

Lorain County



Comprehensive Annual Financial Report

For The Year Ended December 31, 2008

Mark R. Stewart, Auditor



Introductory Section

Introductory Section



**Lorain County Auditor
Mark R. Stewart**

Comprehensive Annual Financial Report

For the Year Ended December 31, 2008



Lorain County Ohio

Mark R. Stewart
Lorain County Auditor

Prepared by:

J. Craig Snