b>	<b>1,239,455</b>	<b>2,471,983</b>	<b>577,222</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(170,682)	(322,916)	1,493,761	<b>\$ (1,239,455)</b>	<b>\$ 254,306</b>	<b>\$ 577,222</b>
Fund Balance at Beginning of Year	3,519,223	3,519,223	3,519,223			
<b>Fund Balance at End of Year</b>	<b>\$ 3,348,541</b>	<b>\$ 3,196,307</b>	<b>\$ 5,012,984</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, 2006

	<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	\$ 1,255,000	\$ 1,137,797	\$ 1,137,797	\$ -	\$ 1,137,797	\$ -
Intergovernmental	4,350,000	4,214,457	4,214,457	-	4,214,457	-
Other	81,500	157,980	157,980	-	157,980	-
<b>Total Revenues</b>	<b><u>5,686,500</u></b>	<b><u>5,510,234</u></b>	<b><u>5,510,234</u></b>	<b><u>-</u></b>	<b><u>5,510,234</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	1,510,650	2,679,650	2,668,811	-	2,668,811	10,839
Fringe Benefits	884,460	1,365,260	1,302,944	-	1,302,944	62,316
Supplies and Materials	40,179	31,180	18,017	-	18,017	13,163
Equipment	62,000	55,000	-	-	-	55,000
Contractual Services	596,700	1,305,179	956,124	89,978	1,046,102	259,077
Other	502,000	1,442,000	1,376,669	18,563	1,395,232	46,768
<b>Total Expenditures</b>	<b><u>3,595,989</u></b>	<b><u>6,878,269</u></b>	<b><u>6,322,565</u></b>	<b><u>108,541</u></b>	<b><u>6,431,106</u></b>	<b><u>447,163</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,090,511	(1,368,035)	(812,331)	<b><u>\$ (108,541)</u></b>	<b><u>\$ (920,872)</u></b>	<b><u>\$ 447,163</u></b>
Fund Balance at Beginning of Year	<u>3,870,686</u>	<u>3,870,686</u>	<u>3,870,686</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 5,961,197</u></b>	<b><u>\$ 2,502,651</u></b>	<b><u>\$ 3,058,355</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, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 15,000	\$ 17,309	\$ 17,309	\$ -	\$ 17,309	\$ -
Other	1,000	1,486	1,485	-	1,485	(1)
<b>Total Revenues</b>	<b>16,000</b>	<b>18,795</b>	<b>18,794</b>	<b>-</b>	<b>18,794</b>	<b>(1)</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	1,000	1,500	1,044	-	1,044	456
Other	15,000	16,841	16,841	-	16,841	-
<b>Total Expenditures</b>	<b>16,000</b>	<b>18,341</b>	<b>17,885</b>	<b>-</b>	<b>17,885</b>	<b>456</b>
Excess of Revenues Over Expenditures	-	454	909	<b>\$ -</b>	<b>\$ 909</b>	<b>\$ 455</b>
Fund Balance at Beginning of Year	18,998	18,998	18,998			
<b>Fund Balance at End of Year</b>	<b>\$ 18,998</b>	<b>\$ 19,452</b>	<b>\$ 19,907</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Ditch Maintenance*  
For the Year Ended December 31, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
Special Assessments	39,820	49,296	49,296	-	49,296	-
<b>Total Revenues</b>	<b>39,820</b>	<b>64,296</b>	<b>64,296</b>	<b>-</b>	<b>64,296</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Other	55,642	185,675	69,559	687	70,246	115,429
<b>Total Expenditures</b>	<b>55,642</b>	<b>185,675</b>	<b>69,559</b>	<b>687</b>	<b>70,246</b>	<b>115,429</b>
(Deficiency) of Revenues	(15,822)	(121,379)	(5,263)	<u>\$ (687)</u>	<u>\$ (5,950)</u>	<u>\$ 115,429</u>
(Under) Expenditures						
Fund Balance at Beginning of Year	145,622	145,622	145,622			
<b>Fund Balance at End of Year</b>	<b>\$ 129,800</b>	<b>\$ 24,243</b>	<b>\$ 140,359</b>			

**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, 2006

	<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	\$ 1,749,307	\$ 593,030	\$ 593,030	\$ -	\$ 593,030	\$ -
<b>Total Revenues</b>	<u>1,749,307</u>	<u>593,030</u>	<u>593,030</u>	<u>-</u>	<u>593,030</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	4,000	720	720	-	720	-
Equipment	664,649	532,753	528,553	4,000	532,553	200
Other	70,032	255,952	255,952	-	255,952	-
<b>Total Expenditures</b>	<u>738,681</u>	<u>789,425</u>	<u>785,225</u>	<u>4,000</u>	<u>789,225</u>	<u>200</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,010,626	(196,395)	(192,195)	(4,000)	(196,195)	200
<b>Other Financing (Uses)</b>						
Advances - Out	-	(77,540)	(77,540)	-	(77,540)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	1,010,626	(273,935)	(269,735)	<u>\$ (4,000)</u>	<u>\$ (273,735)</u>	<u>\$ 200</u>
Fund Balance at Beginning of Year	292,177	292,177	292,177			
<b>Fund Balance at End of Year</b>	<u>\$ 1,302,803</u>	<u>\$ 18,242</u>	<u>\$ 22,442</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Litter Control**  
For the Year Ended December 31, 2006

	<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	-	500	-	-	-	500
<b>Total Expenditures</b>	-	500	-	-	-	500
(Deficiency) of Revenues (Under) Expenditures	-	(500)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>
Fund Balance at Beginning of Year	629	629	629			
<b>Fund Balance at End of Year</b>	<u>\$ 629</u>	<u>\$ 129</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, 2006

	<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, 2006

	<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	\$ 50,000	\$ 36,818	\$ 38,884	\$ -	\$ 38,884	\$ 2,066
<b>Total Revenues</b>	<b>50,000</b>	<b>36,818</b>	<b>38,884</b>	<b>-</b>	<b>38,884</b>	<b>2,066</b>
<b>Expenditures</b>						
Current:						
Public Safety						
Contractual Services	50,000	45,000	40,400	-	40,400	4,600
Other	-	25,000	48	-	48	24,952
<b>Total Expenditures</b>	<b>50,000</b>	<b>70,000</b>	<b>40,448</b>	<b>-</b>	<b>40,448</b>	<b>29,552</b>
(Deficiency) of Revenues (Under) Expenditures	-	(33,182)	(1,564)	<u>\$ -</u>	<u>\$ (1,564)</u>	<u>\$ 31,618</u>
Fund Balance at Beginning of Year	99,264	99,264	99,264			
<b>Fund Balance at End of Year</b>	<b>\$ 99,264</b>	<b>\$ 66,082</b>	<b>\$ 97,700</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Local Law Enforcement Block Grant**  
For the Year Ended December 31, 2006

	<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>						
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	-	661	661	-	661	-
<b>Total Expenditures</b>	<u>-</u>	<u>661</u>	<u>661</u>	<u>-</u>	<u>661</u>	<u>-</u>
(Deficiency) of Revenues						
(Under) Expenditures	-	(661)	(661)	<u>\$ -</u>	<u>\$ (661)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	661	661	661			
<b>Fund Balance at End of Year</b>	<u>\$ 661</u>	<u>\$ -</u>	<u>\$ -</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Violent Offender*  
For the Year Ended December 31, 2006

	<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	\$ 39,120	\$ 39,120	\$ 39,120	\$ -	\$ 39,120	\$ -
Other	-	77	77	-	77	-
<b>Total Revenues</b>	<b>39,120</b>	<b>39,197</b>	<b>39,197</b>	<b>-</b>	<b>39,197</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	29,000	29,000	28,433	-	28,433	567
Fringe Benefits	19,560	19,560	18,057	-	18,057	1,503
Other	1,000	1,000	104	-	104	896
<b>Total Expenditures</b>	<b>49,560</b>	<b>49,560</b>	<b>46,594</b>	<b>-</b>	<b>46,594</b>	<b>2,966</b>
(Deficiency) of Revenues (Under) Expenditures	(10,440)	(10,363)	(7,397)	<u>\$ -</u>	<u>\$ (7,397)</u>	<u>\$ 2,966</u>
Fund Balance at Beginning of Year	48,384	48,384	48,384			
<b>Fund Balance at End of Year</b>	<b><u>\$ 37,944</u></b>	<b><u>\$ 38,021</u></b>	<b><u>\$ 40,987</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, 2006

	<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	\$ 60,429	\$ 60,429	\$ -	\$ 60,429	\$ -
Other	3,500	3,432	3,432	-	3,432	-
<b>Total Revenues</b>	<b>68,500</b>	<b>63,861</b>	<b>63,861</b>	<b>-</b>	<b>63,861</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Supplies and Materials	1,500	1,500	-	-	-	1,500
Other	67,000	67,000	60,745	-	60,745	6,255
<b>Total Expenditures</b>	<b>68,500</b>	<b>68,500</b>	<b>60,745</b>	<b>-</b>	<b>60,745</b>	<b>7,755</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(4,639)	3,116	<u>\$ -</u>	<u>\$ 3,116</u>	<u>\$ 7,755</u>
Fund Balance at Beginning of Year	69,654	69,654	69,654			
<b>Fund Balance at End of Year</b>	<b>\$ 69,654</b>	<b>\$ 65,015</b>	<b>\$ 72,770</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, 2006

	<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>1</u>	<u>1</u>	<u>1</u>			
<b>Fund Balance at End of Year</b>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Court Security**  
For the Year Ended December 31, 2006

	<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	\$ 15,000	\$ 10,573	\$ 11,383	\$ -	\$ 11,383	\$ 810
<b>Total Revenues</b>	<u>15,000</u>	<u>10,573</u>	<u>11,383</u>	<u>-</u>	<u>11,383</u>	<u>810</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	2,500	2,500	2,079	-	2,079	421
Equipment	2,500	2,500	-	-	-	2,500
<b>Total Expenditures</b>	<u>5,000</u>	<u>5,000</u>	<u>2,079</u>	<u>-</u>	<u>2,079</u>	<u>2,921</u>
Excess of Revenues Over Expenditures	10,000	5,573	9,304	<u>\$ -</u>	<u>\$ 9,304</u>	<u>\$ 3,731</u>
Fund Balance at Beginning of Year	39,605	39,605	39,605			
<b>Fund Balance at End of Year</b>	<u>\$ 49,605</u>	<u>\$ 45,178</u>	<u>\$ 48,909</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Criminal History On-Line*  
For the Year Ended December 31, 2006

	<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	<u>8,506</u>	<u>8,506</u>	<u>8,506</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 8,506</u>	<u>\$ 8,506</u>	<u>\$ 8,506</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**MRDD-Medicaid**  
For the Year Ended December 31, 2006

	<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	\$ -	\$ 2,871	\$ 2,871	\$ -	\$ 2,871	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>2,871</u>	<u>2,871</u>	<u>-</u>	<u>2,871</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	1,370,000	1,417,000	1,410,001	-	1,410,001	6,999
Fringe Benefits	548,900	591,000	580,043	-	580,043	10,957
Supplies and Materials	5,300	13,300	8,781	1,851	10,632	2,668
Equipment	11,490	22,490	11,923	-	11,923	10,567
Contractual Services	143,468	154,402	124,629	9,323	133,952	20,450
Other	34,100	41,100	36,444	-	36,444	4,656
<b>Total Expenditures</b>	<u>2,113,258</u>	<u>2,239,292</u>	<u>2,171,821</u>	<u>11,174</u>	<u>2,182,995</u>	<u>56,297</u>
(Deficiency) of Revenues (Under) Expenditures	(2,113,258)	(2,236,421)	(2,168,950)	(11,174)	(2,180,124)	56,297
<b>Other Financing Sources</b>						
Operating Transfers - In	2,354,898	4,525,000	4,525,000	-	4,525,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	241,640	2,288,579	2,356,050	<u>\$ (11,174)</u>	<u>\$ 2,344,876</u>	<u>\$ 56,297</u>
Fund Balance at Beginning of Year	<u>229,276</u>	<u>229,276</u>	<u>229,276</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 470,916</u>	<u>\$ 2,517,855</u>	<u>\$ 2,585,326</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, 2006

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ 196,910	\$ 134,891	\$ 134,891	\$ -	\$ 134,891	\$ -
Other	-	257	257	-	257	-
<b>Total Revenues</b>	<b>196,910</b>	<b>135,148</b>	<b>135,148</b>	<b>-</b>	<b>135,148</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	102,128	110,128	99,324	-	99,324	10,804
Fringe Benefits	53,292	55,877	48,364	-	48,364	7,513
Supplies and Materials	-	576	567	-	567	9
Equipment	-	2,257	2,149	-	2,149	108
Contractual Services	3,125	-	-	-	-	-
Other	13,484	2,876	546	-	546	2,330
<b>Total Expenditures</b>	<b>172,029</b>	<b>171,714</b>	<b>150,950</b>	<b>-</b>	<b>150,950</b>	<b>20,764</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,881	(36,566)	(15,802)	-	(15,802)	20,764
<b>Other Financing Sources (Uses)</b>						
Advances - In	-	42,018	42,018	-	42,018	-
Advances - Out	-	(50,844)	(50,844)	-	(50,844)	-
<b>Total Other Financing (Uses)</b>	<b>-</b>	<b>(8,826)</b>	<b>(8,826)</b>	<b>-</b>	<b>(8,826)</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	24,881	(45,392)	(24,628)	\$ -	\$ (24,628)	\$ 20,764
Fund Balance at Beginning of Year	58,587	58,587	58,587			
<b>Fund Balance at End of Year</b>	<b>\$ 83,468</b>	<b>\$ 13,195</b>	<b>\$ 33,959</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, 2006

	<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	\$ 6,000	\$ 6,789	\$ 6,789	\$ -	\$ 6,789	\$ -
<b>Total Revenues</b>	<u>6,000</u>	<u>6,789</u>	<u>6,789</u>	<u>-</u>	<u>6,789</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	2,000	2,000	-	-	-	2,000
Contractual Services	1,500	1,500	-	-	-	1,500
<b>Total Expenditures</b>	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,500</u>
Excess of Revenues Over Expenditures	2,500	3,289	6,789	<u>\$ -</u>	<u>\$ 6,789</u>	<u>\$ 3,500</u>
Fund Balance at Beginning of Year	17,732	17,732	17,732			
<b>Fund Balance at End of Year</b>	<u>\$ 20,232</u>	<u>\$ 21,021</u>	<u>\$ 24,521</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, 2006

	<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	\$ 52,000	\$ 5,833	\$ 5,833	\$ -	\$ 5,833	\$ -
Other	-	75	75	-	75	-
<b>Total Revenues</b>	<b>52,000</b>	<b>5,908</b>	<b>5,908</b>	<b>-</b>	<b>5,908</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	27,500	3,962	3,962	-	3,962	-
Fringe Benefits	19,160	1,381	1,336	-	1,336	45
Other	5,100	-	-	-	-	-
<b>Total Expenditures</b>	<b>51,760</b>	<b>5,343</b>	<b>5,298</b>	<b>-</b>	<b>5,298</b>	<b>45</b>
Excess of Revenues Over Expenditures	240	565	610	<u>\$ -</u>	<u>\$ 610</u>	<u>\$ 45</u>
Fund Balance at Beginning of Year	15,086	15,086	15,086			
<b>Fund Balance at End of Year</b>	<b><u>\$ 15,326</u></b>	<b><u>\$ 15,651</u></b>	<b><u>\$ 15,696</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Help America Vote Act*  
For the Year Ended December 31, 2006

	<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:						
General Government:						
Legislative and Executive:						
Supplies and Materials	-	8,253	4,573	-	4,573	3,680
Contractual Services	12,425	22,712	22,712	-	22,712	-
Other	-	2,456	1,230	-	1,230	1,226
<b>Total Expenditures</b>	<u>12,425</u>	<u>33,421</u>	<u>28,515</u>	<u>-</u>	<u>28,515</u>	<u>4,906</u>
(Deficiency) of Revenues (Under) Expenditures	(12,425)	(33,421)	(28,515)	<u>\$ -</u>	<u>\$ (28,515)</u>	<u>\$ 4,906</u>
Fund Balance at Beginning of Year	<u>36,219</u>	<u>36,219</u>	<u>36,219</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 23,794</u>	<u>\$ 2,798</u>	<u>\$ 7,704</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**MRDD Capital**  
For the Year Ended December 31, 2006

	<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:						
Contractual Services	34,100	32,600	19,176	8,424	27,600	5,000
Capital Outlay	285,343	285,343	66,100	6,235	72,335	213,008
Other	7,000	7,000	-	-	-	7,000
<b>Total Expenditures</b>	<u>326,443</u>	<u>324,943</u>	<u>85,276</u>	<u>14,659</u>	<u>99,935</u>	<u>225,008</u>
(Deficiency) of Revenues (Under) Expenditures	(326,443)	(324,943)	(85,276)	<u>\$ (14,659)</u>	<u>\$ (99,935)</u>	<u>\$ 225,008</u>
Fund Balance at Beginning of Year	<u>333,001</u>	<u>333,001</u>	<u>333,001</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 6,558</u>	<u>\$ 8,058</u>	<u>\$ 247,725</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, 2006

	<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	\$ 3,908,998	\$ 2,357,515	\$ 2,357,515	\$ -	\$ 2,357,515	\$ -
<b>Total Revenues</b>	<b>3,908,998</b>	<b>2,357,515</b>	<b>2,357,515</b>	<b>-</b>	<b>2,357,515</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Supplies and Materials	3,762	13,100	7,036	917	7,953	5,147
Equipment	13,109	48,109	15,045	10,652	25,697	22,412
Contractual Services	3,843,100	3,631,297	2,581,468	897,325	3,478,793	152,504
Other	12,800	12,800	3,565	-	3,565	9,235
<b>Total Expenditures</b>	<b>3,872,771</b>	<b>3,705,306</b>	<b>2,607,114</b>	<b>908,894</b>	<b>3,516,008</b>	<b>189,298</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,227	(1,347,791)	(249,599)	<u>\$ (908,894)</u>	<u>\$ (1,158,493)</u>	<u>\$ 189,298</u>
Fund Balance at Beginning of Year	1,549,064	1,549,064	1,549,064			
<b>Fund Balance at End of Year</b>	<b>\$ 1,585,291</b>	<b>\$ 201,273</b>	<b>\$ 1,299,465</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, 2006

	<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	\$ 30,000	\$ 17,073	\$ 17,073	\$ -	\$ 17,073	\$ -
<b>Total Revenues</b>	<b>30,000</b>	<b>17,073</b>	<b>17,073</b>	<b>-</b>	<b>17,073</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	-	1,500	400	-	400	1,100
Equipment	-	750	750	-	750	-
Contractual Services	2,900	30,400	24,446	2,586	27,032	3,368
Other	-	500	114	-	114	386
<b>Total Expenditures</b>	<b>2,900</b>	<b>33,150</b>	<b>25,710</b>	<b>2,586</b>	<b>28,296</b>	<b>4,854</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,100	(16,077)	(8,637)	<u>\$ (2,586)</u>	<u>\$ (11,223)</u>	<u>\$ 4,854</u>
Fund Balance at Beginning of Year	57,827	57,827	57,827			
<b>Fund Balance at End of Year</b>	<b>\$ 84,927</b>	<b>\$ 41,750</b>	<b>\$ 49,190</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, 2006

	<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	\$ 1,000	\$ 735	\$ 735	\$ -	\$ 735	\$ -
<b>Total Revenues</b>	<u>1,000</u>	<u>735</u>	<u>735</u>	<u>-</u>	<u>735</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Contractual Services	500	500	-	-	-	500
Other	500	500	-	-	-	500
<b>Total Expenditures</b>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	-	(265)	735	<u>\$ -</u>	<u>\$ 735</u>	<u>\$ 1,000</u>
Fund Balance at Beginning of Year	<u>1,135</u>	<u>1,135</u>	<u>1,135</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 1,135</u>	<u>\$ 870</u>	<u>\$ 1,870</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Atrazine Grant Program**  
For the Year Ended December 31, 2006

	<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	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	90,000	34,614	34,614	-	34,614	-
<b>Total Revenues</b>	<b>120,000</b>	<b>34,614</b>	<b>34,614</b>	<b>-</b>	<b>34,614</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Health:						
Supplies and Materials	650	550	550	-	550	-
Equipment	-	2,526	812	1,714	2,526	-
Contractual Services	22,000	394	394	-	394	-
Other	45,000	5,546	2,356	-	2,356	3,190
<b>Total Expenditures</b>	<b>67,650</b>	<b>9,016</b>	<b>4,112</b>	<b>1,714</b>	<b>5,826</b>	<b>3,190</b>
Excess of Revenues Over Expenditures	52,350	25,598	30,502	<b>\$ (1,714)</b>	<b>\$ 28,788</b>	<b>\$ 3,190</b>
Fund Balance at Beginning of Year	13,694	13,694	13,694			
<b>Fund Balance at End of Year</b>	<b>\$ 66,044</b>	<b>\$ 39,292</b>	<b>\$ 44,196</b>			



**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, 2006

	<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	\$ 12,000	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -
<b>Total Revenues</b>	<b>12,000</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Equipment	6,000	6,000	6,000	-	6,000	-
Other	12,000	5,000	-	-	-	5,000
<b>Total Expenditures</b>	<b>18,000</b>	<b>11,000</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>5,000</b>
(Deficiency) of Revenues (Under) Expenditures	(6,000)	(7,500)	(2,500)	\$ -	\$ (2,500)	\$ 5,000
Fund Balance at Beginning of Year	10,750	10,750	10,750			
<b>Fund Balance at End of Year</b>	<b>\$ 4,750</b>	<b>\$ 3,250</b>	<b>\$ 8,250</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, 2006

	<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	\$ 60,000	\$ 26,262	\$ 26,262	\$ -	\$ 26,262	\$ -
Other	-	6	6	-	6	-
<b>Total Revenues</b>	<b>60,000</b>	<b>26,268</b>	<b>26,268</b>	<b>-</b>	<b>26,268</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	44,100	-	-	-	-	-
Fringe Benefits	8,250	615	615	-	615	-
Equipment	7,650	27,100	26,925	-	26,925	175
Other	-	4,575	4,575	-	4,575	-
<b>Total Expenditures</b>	<b>60,000</b>	<b>32,290</b>	<b>32,115</b>	<b>-</b>	<b>32,115</b>	<b>175</b>
(Deficiency) of Revenues (Under) Expenditures	-	(6,022)	(5,847)	-	(5,847)	175
<b>Other Financing Uses</b>						
Advances Out	-	(35,000)	(35,000)	-	(35,000)	-
(Deficiency) of Revenues and Other Financing Uses (Under) Expenditures	-	(41,022)	(40,847)	<u>\$ -</u>	<u>\$ (40,847)</u>	<u>\$ 175</u>
Fund Balance at Beginning of Year	41,100	41,100	41,100			
<b>Fund Balance at End of Year</b>	<b><u>\$ 41,100</u></b>	<b><u>\$ 78</u></b>	<b><u>\$ 253</u></b>			

**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, 2006

	<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	\$ -	\$ 868,462	\$ 868,462	\$ -	\$ 868,462	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>868,462</u>	<u>868,462</u>	<u>-</u>	<u>868,462</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	-	200,000	141,454	-	141,454	58,546
Fringe Benefits	-	90,000	58,468	-	58,468	31,532
Supplies and Materials	-	55,000	6,830	-	6,830	48,170
Equipment	-	85,000	-	-	-	85,000
Contractual Services	-	290,000	85,368	1,668	87,036	202,964
Other	-	80,000	37,182	-	37,182	42,818
<b>Total Expenditures</b>	<u>-</u>	<u>800,000</u>	<u>329,302</u>	<u>1,668</u>	<u>330,970</u>	<u>469,030</u>
Excess of Revenues Over Expenditures	-	68,462	539,160	<u>\$ (1,668)</u>	<u>\$ 537,492</u>	<u>\$ 469,030</u>
Fund Balance at Beginning of Year	650,541	650,541	650,541			
<b>Fund Balance at End of Year</b>	<u>\$ 650,541</u>	<u>\$ 719,003</u>	<u>\$ 1,189,701</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Coastal Management Assistance Grant**  
For the Year Ended December 31, 2006

	<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	\$ 33,800	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>33,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Supplies and Materials	2,000	-	-	-	-	-
Other	31,800	-	-	-	-	-
<b>Total Expenditures</b>	<u>33,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	-	-	-	-	-	-
<b>Other Financing Sources</b>						
Advances In	-	3,800	3,800	-	3,800	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	3,800	3,800	<u>\$ -</u>	<u>\$ 3,800</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ 3,800</u>	<u>\$ 3,800</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Juvenile Attendance Grant**  
For the Year Ended December 31, 2006

	<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	\$ 63,227	\$ 43,145	\$ 43,145	\$ -	\$ 43,145	\$ -
<b>Total Revenues</b>	<u>63,227</u>	<u>43,145</u>	<u>43,145</u>	<u>-</u>	<u>43,145</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Contractual Services	61,825	61,825	50,700	-	50,700	11,125
Other	1,430	1,430	85	-	85	1,345
<b>Total Expenditures</b>	<u>63,255</u>	<u>63,255</u>	<u>50,785</u>	<u>-</u>	<u>50,785</u>	<u>12,470</u>
(Deficiency) of Revenues (Under) Expenditures	(28)	(20,110)	(7,640)	-	(7,640)	12,470
<b>Other Financing Sources</b>						
Advances - In	-	50,000	50,000	-	50,000	-
Excess (Deficiency) of Revenues and Other Financing Sources (Under)Over Expenditures	(28)	29,890	42,360	<u>\$ -</u>	<u>\$ 42,360</u>	<u>\$ 12,470</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ (28)</u>	<u>\$ 29,890</u>	<u>\$ 42,360</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Ditch Rotary**  
For the Year Ended December 31, 2006

	<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	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other	30,000	46,000	46,000	-	46,000	-
<b>Total Revenues</b>	<b>31,000</b>	<b>46,000</b>	<b>46,000</b>	<b>-</b>	<b>46,000</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Equipment	-	98,596	98,596	-	98,596	-
Contractual Services	16,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>16,000</b>	<b>98,596</b>	<b>98,596</b>	<b>-</b>	<b>98,596</b>	<b>-</b>
Excess(Deficiency) of Revenues Over(Under) Expenditures	15,000	(52,596)	(52,596)	-	(52,596)	-
<b>Other Financing Sources</b>						
Advances - In	-	52,600	52,600	-	52,600	-
Excess of Revenues and Other Financing Sources Over Expenditures	15,000	4	4	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<b>\$ 15,000</b>	<b>\$ 4</b>	<b>\$ 4</b>			

**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, 2006

	<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	\$ 92,325	\$ 101,201	\$ 101,201	\$ -	\$ 101,201	\$ -
<b>Total Revenues</b>	<u>92,325</u>	<u>101,201</u>	<u>101,201</u>	<u>-</u>	<u>101,201</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Other	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	92,325	101,201	101,201	<u>\$ -</u>	<u>\$ 101,201</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ 92,325</u>	<u>\$ 101,201</u>	<u>\$ 101,201</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Golden Acres Medicare**  
For the Year Ended December 31, 2006

	<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	\$ 600,000	\$ 601,686	\$ 665,335	\$ -	\$ 665,335	\$ 63,649
<b>Total Revenues</b>	<u>600,000</u>	<u>601,686</u>	<u>665,335</u>	<u>-</u>	<u>665,335</u>	<u>63,649</u>
<b>Expenditures</b>						
Current:						
Health:						
Supplies and Materials	-	110,000	60,009	28,777	88,786	21,214
Contractual Services	600,000	490,000	301,429	33,188	334,617	155,383
<b>Total Expenditures</b>	<u>600,000</u>	<u>600,000</u>	<u>361,438</u>	<u>61,965</u>	<u>423,403</u>	<u>176,597</u>
Excess of Revenues Over Expenditures	-	1,686	303,897	<u>\$ (61,965)</u>	<u>\$ 241,932</u>	<u>\$ 240,246</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ 1,686</u>	<u>\$ 303,897</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, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 1,826,422	\$ 1,879,607	\$ 1,879,607	\$ -	\$ 1,879,607	\$ -
Intergovernmental	2,244,000	518,938	518,938	-	518,938	-
Special Assessments	1,074,311	362,600	362,600	-	362,600	-
Other	38,670	3,448	3,448	-	3,448	-
<b>Total Revenues</b>	<b>5,183,403</b>	<b>2,764,593</b>	<b>2,764,593</b>	<b>-</b>	<b>2,764,593</b>	<b>-</b>
<b>Expenditures</b>						
General Obligation Bond Principal Retirement	1,245,000	1,270,000	1,270,000	-	1,270,000	-
General Obligation Interest	1,303,000	1,434,000	1,431,368	-	1,431,368	2,632
Special Assessment Principal Retirement	995,698	300,000	295,698	-	295,698	4,302
Special Assessment Interest	245,633	245,633	224,691	-	224,691	20,942
Fiscal Charges	153,294	244,673	186,490	-	186,490	58,183
<b>Total Expenditures</b>	<b>3,942,625</b>	<b>3,494,306</b>	<b>3,408,247</b>	<b>-</b>	<b>3,408,247</b>	<b>86,059</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,240,778	(729,713)	(643,654)	-	(643,654)	86,059
<b>Other Financing Sources</b>						
Issuance of Debt	-	350,000	350,000	-	350,000	-
Premium on Issuance of Debt	-	114,518	114,518	-	114,518	-
Accrued Interest on Bonds	-	2,344	2,344	-	2,344	-
Advances - In	250,000	180,381	180,381	-	180,381	-
<b>Total Other Financing Sources (Uses)</b>	<b>250,000</b>	<b>647,243</b>	<b>647,243</b>	<b>-</b>	<b>647,243</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	1,490,778	(82,470)	3,589	<b>\$ -</b>	<b>\$ 3,589</b>	<b>\$ 86,059</b>
Fund Balance at Beginning of Year	714,014	714,014	714,014			
<b>Fund Balance at End of Year</b>	<b>\$ 2,204,792</b>	<b>\$ 631,544</b>	<b>\$ 717,603</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, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Capital Outlay:						
Jail Facility Construction	395,000	687,547	48,996	636,731	685,727	1,820
<b>Total Expenditures</b>	<b>395,000</b>	<b>687,547</b>	<b>48,996</b>	<b>636,731</b>	<b>685,727</b>	<b>1,820</b>
(Deficiency) of Revenues (Under) Expenditures	(395,000)	(687,547)	(48,996)	<u>\$ (636,731)</u>	<u>\$ (685,727)</u>	<u>\$ 1,820</u>
Fund Balance at Beginning of Year	1,530,331	1,530,331	1,530,331			
<b>Fund Balance at End of Year</b>	<u>\$ 1,135,331</u>	<u>\$ 842,784</u>	<u>\$ 1,481,335</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, 2006

	<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	\$ 1,435,000	\$ 2,054,183	\$ 2,078,402	\$ -	\$ 2,078,402	\$ 24,219
Other	-	16,289	16,289	-	16,289	-
<b>Total Revenues</b>	<b>1,435,000</b>	<b>2,070,472</b>	<b>2,094,691</b>	<b>-</b>	<b>2,094,691</b>	<b>24,219</b>
<b>Expenditures</b>						
Capital Outlay:						
Justice Center	5,008,393	6,421,289	1,101,045	1,197,268	2,298,313	4,122,976
Transportation Hub	594,209	1,598,384	485,761	997,558	1,483,319	115,065
Board of Elections	78,582	65,675	65,675	-	65,675	-
Highway Improvement	8,278	-	-	-	-	-
Energy Conservation Project	3,774,861	3,976,178	3,694,518	80,343	3,774,861	201,317
Issue II	685,000	410,642	410,642	-	410,642	-
ODOT Federal Awards	956,293	1,463,971	1,463,971	-	1,463,971	-
Highway Planning/Construction	-	2,370,000	1,254,842	330,333	1,585,175	784,825
Ditches	16,792	16,794	16,794	-	16,794	-
Sewers	107,335	4,968,473	267,825	4,305,564	4,573,389	395,084
Waterlines	833	833	-	-	-	833
Principal Retirement	-	5,415,000	5,415,000	-	5,415,000	-
<b>Total Expenditures</b>	<b>11,230,576</b>	<b>26,707,239</b>	<b>14,176,073</b>	<b>6,911,066</b>	<b>21,087,139</b>	<b>5,620,100</b>
(Deficiency) of Revenues (Under) Expenditures	(9,795,576)	(24,636,767)	(12,081,382)	(6,911,066)	(18,992,448)	5,644,319
<b>Other Financing Sources (Uses)</b>						
Issuance of Debt	-	12,075,000	12,075,000	-	12,075,000	-
Advances - In	-	1,510,400	1,510,400	-	1,510,400	-
Advances - Out	-	(1,282,029)	(1,282,029)	-	(1,282,029)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>12,303,371</b>	<b>12,303,371</b>	<b>-</b>	<b>12,303,371</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(9,795,576)	(12,333,396)	221,989	<u>\$ (6,911,066)</u>	<u>\$ (6,689,077)</u>	<u>\$ 5,644,319</u>
Fund Balance at Beginning of Year	12,935,858	12,935,858	12,935,858			
<b>Fund Balance at End of Year</b>	<b>\$ 3,140,282</b>	<b>\$ 602,462</b>	<b>\$ 13,157,847</b>			

## Proprietary Funds

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

### Enterprise Funds

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

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

### Internal Service Fund

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enterprise Fund-Sewer System**  
For the Year Ended December 31, 2006

	<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	\$ 1,095,100	\$ 1,199,736	\$ 1,208,509	\$ -	\$ 1,208,509	\$ 8,773
<b>Total Revenues</b>	<b>1,095,100</b>	<b>1,199,736</b>	<b>1,208,509</b>	<b>-</b>	<b>1,208,509</b>	<b>8,773</b>
<b>Expenses</b>						
Current:						
Personal Services	390,000	390,000	378,327	-	378,327	11,673
Fringe Benefits	131,945	152,645	149,879	-	149,879	2,766
Contractual Services	227,665	506,580	452,763	6,595	459,358	47,222
Supplies and Materials	26,000	29,500	26,264	-	26,264	3,236
Equipment	44,783	63,283	17,054	27,728	44,782	18,501
OWDA Loan Principal Retirement	123,481	123,481	123,481	-	123,481	-
OWDA Loan Interest	57,347	57,347	57,347	-	57,347	-
Other	91,772	110,337	95,829	1,406	97,235	13,102
<b>Total Expenses</b>	<b>1,092,993</b>	<b>1,433,173</b>	<b>1,300,944</b>	<b>35,729</b>	<b>1,336,673</b>	<b>96,500</b>
Excess (Deficiency) of Revenues Over (Under) Expenses	2,107	(233,437)	(92,435)	(35,729)	(128,164)	105,273
<b>Other Financing (Uses)</b>						
Advances - Out	-	(49,400)	(49,400)	-	(49,400)	-
Excess(Deficiency) of Revenues and Over (Under) Expenses and Other Financing Uses	2,107	(282,837)	(141,835)	<u>\$ (35,729)</u>	<u>\$ (177,564)</u>	<u>\$ 105,273</u>
Fund Balance at Beginning of Year	308,706	308,706	308,706			
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 310,813</b>	<b>\$ 25,869</b>	<b>\$ 166,871</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, 2006

	<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	\$ 690,000	\$ 820,916	\$ 820,916	\$ -	\$ 820,916	\$ -
Intergovernmental	3,452,600	2,965,823	2,965,823	-	2,965,823	-
Local Grants	1,061,000	1,004,900	1,004,900	-	1,004,900	-
Other	1,300	1,385	1,385	-	1,385	-
<b>Total Revenues</b>	<b><u>5,204,900</u></b>	<b><u>4,793,024</u></b>	<b><u>4,793,024</u></b>	<b><u>-</u></b>	<b><u>4,793,024</u></b>	<b><u>-</u></b>
<b>Expenses</b>						
Current:						
Personal Services	184,000	184,000	167,312	-	167,312	16,688
Fringe Benefits	91,000	93,148	82,578	-	82,578	10,570
Contractual Services	4,146,100	4,550,231	3,969,317	572,801	4,542,118	8,113
Supplies and Materials	5,900	17,085	16,347	-	16,347	738
Equipment	751,400	553,108	552,543	-	552,543	565
Other	33,238	49,418	43,495	2,564	46,059	3,359
<b>Total Expenses</b>	<b><u>5,211,638</u></b>	<b><u>5,446,990</u></b>	<b><u>4,831,592</u></b>	<b><u>575,365</u></b>	<b><u>5,406,957</u></b>	<b><u>40,033</u></b>
(Deficiency) of Revenues (Under) Expenses	(6,738)	(653,966)	(38,568)	<b><u>\$ (575,365)</u></b>	<b><u>\$ (613,933)</u></b>	<b><u>\$ 40,033</u></b>
Fund Balance at Beginning of Year	686,060	686,060	686,060			
<b>Fund Balance (Deficit) at End of Year</b>	<b><u>\$ 679,322</u></b>	<b><u>\$ 32,094</u></b>	<b><u>\$ 647,492</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, 2006

	<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	\$ 16,000,000	\$ 20,739,231	\$ 20,739,231	\$ -	\$ 20,739,231	\$ -
Other	52,400	125,730	125,730	-	125,730	-
<b>Total Revenues</b>	<b>16,052,400</b>	<b>20,864,961</b>	<b>20,864,961</b>	<b>-</b>	<b>20,864,961</b>	<b>-</b>
<b>Expenses</b>						
<b>Current:</b>						
Contractual Services	1,705,000	2,306,500	2,053,488	-	2,053,488	253,012
Claims & Judgements	13,000,000	16,500,000	15,907,652	-	15,907,652	592,348
Supplies and Materials	-	5,375	1,286	-	1,286	4,089
Other	5,000	10,000	7,712	-	7,712	2,288
<b>Total Expenses</b>	<b>14,710,000</b>	<b>18,821,875</b>	<b>17,970,138</b>	<b>-</b>	<b>17,970,138</b>	<b>851,737</b>
Excess of Revenues Over Expenses	1,342,400	2,043,086	2,894,823	<u>\$ -</u>	<u>\$ 2,894,823</u>	<u>\$ 851,737</u>
Fund Balance at Beginning of Year	9,598,235	9,598,235	9,598,235			
<b>Fund Balance at End of Year</b>	<b><u>\$ 10,940,635</u></b>	<b><u>\$ 11,641,321</u></b>	<b><u>\$ 12,493,058</u></b>			



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## **Lorain County, Ohio**

### **Agency Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Lorain County, Ohio**  
 Combining Balance Sheet  
*All Agency Funds*  
 December 31, 2006

	<u>Family and Children First Council</u>	<u>Undivided Tax</u>	<u>Real Estate Escrow</u>	<u>Undivided Government</u>	<u>Board of Health</u>
<b>ALL AGENCY FUNDS</b>					
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 319,137	\$ 15,623,604	\$ 2,990,527	\$ 47,061	\$ 2,129,057
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Property and Other Taxes	-	334,873,921	-	14,572,653	-
Special Assessments	-	22,365,551	-	-	-
Intergovernmental Receivable	-	14,345,099	-	-	-
<b>Total Assets</b>	<b><u>\$ 319,137</u></b>	<b><u>\$ 387,208,175</u></b>	<b><u>\$ 2,990,527</u></b>	<b><u>\$ 14,619,714</u></b>	<b><u>\$ 2,129,057</u></b>
<b>Liabilities</b>					
Local Government Taxes Payable	\$ -	\$ 677,899	\$ -	\$ 12,881,278	\$ -
Intergovernmental Payable	-	351,027,243	-	1,687,394	-
Undistributed Monies	319,137	35,503,033	2,990,527	51,042	2,129,057
<b>Total Liabilities</b>	<b><u>\$ 319,137</u></b>	<b><u>\$ 387,208,175</u></b>	<b><u>\$ 2,990,527</u></b>	<b><u>\$ 14,619,714</u></b>	<b><u>\$ 2,129,057</u></b>

<u>Soil and Water</u>	<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Local Emergency Planning Commission</u>
\$ 324,211	\$ 297,234	\$ -	\$ -	\$ -	\$ -
-	-	5,078,171	1,671,368	18,513	239,414
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 324,211</u>	<u>\$ 297,234</u>	<u>\$ 5,078,171</u>	<u>\$ 1,671,368</u>	<u>\$ 18,513</u>	<u>\$ 239,414</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324,211	297,234	5,078,171	1,671,368	18,513	239,414
<u>\$ 324,211</u>	<u>\$ 297,234</u>	<u>\$ 5,078,171</u>	<u>\$ 1,671,368</u>	<u>\$ 18,513</u>	<u>\$ 239,414</u>

(continued)

**Lorain County, Ohio**  
 Combining Balance Sheet  
*All Agency Funds (continued)*  
 December 31, 2006

	<b>Community Based Correctional Facility</b>	<b>Sheriff's Inmate</b>	<b>Golden Acres</b>	<b>Benefit America Flex Plan</b>	<b>U-Trust</b>	<b>Ohio Trust Fund</b>	<b>Totals</b>
<b>Assets</b>							
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 249,663	\$ -	\$ -	\$ 39,904	\$ 1,447,707	\$ 452,928	\$ 23,921,033
Cash and Cash Equivalents in Segregated Accounts	-	89,817	6,981	-	-	-	7,104,264
Receivables:							
Property and Other Taxes	-	-	-	-	-	-	349,446,574
Special Assessments	-	-	-	-	-	-	22,365,551
Intergovernmental Receivable	-	-	-	-	-	-	14,345,099
<b>Total Assets</b>	<b>\$ 249,663</b>	<b>\$ 89,817</b>	<b>\$ 6,981</b>	<b>\$ 39,904</b>	<b>\$ 1,447,707</b>	<b>\$ 452,928</b>	<b>\$ 417,182,521</b>
<b>Liabilities</b>							
Local Government Taxes Payable	-	-	-	-	-	-	13,559,177
Intergovernmental Payable	-	-	-	-	-	-	352,714,637
Undistributed Monies	249,663	89,817	6,981	39,904	1,447,707	452,928	50,908,707
<b>Total Liabilities</b>	<b>\$ 249,663</b>	<b>\$ 89,817</b>	<b>\$ 6,981</b>	<b>\$ 39,904</b>	<b>\$ 1,447,707</b>	<b>\$ 452,928</b>	<b>\$ 417,182,521</b>

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 2006

	Balance 1/1/06	Additions	Reductions	Balance 12/31/06
<b>FAMILY AND CHILDREN FIRST COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 269,535	\$ 814,868	\$ 765,266	\$ 319,137
<b>Total Assets</b>	<b>\$ 269,535</b>	<b>\$ 814,868</b>	<b>\$ 765,266</b>	<b>\$ 319,137</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 269,535	\$ 814,868	\$ 765,266	\$ 319,137
<b>Total Liabilities</b>	<b>\$ 269,535</b>	<b>\$ 814,868</b>	<b>\$ 765,266</b>	<b>\$ 319,137</b>
<b>UNDIVIDED TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 9,795,867	\$ 334,825,856	\$ 328,998,119	\$ 15,623,604
Receivables:				
Property and Other Taxes	313,997,847	334,873,921	313,997,847	334,873,921
Special Assessments	18,976,906	22,365,551	18,976,906	22,365,551
Intergovernment Receivable	13,205,668	14,345,099	13,205,668	14,345,099
<b>Total Assets</b>	<b>\$ 355,976,288</b>	<b>\$ 706,410,427</b>	<b>\$ 675,178,540</b>	<b>\$ 387,208,175</b>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$ -	\$ 52,196,236	\$ 52,196,236	\$ -
Special Assessments	-	4,055,612	4,055,612	-
Local Government Taxes Payable	847,374	677,899	847,374	677,899
Intergovernmental Payable	329,681,161	351,027,243	329,681,161	351,027,243
Undistributed Monies	25,447,753	298,453,437	288,398,157	35,503,033
<b>Total Liabilities</b>	<b>\$ 355,976,288</b>	<b>\$ 706,410,427</b>	<b>\$ 675,178,540</b>	<b>\$ 387,208,175</b>
<b>REAL ESTATE ESCROW</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,858,264	\$ 6,711,199	\$ 6,578,936	\$ 2,990,527
<b>Total Assets</b>	<b>\$ 2,858,264</b>	<b>\$ 6,711,199</b>	<b>\$ 6,578,936</b>	<b>\$ 2,990,527</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 2,858,264	\$ 6,711,199	\$ 6,578,936	\$ 2,990,527
<b>Total Liabilities</b>	<b>\$ 2,858,264</b>	<b>\$ 6,711,199</b>	<b>\$ 6,578,936</b>	<b>\$ 2,990,527</b>
<b>UNDIVIDED GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 129	\$ 370,437,804	\$ 370,390,872	\$ 47,061
Receivables:				
Property and Other Taxes	13,710,971	14,572,653	13,710,971	14,572,653
<b>Total Assets</b>	<b>\$ 13,711,100</b>	<b>\$ 385,010,457</b>	<b>\$ 384,101,843</b>	<b>\$ 14,619,714</b>
<b>Liabilities</b>				
Local Government Taxes Payable	\$ 12,019,596	\$ 12,881,278	\$ 12,019,596	\$ 12,881,278
Intergovernmental Payable	1,687,394	-	-	1,687,394
Undistributed Monies	4,110	372,129,179	372,082,247	51,042
<b>Total Liabilities</b>	<b>\$ 13,711,100</b>	<b>\$ 385,010,457</b>	<b>\$ 384,101,843</b>	<b>\$ 14,619,714</b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2006

	Balance 1/1/06	Additions	Reductions	Balance 12/31/06
<b>BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,420,093	\$ 5,256,222	\$ 5,547,258	\$ 2,129,057
<b>Total Assets</b>	<b>\$ 2,420,093</b>	<b>\$ 5,256,222</b>	<b>\$ 5,547,258</b>	<b>\$ 2,129,057</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 2,420,093	\$ 5,256,222	\$ 5,547,258	\$ 2,129,057
<b>Total Liabilities</b>	<b>\$ 2,420,093</b>	<b>\$ 5,256,222</b>	<b>\$ 5,547,258</b>	<b>\$ 2,129,057</b>
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 369,364	\$ 450,000	\$ 495,153	\$ 324,211
<b>Total Assets</b>	<b>\$ 369,364</b>	<b>\$ 450,000</b>	<b>\$ 495,153</b>	<b>\$ 324,211</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 369,364	\$ 450,000	\$ 495,153	\$ 324,211
<b>Total Liabilities</b>	<b>\$ 369,364</b>	<b>\$ 450,000</b>	<b>\$ 495,153</b>	<b>\$ 324,211</b>
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 272,713	\$ 41,830,332	\$ 41,805,811	\$ 297,234
<b>Total Assets</b>	<b>\$ 272,713</b>	<b>\$ 41,830,332</b>	<b>\$ 41,805,811</b>	<b>\$ 297,234</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 272,713	\$ 41,830,332	\$ 41,805,811	\$ 297,234
<b>Total Liabilities</b>	<b>\$ 272,713</b>	<b>\$ 41,830,332</b>	<b>\$ 41,805,811</b>	<b>\$ 297,234</b>
<b>COURTS</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 4,095,802	\$ 982,369	\$ -	\$ 5,078,171
<b>Total Assets</b>	<b>\$ 4,095,802</b>	<b>\$ 982,369</b>	<b>\$ -</b>	<b>\$ 5,078,171</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 4,095,802	\$ 982,369	\$ -	\$ 5,078,171
<b>Total Liabilities</b>	<b>\$ 4,095,802</b>	<b>\$ 982,369</b>	<b>\$ -</b>	<b>\$ 5,078,171</b>
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,411,921	\$ 259,447	\$ -	\$ 1,671,368
<b>Total Assets</b>	<b>\$ 1,411,921</b>	<b>\$ 259,447</b>	<b>\$ -</b>	<b>\$ 1,671,368</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 1,411,921	\$ 259,447	\$ -	\$ 1,671,368
<b>Total Liabilities</b>	<b>\$ 1,411,921</b>	<b>\$ 259,447</b>	<b>\$ -</b>	<b>\$ 1,671,368</b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2006

	Balance 1/1/06	Additions	Reductions	Balance 12/31/06
<b>ALIMONY AND CHILD SUPPORT</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 21,832	\$ -	\$ 3,319	\$ 18,513
<b>Total Assets</b>	<b>\$ 21,832</b>	<b>\$ -</b>	<b>\$ 3,319</b>	<b>\$ 18,513</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 21,832	\$ -	\$ 3,319	\$ 18,513
<b>Total Liabilities</b>	<b>\$ 21,832</b>	<b>\$ -</b>	<b>\$ 3,319</b>	<b>\$ 18,513</b>
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 233,010	\$ 6,404	\$ -	\$ 239,414
<b>Total Assets</b>	<b>\$ 233,010</b>	<b>\$ 6,404</b>	<b>\$ -</b>	<b>\$ 239,414</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 233,010	\$ 6,404	\$ -	\$ 239,414
<b>Total Liabilities</b>	<b>\$ 233,010</b>	<b>\$ 6,404</b>	<b>\$ -</b>	<b>\$ 239,414</b>
<b>COMMUNITY BASED CORRECTIONAL FACILITY</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 296,768	\$ 1,972,056	\$ 2,019,161	\$ 249,663
<b>Total Assets</b>	<b>\$ 296,768</b>	<b>\$ 1,972,056</b>	<b>\$ 2,019,161</b>	<b>\$ 249,663</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 296,768	\$ 1,972,056	\$ 2,019,161	\$ 249,663
<b>Total Liabilities</b>	<b>\$ 296,768</b>	<b>\$ 1,972,056</b>	<b>\$ 2,019,161</b>	<b>\$ 249,663</b>
<b>SHERIFF'S INMATE</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 89,854	\$ -	\$ 37	\$ 89,817
<b>Total Assets</b>	<b>\$ 89,854</b>	<b>\$ -</b>	<b>\$ 37</b>	<b>\$ 89,817</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 89,854	\$ -	\$ 37	\$ 89,817
<b>Total Liabilities</b>	<b>\$ 89,854</b>	<b>\$ -</b>	<b>\$ 37</b>	<b>\$ 89,817</b>
<b>GOLDEN ACRES</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 5,814	\$ 1,167	\$ -	\$ 6,981
<b>Total Assets</b>	<b>\$ 5,814</b>	<b>\$ 1,167</b>	<b>\$ -</b>	<b>\$ 6,981</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 5,814	\$ 1,167	\$ -	\$ 6,981
<b>Total Liabilities</b>	<b>\$ 5,814</b>	<b>\$ 1,167</b>	<b>\$ -</b>	<b>\$ 6,981</b>

(continued)



**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2006

	<u>Balance 1/1/06</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/06</u>
<b>BENEFIT AMERICA FLEX PLAN</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 38,811	\$ 1,093	\$ -	\$ 39,904
<b>Total Assets</b>	<u>\$ 38,811</u>	<u>\$ 1,093</u>	<u>\$ -</u>	<u>\$ 39,904</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 38,811	\$ 1,093	\$ -	\$ 39,904
<b>Total Liabilities</b>	<u>\$ 38,811</u>	<u>\$ 1,093</u>	<u>\$ -</u>	<u>\$ 39,904</u>
<b>U-TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 1,625,983	\$ 516,044	\$ 694,320	\$ 1,447,707
<b>Total Assets</b>	<u>\$ 1,625,983</u>	<u>\$ 516,044</u>	<u>\$ 694,320</u>	<u>\$ 1,447,707</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 1,625,983	\$ 516,044	\$ 694,320	\$ 1,447,707
<b>Total Liabilities</b>	<u>\$ 1,625,983</u>	<u>\$ 516,044</u>	<u>\$ 694,320</u>	<u>\$ 1,447,707</u>
<b>OHIO TRUST FUND</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 500,014	\$ 2,205,566	\$ 2,252,652	\$ 452,928
<b>Total Assets</b>	<u>\$ 500,014</u>	<u>\$ 2,205,566</u>	<u>\$ 2,252,652</u>	<u>\$ 452,928</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 500,014	\$ 2,205,566	\$ 2,252,652	\$ 452,928
<b>Total Liabilities</b>	<u>\$ 500,014</u>	<u>\$ 2,205,566</u>	<u>\$ 2,252,652</u>	<u>\$ 452,928</u>
<b>ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 18,447,541	\$ 765,021,040	\$ 759,547,548	\$ 23,921,033
Cash and Cash Equivalents in Segregated Accounts	5,858,233	1,249,387	3,356	7,104,264
Receivables:				
Property and Other Taxes	327,708,818	349,446,574	327,708,818	349,446,574
Special Assessments	18,976,906	22,365,551	18,976,906	22,365,551
Intergovernmental Receivable	13,205,668	14,345,099	13,205,668	14,345,099
<b>Total Assets</b>	<u>\$ 384,197,166</u>	<u>\$ 1,152,427,651</u>	<u>\$ 1,119,442,296</u>	<u>\$ 417,182,521</u>
<b>Liabilities</b>				
Local Government Taxes Payable	\$ 12,866,970	\$ 13,559,177	\$ 12,866,970	\$ 13,559,177
Due to County Funds:				
Property and Other Taxes	-	52,196,236	52,196,236	-
Special Assessments	-	4,055,612	4,055,612	-
Intergovernmental Payable	331,368,555	351,027,243	329,681,161	352,714,637
Undistributed Monies	39,961,641	731,589,383	720,642,317	50,908,707
<b>Total Liabilities</b>	<u>\$ 384,197,166</u>	<u>\$ 1,152,427,651</u>	<u>\$ 1,119,442,296</u>	<u>\$ 417,182,521</u>



# ***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 Five Years*  
*(accrual basis of accounting)*

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

**Source:** Lorain County Financial Statements

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

	2002	2003	2004	2005	2006
<b>Expenses</b>					
Governmental Activities:					
Legislative and Executive	\$ 34,201,123	\$ 33,764,298	\$ 32,734,506	\$ 40,580,422	\$ 34,836,782
Judicial	15,403,674	13,767,058	15,194,491	17,375,247	19,090,889
Public Safety	19,034,878	20,580,981	22,436,361	24,626,431	24,600,215
Public Works	11,799,212	14,299,549	15,442,116	13,997,321	14,665,502
Health	42,595,535	41,679,367	44,817,754	41,789,536	45,274,813
Human Services	72,025,168	69,762,952	73,392,588	83,130,352	86,585,102
Economic Development & Assistance	820,124	1,103,502	585,003	1,125,992	840,819
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
<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>
Business-type Activities:					
Sewer	1,208,169	1,277,984	1,229,826	1,210,218	1,186,848
County Transit	-	-	3,533,112	4,432,938	4,643,475
<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>
<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>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services					
Legislative and Executive	\$ 19,657,423	\$ 20,184,306	\$ 21,391,157	\$ 23,729,716	\$ 22,832,857
Judicial	2,286,319	2,787,279	2,964,106	2,504,337	2,515,277
Public Safety	1,441,664	1,538,896	1,819,885	3,321,073	3,319,117
Public works	1,075,397	838,449	994,055	1,144,414	1,047,803
Health	4,417,046	6,829,609	6,921,340	6,339,358	7,558,645
Human Services	1,428,605	1,477,289	1,544,299	2,746,600	3,752,850
Economic Development & Assistance	15,996	-	-	-	-
Operating Grants and Contributions					
Legislative and Executive	348,112	389,526	367,054	449,461	360,192
Judicial	719,652	161,351	499,283	4,283,211	1,415,841
Public Safety	1,704,914	2,832,696	2,538,963	1,937,061	2,284,867
Public works	6,858,591	6,996,814	7,188,087	7,273,062	7,348,411
Health	28,730,672	21,859,593	26,261,348	24,564,722	23,522,843
Human Services	44,273,787	44,615,576	54,475,356	52,332,956	54,760,462
Economic Development & Assistance	897,224	928,943	432,217	1,548,232	342,975
Intergovernmental	1,941,747	-	-	-	-
Capital Grants and Contributions					
Legislative and Executive	428,893	6,025,830	3,084,634	4,663,300	3,401,796
Public Safety	20,679	10,121	3,122	-	-
Public Works	1,446,517	1,200,107	185,241	291,357	823,251
<i>Total Governmental Activities Program Revenues</i>	<u>117,693,238</u>	<u>118,676,385</u>	<u>130,670,147</u>	<u>137,128,860</u>	<u>135,287,187</u>
Business-type Activities:					
Charges for Services					
Sewer	1,065,375	890,755	938,008	1,064,909	1,238,699
County Transit	-	-	497,849	690,882	781,146
Operating Grants and Contributions					
County Transit	-	-	1,041,165	4,038,387	4,190,206
<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>
<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>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(80,455,792)	(77,495,510)	(76,363,249)	(87,718,438)	(92,451,635)
Business-type Activities	(142,794)	(387,229)	(2,285,916)	151,022	379,728
<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>

*(continued)*

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

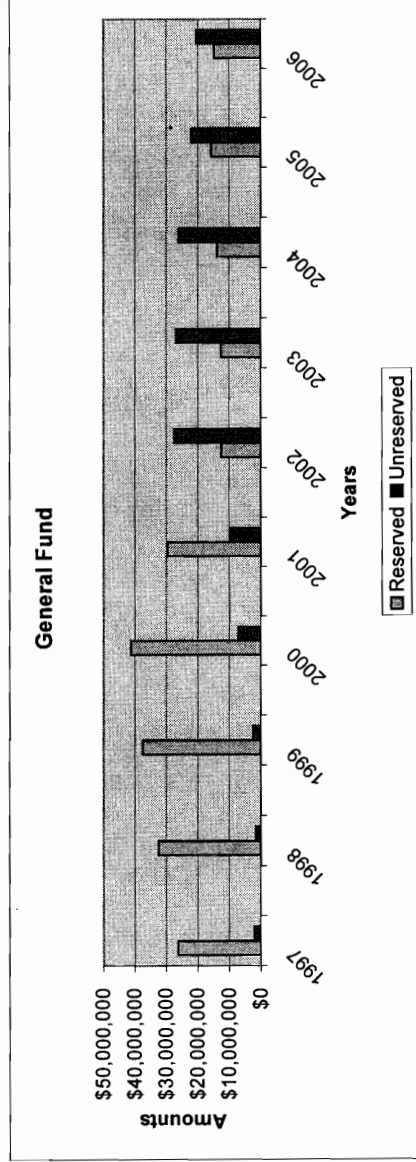
	2002	2003	2004	2005	2006
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental Activities:					
Taxes:					
Property and Other Taxes	\$ 43,662,409	\$ 46,305,545	\$ 48,527,320	\$ 52,589,365	\$ 57,044,702
Sales	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723
Intergovernmental Revenue					
not Restricted to Specific Programs	11,761,947	10,824,152	10,693,280	10,611,950	8,455,970
Investment Income	4,237,027	1,900,526	2,626,903	4,696,239	7,813,776
Other Income	516,920	654,881	860,761	819,486	1,476,390
Transfers	-	-	(1,040,000)	(461,646)	-
Premium on Bonds, Including Interest	597,404	-	-	-	-
<i>Total Governmental Activities</i>	<u>81,282,082</u>	<u>80,296,464</u>	<u>83,572,522</u>	<u>90,296,310</u>	<u>97,816,561</u>
Business-type Activities:					
Other Income	-	-	7,949	18,485	14,957
Transfers/Capital Contribution	-	-	1,040,000	461,646	13,661,950
<i>Total Business-type Activities</i>	<u>-</u>	<u>-</u>	<u>1,047,949</u>	<u>480,131</u>	<u>13,676,907</u>
<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>
<b>Change in Net Assets</b>					
Governmental Activities	826,290	2,800,954	7,209,273	2,577,872	5,364,926
Business-type Activities	(142,794)	(387,229)	(1,237,967)	631,153	14,056,635
<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>

Note: Only five 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)*

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>General Fund</b>										
Reserved	\$ 26,260,340	\$ 32,389,399	\$ 37,393,965	\$ 41,151,766	\$ 29,653,322	\$ 12,498,497	\$ 12,610,712	\$ 13,846,263	\$ 15,638,434	\$ 14,739,451
Unreserved	2,032,300	1,519,006	2,465,015	7,037,517	9,800,267	27,435,281	26,857,666	26,035,198	22,041,962	20,363,189
<b>Total General Fund</b>	<b>28,292,640</b>	<b>33,908,405</b>	<b>39,858,980</b>	<b>48,189,283</b>	<b>39,453,589</b>	<b>39,933,778</b>	<b>39,468,378</b>	<b>39,881,461</b>	<b>37,680,396</b>	<b>35,102,640</b>
<b>All Other Governmental Funds</b>										
Reserved	54,990,622	62,173,241	55,004,799	47,779,205	60,635,821	34,604,381	16,282,449	10,969,977	11,202,763	17,745,081
Unreserved, Undesignated, Reported in:										
Special Revenue Funds	4,380,828	3,761,173	5,098,394	5,305,483	4,640,577	57,989,827	57,437,796	64,795,115	68,033,182	75,809,555
Debt Service Funds	-	-	1,175	3,820,357	10,433,928	1,462,782	-	-	-	(3,705,173)
Capital Projects Funds	2,409,723	805,286	12,080	5,783,278	6,605,929	1,017,891	(201,127)	(5,507,883)	(10,090,586)	(12,934,308)
<b>Total All Other Governmental Funds</b>	<b>61,781,173</b>	<b>66,739,700</b>	<b>60,116,448</b>	<b>62,688,323</b>	<b>82,316,255</b>	<b>95,074,881</b>	<b>73,519,118</b>	<b>70,257,209</b>	<b>69,145,359</b>	<b>76,915,155</b>
<b>Total Governmental Funds</b>	<b>\$ 90,073,813</b>	<b>\$ 100,648,105</b>	<b>\$ 99,975,428</b>	<b>\$ 110,877,606</b>	<b>\$ 121,769,844</b>	<b>\$ 135,008,659</b>	<b>\$ 112,987,496</b>	<b>\$ 110,138,670</b>	<b>\$ 106,825,755</b>	<b>\$ 112,017,795</b>



Source: Lorain County Financial Statements

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Revenues</b>										
Property Taxes	\$ 28,993,488	\$ 26,043,983	\$ 29,962,680	\$ 30,516,832	\$ 32,308,534	\$ 43,018,487	\$ 43,869,907	\$ 47,268,344	\$ 48,851,287	\$ 55,001,214
Sales Tax	15,590,020	16,382,436	17,691,695	18,596,540	19,346,425	20,506,375	20,611,360	21,904,258	22,040,916	23,023,723
Charges for Services	15,185,327	18,541,206	8,822,146	7,581,462	8,036,148	9,181,257	11,042,504	11,224,140	11,405,186	14,398,417
Licenses, Permits and Fees	2,412,577	2,825,793	10,855,227	10,307,088	11,870,031	13,029,571	14,608,782	15,633,634	15,483,650	15,738,978
Fines and Forfeitures	2,274,581	1,349,686	1,643,655	2,896,740	1,790,919	2,160,169	2,398,993	2,534,153	3,712,337	2,978,753
Special Assessments	589,795	452,283	242,747	206,555	243,685	357,734	713,959	99,566	356,428	362,600
Intergovernmental	75,345,142	71,639,326	79,873,393	89,904,738	87,366,770	98,277,786	95,084,856	102,330,963	110,690,257	108,983,335
Interest Income	7,003,017	7,815,292	6,004,281	11,084,658	7,815,249	4,237,027	1,900,526	2,626,903	4,696,239	7,811,432
Donations	15,381	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	505,518	436,878	1,448,027	2,794,205	3,314,703	2,460,205	2,490,445	2,273,133	2,417,606	3,375,995
<b>Total Revenues</b>	<b>147,914,846</b>	<b>145,486,883</b>	<b>156,543,851</b>	<b>173,888,818</b>	<b>172,092,464</b>	<b>193,228,611</b>	<b>192,721,332</b>	<b>205,895,094</b>	<b>219,655,906</b>	<b>231,676,447</b>
<b>Expenditures</b>										
<b>Current:</b>										
<b>General Government:</b>										
Legislative and Executive	18,376,870	19,641,201	19,131,218	22,382,012	23,365,934	26,943,508	28,552,499	29,192,955	36,821,120	33,905,413
Judicial	8,720,829	9,223,612	10,108,125	10,783,418	12,370,435	14,966,170	13,803,657	14,170,957	15,018,197	15,776,186
Public Safety	12,082,621	11,098,810	10,153,261	17,959,664	17,597,024	20,292,521	20,170,333	22,445,566	23,538,741	24,222,338
Public Works	7,067,251	9,481,551	11,089,675	6,953,343	7,503,614	8,256,648	9,512,992	9,964,828	9,372,357	8,986,186
Health	43,791,273	27,708,298	35,267,996	27,952,214	36,968,456	42,196,306	41,382,436	44,930,436	43,530,572	44,663,658
Human Services	30,665,856	51,034,146	52,934,763	62,278,993	65,912,074	71,648,729	69,861,739	73,125,563	83,549,588	88,039,482
Economic Development & Assistance	556,415	626,177	546,629	502,503	944,799	820,124	1,103,502	490,792	1,105,103	901,695
Intergovernmental	3,428,744	1,867,566	2,133,858	5,678,789	8,070,233	5,601,915	555,155	557,397	588,937	545,241
Miscellaneous	-	-	-	-	-	189	60	-	-	-
Debt Service:										
Principal Paid	1,355,787	2,450,132	7,434,426	5,579,652	620,048	6,811,410	4,198,626	1,310,627	1,530,662	1,565,698
Interest Paid	1,342,321	1,125,710	859,496	810,158	1,003,900	2,368,251	1,633,613	1,873,180	1,633,060	1,844,700
Capital Outlay	14,318,265	7,870,964	6,436,363	7,543,559	5,652,063	13,528,478	25,864,576	13,441,950	5,951,038	10,483,980
<b>Total Expenditures</b>	<b>141,706,232</b>	<b>142,128,167</b>	<b>156,095,810</b>	<b>168,424,305</b>	<b>180,008,580</b>	<b>208,393,249</b>	<b>216,639,188</b>	<b>211,504,251</b>	<b>222,639,375</b>	<b>230,934,577</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>6,208,614</b>	<b>3,358,716</b>	<b>448,041</b>	<b>5,464,513</b>	<b>(7,916,116)</b>	<b>(15,164,638)</b>	<b>(23,917,856)</b>	<b>(5,609,157)</b>	<b>(2,983,469)</b>	<b>741,870</b>
<b>Other Financing Sources (Uses)</b>										
Transfers In	10,376,265	15,215,150	6,653,629	2,796,815	16,439,874	1,438,835	7,096,548	4,248,273	5,275,730	8,237,383
Transfers Out	(10,765,590)	(15,472,722)	(7,044,284)	(2,615,986)	(16,940,662)	(1,595,507)	(7,091,667)	(5,386,904)	(5,915,966)	(8,237,383)
Transfers to Component Units	(454,099)	(476,568)	(736,709)	-	-	-	-	-	-	-
Payment of Refunded Bond Escrow Agent	-	-	-	-	-	-	-	-	-	-
Proceeds of Issuance of Debt	-	-	-	-	-	-	-	-	(5,726,245)	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	5,560,000	4,220,000
Accrued Interest on Refunding Bonds	-	-	-	-	-	-	-	-	310,053	114,518
Proceeds on Notes	-	7,739,000	-	-	-	-	-	-	12,642	2,344
Premium on Notes	-	-	-	-	-	-	-	-	-	-
Premium on Bonds, Including Interest	-	-	-	-	-	597,404	-	-	36,668	-
Proceeds of Sale of Bonds	15,629	-	-	5,384,950	4,560,000	25,000,000	2,000,000	3,870,000	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(827,795)</b>	<b>7,004,860</b>	<b>(1,127,364)</b>	<b>5,565,779</b>	<b>4,059,212</b>	<b>25,440,732</b>	<b>2,004,881</b>	<b>2,731,369</b>	<b>(447,118)</b>	<b>4,336,862</b>
<b>Net Change in Fund Balances</b>	<b>\$ 5,380,819</b>	<b>\$ 10,363,576</b>	<b>\$ (679,323)</b>	<b>\$ 11,030,292</b>	<b>\$ (3,856,904)</b>	<b>\$ 10,276,094</b>	<b>\$ (21,912,975)</b>	<b>\$ (2,877,788)</b>	<b>\$ (3,430,587)</b>	<b>\$ 5,078,732</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>2.1%</b>	<b>2.7%</b>	<b>5.5%</b>	<b>4.0%</b>	<b>1.0%</b>	<b>4.7%</b>	<b>3.1%</b>	<b>1.6%</b>	<b>1.5%</b>	<b>1.5%</b>

Source: Lorain County Auditor



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

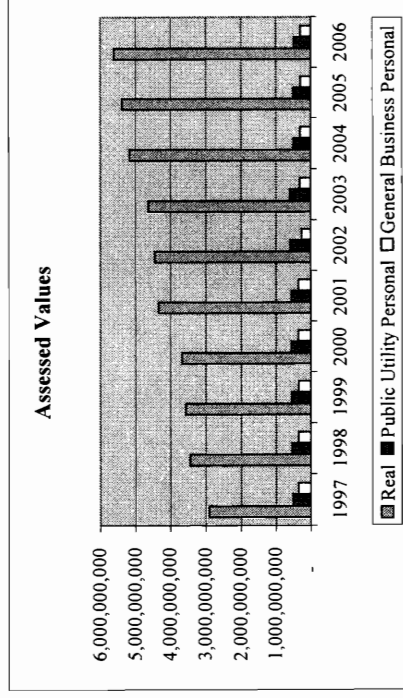
Collection Year	Real Property		Tangible Personal Property		Tangible Personal Property		Total		Weighted Average Tax Rate	
	Assessed Value		Public Utility		General Business		Estimated Actual Value			
	Residential/Agricultural	Commercial/Industrial/PU	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
1997	\$2,314,519,270	\$585,898,550	\$512,223,720	\$2,048,894,880	\$360,460,820	\$2,048,894,880	\$3,773,102,360	\$12,384,697,817	30.47%	75.73
1998	2,783,896,500	654,538,620	536,990,029	2,147,960,116	359,097,660	2,147,960,116	4,334,522,809	14,120,020,575	30.70%	73.64
1999	2,873,244,690	684,857,330	550,710,302	2,202,841,208	350,502,690	2,202,841,208	4,459,315,012	14,571,688,187	30.60%	73.02
2000	2,956,080,870	714,209,670	558,408,070	2,233,632,280	358,221,040	2,233,632,280	4,586,919,650	14,953,808,960	30.67%	74.07
2001	3,539,543,490	795,040,470	564,842,468	2,259,369,872	355,073,190	2,259,369,872	5,254,499,618	16,903,265,344	31.09%	74.54
2002	3,633,610,830	813,980,260	592,165,760	2,467,357,333	270,952,300	2,368,663,040	5,310,709,150	17,543,423,487	30.27%	76.80
2003	3,768,925,300	846,432,930	596,275,920	2,484,483,000	311,488,890	2,385,103,680	5,523,123,040	18,056,324,480	30.59%	75.29
2004	4,236,988,230	922,311,190	493,410,240	2,055,876,000	306,638,130	1,973,640,960	5,959,347,790	18,770,372,446	31.75%	75.73
2005	4,405,460,750	973,002,300	497,439,716	2,072,665,483	291,960,240	1,989,758,864	6,167,863,006	19,429,461,633	31.74%	76.02
2006	4,583,818,100	1,018,010,190	490,989,302	2,045,788,763	293,086,460	1,963,957,208	6,385,904,052	20,014,969,657	31.91%	77.29

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 18.75 percent.

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

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

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



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

<u>COUNTY UNITS</u>	<u>1996/1997</u>	<u>1997/1998</u>	<u>1998/1999</u>	<u>1999/2000</u>	<u>2000/2001</u>	<u>2001/2002</u>	<u>2002/2003</u>	<u>2003/2004</u>	<u>2004/2005</u>	<u>2005/2006</u>
<b>GENERAL FUND</b>	\$ 1.45	\$ 1.30	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.30
<b>SPECIAL REVENUE</b>										
Golden Acres	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Retardation	3.19	1.69	1.69	1.69	1.69	3.49	3.49	3.49	3.49	3.49
TB Clinic	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<b>DEBT SERVICE FUND</b>	0.15	0.30	0.45	0.45	0.45	0.45	0.00	0.00	0.00	0.30
<b>AGENCY FUNDS</b>										
Metropolitan Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lorain Community College	2.40	2.40	2.40	2.40	2.40	2.70	2.70	2.70	3.00	3.00
<b>TOWNSHIPS</b>										
Amherst	3.90	3.90	3.90	3.90	3.90	5.90	5.90	5.90	5.90	5.90
Brighton	11.45	11.45	11.45	11.45	11.45	11.45	11.45	12.95	12.95	12.70
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	7.58	7.58	7.58	7.58	10.58	10.58	10.58	12.23	11.80	11.80
Carlisle	4.53	4.53	4.53	4.53	4.53	6.28	6.28	6.28	6.28	6.28
Columbia	7.80	6.30	6.30	6.30	7.74	7.74	7.74	7.74	7.74	7.74
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78
Grafton	6.76	6.76	6.76	6.76	6.76	6.76	6.76	7.76	7.76	7.76
Henrietta	4.76	5.76	5.76	5.76	7.76	7.76	7.76	7.76	7.76	7.76
Huntington	10.55	10.55	10.55	10.55	10.55	10.55	10.55	12.05	12.05	11.80
Lagrange	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Penfield	9.53	9.53	9.53	9.53	9.53	9.53	9.53	11.03	11.03	10.78
Pittsfield	7.78	7.78	7.78	7.78	10.78	10.78	10.78	10.78	10.78	10.10
Rochester	8.10	8.10	8.10	8.10	8.10	8.10	8.10	9.60	9.60	9.60
New Russia	2.40	2.40	2.40	2.40	5.40	5.40	5.40	5.40	5.40	4.97
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63
Wellington	10.98	10.63	10.63	10.23	9.93	9.23	9.13	10.63	10.63	10.38
<b>SCHOOL DISTRICTS</b>										
Amherst EYSD	57.98	57.98	57.98	57.98	62.42	62.41	60.88	62.05	61.98	61.98
Avon LSD	52.23	50.60	50.27	49.24	48.58	47.46	48.09	46.85	49.61	49.50
Avon Lake CSD	53.81	53.81	53.66	58.34	57.74	62.94	62.49	62.16	62.06	62.06
Columbia LSD	55.05	53.80	53.29	53.29	58.20	58.05	52.26	56.66	55.98	54.83
Elyria CSD	53.58	52.81	52.71	57.66	57.11	57.09	56.81	56.73	56.48	60.23
Firelands LSD	56.35	53.10	53.10	52.70	51.30	51.25	51.09	47.62	47.49	47.49
Keystone LSD	54.90	53.90	52.60	52.60	52.60	52.60	44.60	50.21	50.21	50.21
Lorain CSD	57.98	57.98	57.98	57.98	57.98	62.45	62.45	62.45	62.10	62.10
Midview LSD	52.39	51.14	50.94	50.94	50.14	49.84	49.69	47.12	46.87	46.87

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

<u>COUNTY UNITS</u>	<u>1996/1997</u>	<u>1997/1998</u>	<u>1998/1999</u>	<u>1999/2000</u>	<u>2000/2001</u>	<u>2001/2002</u>	<u>2002/2003</u>	<u>2003/2004</u>	<u>2004/2005</u>	<u>2005/2006</u>
North Ridgeville CSD	53.19	50.19	49.44	48.95	47.25	46.47	45.90	44.79	44.04	43.92
Oberlin CSD	63.97	66.97	65.97	65.97	65.47	64.97	63.97	65.97	65.97	67.97
Sheffield-Cleanview LSD	45.27	44.46	44.31	47.25	48.56	48.53	47.85	47.10	47.34	46.34
Sheffield Lake CSD	57.20	55.31	54.81	54.81	53.06	52.76	52.55	51.87	51.33	57.16
Wellington EVSD	33.10	32.10	28.00	28.00	28.00	28.00	28.00	28.00	28.00	31.94
<b>OUT OF COUNTY SCHOOL</b>										
<b>DISTRICTS</b>										
Black River LSD	53.25	60.83	60.83	60.83	60.83	56.83	56.83	56.83	56.83	55.83
Mapleton LSD	45.10	45.10	45.10	45.10	51.40	49.80	48.90	48.90	48.90	48.80
New London LSD	32.70	32.10	36.19	36.19	35.60	35.60	35.60	35.10	35.10	35.10
Olmsted Falls CSD	80.10	79.90	79.90	91.70	90.30	90.00	90.00	90.00	89.80	89.70
Strongsville CSD	69.90	68.60	68.40	68.20	68.90	68.80	73.90	74.90	74.90	74.90
Vermilion LSD	60.35	59.55	59.55	67.54	66.85	66.85	65.10	64.45	64.45	64.45
<b>JOINT VOCATIONAL SCHOOLS</b>										
Ashland JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E.	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVS	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVS	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris JVS	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
<b>CITIES</b>										
Amherst	5.77	5.77	5.30	5.20	5.13	5.10	4.80	4.75	4.75	4.75
Avon	9.52	9.17	9.50	9.36	9.45	9.40	9.35	9.48	9.47	9.47
Avon Lake	7.24	7.24	7.24	7.24	7.24	7.24	7.24	6.95	6.95	6.95
Elyria	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	5.20	5.20
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	11.75	11.45	11.25	12.71	12.56	12.41	12.41	12.36	12.36	12.36
Oberlin	14.32	11.23	11.23	11.10	14.13	14.15	14.33	14.25	14.11	13.38
Sheffield Lake	20.51	19.99	19.99	19.99	19.99	19.99	19.99	19.99	19.99	19.99
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
<b>VILLAGES</b>										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	17.20	17.20	17.20	17.20	20.20	20.20	20.20	21.85	21.85	21.42
Lagrange	11.88	11.78	11.78	11.78	11.78	11.77	11.68	11.68	11.68	11.68
Rochester	10.90	10.90	10.90	10.90	10.90	10.90	10.90	12.40	12.90	12.90
Sheffield	4.64	4.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
South Amherst	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26
Wellington	12.60	12.25	12.25	11.85	11.55	10.85	10.75	12.25	12.25	12.00
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 Six Years Ago*

Name of Taxpayer	December 31, 2006	
	Assessed Value	Percent of Real Property Assessed Value
Ford Motor Company	\$ 23,131,570	0.41%
First Interstate Avon LTD	16,524,270	0.29%
Centro Midway LLC	15,246,880	0.27%
AERC Avon LLC	6,919,500	0.12%
New Plan of Midway Inc	6,870,810	0.12%
Henkel Consumer	6,786,510	0.12%
First Interstate Elyria	6,229,160	0.11%
Green Circle	6,146,430	0.11%
Republic Engineered	6,125,440	0.11%
Timber Lake Apartments	5,530,000	0.10%
<b>Totals</b>	<b>\$ 99,510,570</b>	<b>1.76%</b>
<b>Total Assessed Valuation</b>	<b>\$5,601,828,290</b>	

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

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

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

Name of Taxpayer	December 31, 2006	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Republic Engineered Products Inc	\$ 25,193,670	8.60%
Ford Motor Company	23,237,970	7.93%
United States Steel Corporation	16,608,510	5.67%
Noveon Inc	14,074,760	4.80%
Polyone Corporation	12,131,190	4.14%
Ridge Tool Company	8,448,350	2.88%
Englehard Corporation	5,859,340	2.00%
Parker Hannifan	4,522,210	1.54%
Diamond Products	3,937,930	1.34%
Maverick C & P Inc	3,625,260	1.24%
<b>Total</b>	<b>\$ 117,639,190</b>	<b>40.14%</b>
<b>Total Assessed Valuation</b>	<b>\$ 293,086,460</b>	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Republic Technologies	\$ 72,707,410	20.48%
Ford Motor Company	49,137,230	13.84%
BF Goodrich Company	18,760,010	5.28%
Marconi Communications	12,816,600	3.61%
Lorain Tubular Company	12,301,180	3.46%
Nordson Corporation	11,664,240	3.29%
York International	11,377,230	3.20%
Ridge Tool Company	11,155,640	3.14%
Englehard Corporation	8,880,890	2.50%
Nissan North America Inc.	6,738,200	1.90%
<b>Total</b>	<b>\$ 215,538,630</b>	<b>60.70%</b>
<b>Total Assessed Valuation</b>	<b>\$ 355,073,190</b>	

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

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

Name of Taxpayer	December 31, 2006	
	Assessed Value	Percent of Public Utility Assessed Value
Orion Power Midwest LP	\$ 82,899,650	16.88%
Ohio Edison Co.	57,151,710	11.64%
Firstenergy Generation	38,946,680	7.93%
American Transmission	23,940,290	4.88%
Cleveland Electric	19,324,010	3.94%
Columbia Gas of Ohio Inc	14,209,330	2.89%
Alltel Ohio	13,727,200	2.80%
Columbia Gas Transmission	12,728,690	2.59%
Centurytel of Ohio Inc	12,515,250	2.55%
<b>Total</b>	<b>\$ 275,442,810</b>	<b>56.10%</b>
<b>Total Assessed Valuation</b>	<b>\$ 490,989,302</b>	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 105,822,760	18.73%
Duquesne Light Co.	90,666,310	16.05%
Columbia Gas of Ohio	38,655,910	6.84%
Cleveland Electric	34,813,770	6.16%
Centurytel of Ohio	24,929,480	4.41%
Alltel Ohio	18,592,140	3.29%
<b>Total</b>	<b>\$ 313,480,370</b>	<b>55.48%</b>
<b>Total Assessed Valuation</b>	<b>\$ 564,842,468</b>	

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

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

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
			Current Tax Levy	Delinquent Tax Collections			
1997	\$ 27,047,030	\$ 26,372,756	97.31%	\$ 651,956	\$ 27,024,712	99.92%	
1998	22,914,599	22,299,239	97.31%	565,321	22,864,560	99.78%	
1999	25,626,921	24,773,661	96.67%	873,114	25,646,775	100.08%	
2000	26,198,873	25,880,369	98.78%	716,083	26,596,452	101.52%	
2001	28,481,243	27,498,162	96.55%	767,037	28,265,199	99.24%	
2002	37,092,280	35,760,033	96.41%	1,064,916	36,824,949	99.28%	
2003	38,514,110	37,308,869	96.87%	1,242,829	38,551,698	100.10%	
2004	41,855,824	40,558,657	96.90%	1,252,126	41,810,783	99.89%	
2005	43,010,683	41,575,540	96.66%	1,343,365	42,918,905	99.79%	
2006	48,597,199	46,512,205	95.71%	1,467,999	47,980,204	98.73%	

**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	OWDA Loans Payable	Total Primary Government	Total	Percentage of Personal Income (2)	Debt Per Capita		
1997	\$ 9,256,479	\$ 1,054,149	\$ 8,345,000	\$ 2,010,213	\$ 20,665,841	N/A	N/A	\$ 73.43		
1998	8,082,937	935,478	6,665,000	1,926,294	17,609,709	N/A	N/A	62.57		
1999	7,350,000	811,060	5,560,000	1,838,224	15,559,284	\$ 7,231,275	2.15%	55.28		
2000	6,950,000	1,283,550	4,802,000	1,745,803	14,781,353	7,646,416	1.93%	51.93		
2001	6,540,000	5,737,218	2,228,000	1,648,808	16,154,026	7,740,095	2.09%	56.75		
2002	27,235,000	5,458,808	2,000,000	1,547,015	36,240,823	7,804,052	4.64%	127.31		
2003	25,320,000	5,175,182	2,000,000	1,440,188	33,935,370	8,138,062	4.17%	119.21		
2004	28,165,000	4,889,555	-	1,328,076	34,382,631	8,526,278	4.03%	120.78		
2005	26,890,000	4,603,893	4,690,000	1,210,417	37,394,310	8,526,278 (1)	4.39%	131.36		
2006	29,840,000	4,308,195	7,480,000	1,086,936	42,715,131	8,526,278 (1)	5.01%	150.05		

Source: Office of the Auditor, Lorain County, Ohio

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



**Lorain County, Ohio**  
*Ratios of General Bonded Debt Outstanding*

*Last Ten Years*

Year	General Bonded Debt				Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita	
	Population	Assessed Value	General Obligation Bonds	Debt Services Monies Available			
1997	281,447	\$ 3,773,102,360	\$ 9,256,479	\$ 4,079,708	\$ 5,176,771	0.14%	\$ 18.39
1998	281,447	4,334,522,809	8,082,937	4,742,928	3,340,009	0.08%	11.87
1999	281,447	4,459,315,012	7,350,000	1,642,032	5,707,968	0.13%	20.28
2000	284,664	4,586,919,650	6,950,000	3,820,357	3,129,643	0.07%	10.99
2001	284,664	5,254,499,618	6,540,000	6,540,000	-	0.00%	-
2002	284,664	5,310,709,150	27,235,000	5,473,290	21,761,710	0.41%	76.45
2003	284,664	5,523,123,040	25,320,000	2,737,141	22,582,859	0.41%	79.33
2004	284,664	5,959,347,790	28,165,000	2,388,147	25,776,853	0.43%	90.55
2005	284,664	6,167,863,006	26,890,000	231,421	26,658,579	0.43%	93.65
2006	284,664	6,385,904,052	29,840,000	115,184	29,724,816	0.47%	104.42

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

(1) Based on Actual 19990 and 2000 Census

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

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

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Assessed Valuation	\$ 3,773,102,360	\$ 4,334,522,809	\$ 4,459,315,012	\$ 4,586,919,650	\$ 5,254,499,618	\$ 5,310,709,150	\$ 5,523,123,040	\$ 5,959,347,790	\$ 6,167,863,006	\$ 6,385,904,052
Debt Limit - Assessed Value (1)	\$ 92,827,559	\$ 106,863,070	\$ 109,982,875	\$ 113,172,991	\$ 129,862,490	\$ 131,267,729	\$ 136,578,076	\$ 147,483,694	\$ 152,696,575	\$ 158,147,601
Amount of Debt Applicable to Debt Limit	9,256,479	8,082,937	7,350,000	6,950,000	6,540,000	27,235,000	25,320,000	28,165,000	26,890,000	29,840,000
General Obligation Bonds	-	-	(1,642,032)	(3,820,357)	(6,540,000)	(5,473,290)	(2,737,141)	(2,388,147)	(231,421)	(115,184)
Less Amount Available in Debt Service	-	-	-	-	-	-	-	-	-	-
Amount of Debt Subject to Limit	9,256,479	8,082,937	5,707,968	3,129,643	-	21,761,710	22,582,859	25,776,853	26,658,579	29,724,816
Legal Debt Margin	\$ 83,571,080	\$ 98,780,133	\$ 104,274,907	\$ 110,043,348	\$ 129,862,490	\$ 109,506,019	\$ 113,995,217	\$ 121,706,841	\$ 126,037,996	\$ 128,422,785
Legal Debt Margin as a Percentage of the Debt Limit	90.03%	92.44%	94.81%	97.23%	100.00%	83.42%	83.47%	82.52%	82.54%	81.20%
Unvoted Debt Limit - 1.0% of Assessed Value (2)	\$ 37,731,024	\$ 43,345,228	\$ 44,593,150	\$ 45,869,197	\$ 52,544,996	\$ 53,107,092	\$ 55,231,230	\$ 59,593,478	\$ 61,678,630	\$ 63,859,041
Amount of Debt Subject to Limit	(9,256,479)	(8,082,937)	(5,707,968)	(3,129,643)	-	(21,761,710)	(22,582,859)	(25,776,853)	(26,658,579)	(29,724,816)
Unvoted Legal Debt Margin	\$ 28,474,545	\$ 35,262,291	\$ 38,885,182	\$ 42,739,554	\$ 52,544,996	\$ 31,345,382	\$ 32,648,371	\$ 33,816,625	\$ 35,020,051	\$ 34,134,225
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	75.47%	81.35%	87.20%	93.18%	100.00%	59.02%	59.11%	56.75%	56.78%	53.45%

Source: Office of the Auditor, Sample 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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Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income (per thousand)	Unemployment Rate (3)
1997	281,231	N/A	N/A	5.60%
1998	281,231	N/A	N/A	5.00%
1999	281,231	\$ 7,231,275	\$ 25.71	4.80%
2000	284,664	7,646,416	26.86	5.00%
2001	284,664	7,740,095	27.19	5.40%
2002	284,664	7,804,052	27.41	6.80%
2003	284,664	8,138,062	28.59	7.30%
2004	284,664	8,526,278	29.95	6.70%
2005	284,664	8,526,278	29.95	5.80%
2006	284,664	8,526,278	29.95	5.50%

**Sources:** (1) Based on Actual 1990 and 2000 Census  
(2) Lorain County Community Development  
(3) Ohio Department of Job & Family Srevices

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

Employer	Nature of Business	2006		Percentage of Total Employment	1997	
		Number of Employees	Rank		Number of Employees	Rank
Lorain County	Government	2,360	* 1	10%	1,987	6
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,922	2	8%	3,500	1
Lorain Community/St. Joseph's	Health Care	1,665	3	7%	2,300	3
Elyria Memorial Hospital	Health Care	1,602	4	7%		
Invacare Corporation	Surgical Supplies	1,405	5	6%	1,450	7
Lorain City School District	Education	1,180	6	5%	1,200	8
Republic Engineered Products	Steel Manufacturing	1,100	7	5%		
State of Ohio	Government	1,052	8	4%		
Oberlin College	Education	980	9	4%		
Elyria Schools	Education	850	10	4%		
USS/KOBE	Steel Manufacturing				2,800	2
Ford Motor Company - Lorain	Automobile Mfg				2,000	4
Nordson Corporation	Adhesive Mfg				2,000	5
Lorain Products	Telecommunications				1,200	9
York International	Heating & Air Conditioning Mfg				1,200	10
<b>Total</b>		<u>14,116</u>		<u>59%</u>	<u>19,637</u>	
<b>Total Employment within the County</b>		<u>23,938</u>	(1)			

**Sources:**

Crains Business Magazine  
\* Lorain County Auditor  
(1) Top 36 employer figure

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners	57	61	66	70	74	74	69	77	75	79
Commissioner's - Records Center	2	3	3	3	3	3	3	4	3	3
Commissioner's - Community Development	6	4	8	8	13	13	13	12	15	14
Auditor	37	32	35	39	40	40	38	38	37	40
Auditor - Real Estate Assessment	11	18	23	21	23	23	25	23	23	23
Treasurer	11	9	9	11	9	9	9	9	10	10
Treasurer - DRETAC	2	4	4	2	3	5	6	3	4	4
Treasurer - Board of Revision	3	3	2	3	3	3	3	3	3	3
Prosecuting Attorney	61	60	59	60	65	69	71	71	76	81
Prosecutor - DRETAC	5	5	5	5	4	5	6	6	8	9
Board of Elections	26	25	25	25	26	25	26	28	27	30
Recorder	19	18	21	21	20	20	22	22	21	20
<b>Judicial</b>										
Common Pleas Court	35	36	43	42	42	42	43	43	43	46
Common Pleas - Law Library	1	1	1	1	1	1	1	3	3	3
Common Pleas - Linkages	1	1	1	1	-	-	-	-	-	-
Common Pleas - Day Reporting	1	-	-	-	-	-	-	-	-	-
Community Based Correctional Facility	32	36	40	40	35	37	35	31	36	37
Probate Court	14	15	15	13	14	15	16	15	15	15
Probate Court - Indigent Guardianship	-	-	-	-	-	-	-	-	1	1
Municipal Court	21	27	26	25	24	25	21	23	23	22
Clerk of Courts	29	33	34	35	36	38	39	41	42	38
Clerk of Courts - Certificate of Title	25	22	24	30	29	27	30	31	27	27
Domestic Relations	127	148	154	151	162	161	158	156	161	163
Domestic Relations - Violent Offender	-	-	-	1	1	1	1	1	1	1
Domestic Relations - Drug Court	-	-	-	1	2	2	2	2	2	2
Domestic Relations - Adolescent Intervention	2	2	2	1	-	-	-	-	-	-
Domestic Relations - Juvenile School Liason	-	-	-	-	-	-	1	1	1	-
<b>Public Safety</b>										
Sheriff	83	144	84	89	95	93	95	91	89	89
Sheriff - Jail Facility	85	61	126	127	142	145	145	156	158	158
Sheriff - Drug Education	2	-	1	-	-	-	-	-	-	-
Sheriff - C.O.P.S. Ahead	3	2	-	-	-	-	-	-	-	-
Sheriff - More COPS Ahead	1	1	-	-	-	-	-	-	-	-
Sheriff Rotary	3	2	4	2	1	1	3	3	3	3
Sheriff - MEG	11	12	10	9	9	10	9	7	13	10
Sheriff - Crime Lab	-	-	-	-	-	-	1	1	1	3
Commissioner's - Hazardous Materials	2	3	3	3	3	3	3	3	3	3
Commissioner's - Community Disaster Services	3	4	4	4	4	4	4	4	4	4
Commissioner's - 911 Services	15	15	15	18	14	14	13	14	15	15
T - Federal	1	1	3	3	2	2	2	2	1	1
Coroner	7	7	8	8	8	8	8	8	8	8
Common Pleas - Intensive Supervision	9	10	11	11	11	12	9	8	8	8

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Common Pleas - County Probation Services</b>	-	-	-	-	-	-	4	4	4	5
Common Pleas - Court Mediation	-	-	2	2	2	2	2	2	2	2
Common Pleas - Substance Abuse	2	2	2	2	2	2	-	-	-	-
Prosecutor's Victim Witness	4	4	4	4	4	4	5	4	5	4
<b>Public Works</b>										
Engineer Tax Map	6	6	6	7	7	8	7	7	7	6
Engineer - Motor Vehicle Gas Tax	80	76	78	78	73	73	81	84	76	79
Commissioner's - Bascule Bridge	8	8	9	9	9	9	9	9	9	9
<b>Health</b>										
MRDD	439	358	353	364	361	360	372	401	415	426
MRDD - Supportive Living	-	77	76	76	73	75	76	77	77	77
Commissioner's - Dog & Kennel	3	4	2	4	5	4	3	4	5	5
Commissioner's - Solid Waste	3	3	3	3	4	4	5	5	7	7
Commissioner's - Golden Acres	45	44	46	44	48	49	45	-	-	-
Commissioner's - Golden Acres - Medicaid	44	43	47	44	47	46	49	88	72	75
Commissioner's - Medicaid Outreach	-	4	-	3	3	3	-	-	-	-
Auditor - Dog & Kennel	1	3	3	2	3	2	2	3	2	-
Alcohol, Drug Abuse and Mental Health	4	5	5	5	6	5	5	5	5	5
TB Clinic	8	8	7	8	8	8	8	8	8	8
Community Mental Health	10	9	10	10	11	12	11	11	12	11
<b>Human Services</b>										
Commissioner's - Workforce Development Agency	-	-	-	-	4	4	5	7	7	6
Commissioner's - Jobs and Family Services	228	235	245	245	225	222	218	226	220	228
Children's Services	99	110	115	129	142	128	133	140	146	158
Child Support Enforcement Agency	70	80	74	72	67	64	67	74	76	81
Domestic Relations - Youth Services	16	17	16	21	18	15	15	10	11	4
Domestic Relations - Reclaim Ohio	30	30	32	32	33	35	32	35	36	40
Domestic Relations - IV E Grant	-	-	-	-	-	-	-	-	-	14
Veteran Services	12	12	12	12	12	11	12	11	11	12
MRDD - Medicaid	-	-	-	-	-	15	16	28	31	31
<b>Personal Services</b>										
Sanitary Sewer	10	10	10	8	8	8	9	9	9	10
Transit Authority	-	-	-	-	-	-	-	5	5	5
Other/Agency	112	93	73	71	79	82	84	77	78	79
<b>Total</b>	<b>1,987</b>	<b>2,066</b>	<b>2,099</b>	<b>2,138</b>	<b>2,172</b>	<b>2,180</b>	<b>2,205</b>	<b>2,274</b>	<b>2,296</b>	<b>2,360</b>

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

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

	2002	2003	2004	2005	2006
General Government					
Legislative and Executive					
Commissioners					
Number of meetings	N/A	N/A	N/A	N/A	48 (1)
Auditor					
Number of non-exempt conveyances	7,512	8,489	8,991	8,860	7,988
Number of exempt conveyances	5,297	7,245	6,147	5,767	4,934
Number of real estate transfers	18,686	20,092	20,509	21,180	17,965
Number of parcels	152,935	155,032	158,154	159,979	164,067
Number of personal property returns	12,079	12,388	4,823	4,756	4,362
Number of checks issued	62,912	63,289	64,388	65,465	66,297
Treasurer					
Number of parcels collected	143,503	146,732	148,813	151,468	152,623
Return on portfolio	3.02%	1.84%	1.87%	2.64%	4.17%
Prosecuting Attorney					
Number of cases - criminal	3,579	3,634	3,553	3,941	4,259
Number of cases - active civil lawsuits	26	37	31	37	49
Number of civil and miscellaneous legal opinions	751	802	690	703	808
Board of Elections					
Number of registered voters	166,092	172,771	172,771	185,550	190,767
Number of voters last general election	81,245	75,255	75,255	84,141	104,008
Percentage of register voters that voted	48.92%	43.56%	43.56%	45.35%	54.52%
Recorder					
Number of deeds recorded	13,612	14,658	14,973	14,942	13,742
Number of mortgages recorded	28,943	34,796	26,102	24,743	21,474
Number of military discharges recorded	77	63	100	55	105
Buildings and Grounds					
Number of buildings	N/A	N/A	N/A	N/A	70
Square footage of buildings	N/A	N/A	N/A	N/A	875,919
Central Purchasing					
Number of purchase orders issued	N/A	N/A	N/A	N/A	4,400 (1)
Judicial					
Common Pleas Court					
Number of civil, criminal cases filed	6,275	6,193	5,797	6,959	7,562
Probate Court					
Number of civil cases filed	41	56	82	70	60
Juvenile Court					
Number of Juveniles Charged	2,056	2,208	2,029	2,047	2,155
Number of cases reviewed	3,705	3,546	3,499	3,544	3,505
Bindovers	36	31	18	12	45
Number of adjudged delinquent cases filed	N/A	N/A	2,148	1,267	2,099

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

	2002	2003	2004	2005	2006
<b>Clerk of Courts</b>					
Number of civil cases filed	2,489	2,364	2,465	2,779	2,833
Number of criminal cases filed	3,446	3,468	3,443	3,985	4,336
Number of tax cases filed	99	111	140	167	258
Number of appeals cases filed	229	210	230	231	205
Number of criminal domestic filed	1,558	1,411	1,453	1,376	1,394
Number of liens filed	3,379	3,993	3,624	4,049	5,017
<b>Domestic Relations</b>					
Number of cases filed	N/A	2,470	2,538	2,293	1,922
Number of disposition of cases	2,538	2,876	2,838	2,710	2,949
Number of traffic dispositions	2,261	2,383	2,186	1,961	2,005
<b>Law Library</b>					
Number of volumes in collection	21,033	21,075	21,122	21,187	21,273
<b>Public Safety</b>					
<b>Sheriff</b>					
Average daily jail census	392	394	403	448	485
Prisoners booked	7,839	7,885	8,218	8,621	8,374
Prisoners released	7,782	7,918	8,151	8,560	8,303
Cost of Prisoner Meals	\$428,731	\$446,189	\$447,476	\$448,837	\$508,064
Number of traffic citations issued	279	164	213	191	161
Number of calls for service	41,669	48,596	52,722	49,520	52,104
<b>Disaster Services</b>					
Number of emergency responses					
<b>Coroner</b>					
Number of cases investigated	204	184	201	212	217
Number of autopsies performed	51	53	52	46	51
<b>Public Works</b>					
<b>Engineer</b>					
Miles of roads resurfaced	3.41	3.78	20.63	5.43	5.00
Number of bridges replaced/improved	8	5	21	7	14
Number of culverts built/replaced/improved	2	7	9	12	10
<b>Building Department</b>					
Number of permits issued - Additions	N/A	3	19	43	53
Number of permits issued - New Dwelling	N/A	4	66	57	81
Number of inspections performed	N/A	N/A	1,015	2,049	1,404
Contractors Registered	N/A	21	43	98	302
<b>Sewer District</b>					
Average daily sewage treated - gallons	407,583	435,903	427,586	433,183	481,383
Number of tap-ins	41	17	7	8	9
Number of customers	2,602	2,618	2,627	2,635	2,644



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

	2002	2003	2004	2005	2006
<b>Health</b>					
<b>MRDD</b>					
Number of students enrolled					
Early intervention program	539	557	522	624	632
Preschool	87	82	79	74	81
School age	135	139	122	133	136
Number employed at workshop	494	503	550	567	565
<b>Mental Health</b>					
Total client count - intensive	3,298	3,490	3,726	4,186	4,193
Total client count - non-intensive	3,376	3,729	4,237	4,335	4,435
Total client count - early intervention	N/A	237	897	757	1,425
<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
Total client count - Child Care Children Served	2,216	2,411	1,920	1,836	2,215
Total client count - Ohio Works First Recipients	4,427	4,702	5,038	5,088	5,187
Total client count - Disability Assistance Recipients	271	323	271	303	285
Total client count - Medicaid Eligible Recipients	29,425	33,606	33,321	39,429	39,915
<b>Children's Services</b>					
Average client count - foster care	386	310	267	256	265
Average client count - adoption	59	47	36	27	16
Children Serviced	1,636	1,614	1,695	1,795	1,767
Intake Workload	2,738	2,692	3,007	2,759	2,952
<b>Veteran Services</b>					
Number of clients served	N/A	N/A	N/A	N/A	7,518
Amount of benefits paid to county residents	N/A	N/A	N/A	N/A	\$309,691

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

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

	2002	2003	2004	2005	2006
General Government					
Legislative and Executive					
Commissioners					
Administrative office space (sq. ft.)	7,918	7,918	8,587	8,587	18,949
Auditor					
Administrative office space	8,499	8,499	8,499	8,499	8,499
Treasurer					
Administrative office space	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895
Prosecuting Attorney					
Administrative office space	10,582	10,582	33,574	33,574	33,574
Board of Elections					
Administrative office space	7,579	7,579	14,870	14,870	14,870
Recorder					
Administrative office space	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
Data Processing					
Administrative office space	2,740	2,740	2,740	2,740	2,740
Central Purchasing					
Administrative office space	669	669	1,940	1,940	1,940
Judicial					
Common Pleas Court					
Administrative and Courtroom Space	N/A	N/A	71,376	71,376	71,376
Number of court rooms	8	8	10	10	10
Probate Court					
Number of court rooms	1	1	1	1	1
Clerk of Courts					
Administrative office space	N/A	N/A	17,513	17,513	17,513
Certificate of Title	3,466	3,466	3,466	3,466	3,466
Domestic Relations					
Administrative office space	12,142	12,142	60,007	60,007	60,007
Law Library					
Administrative office space	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
Public Safety					
Sheriff					
Jail capacity	422	422	422	422	422
Number of patrol vehicles	30	30	31	36	41
Probation					
Administrative office space	N/A	N/A	355	355	355
Disaster Services					
Number of emergency response vehicles	4	4	4	4	5
Coroner					
Number of emergency response vehicles	0	0	0	0	0
Public Works					
Engineer					
Centerline miles of roads	263.90	263.90	263.90	263.90	263.90
Number of bridges	22.00	22.00	22.00	22.00	22.00
Number of major culverts	43.00	43.00	43.00	43.00	43.00
Number of minor culverts	1,214.00	1,214.00	1,214.00	1,214.00	1,214.00

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

	2002	2003	2004	2005	2006
Number of vehicles	91	91	91	91	91
<b>Tax Map</b>					
Administrative office space	3,026	3,026	3,026	3,026	3,026
<b>Sewer District</b>					
Number of treatment facilities	6	6	6	6	6
Number of pumping stations	1	1	1	1	1
Miles of sewer lines	41.38	41.38	41.38	41.38	41.38
Miles of water lines	42	42	42	42	42
<b>Health</b>					
<b>MRDD</b>					
Number and type of facilities	7	7	7	7	7
Number of busses	15	15	15	16	23
Group Home Facilities	6	6	6	6	6
<b>Mental Health</b>					
Number of facilities	1	1	1	1	1
<b>Human Services</b>					
<b>Jobs and Family Services/Child Support</b>					
Administrative office space	93,235	93,235	93,235	93,235	93,235
Number of vehicles					
<b>Children's Services</b>					
Administrative office space	10,387	10,387	17,697	17,697	17,697
Number of vehicles	19	19	19	19	19
<b>Veteran Services</b>					
Administrative office space	850	850	850	850	850
Number of vehicles	1	1	1	1	1

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

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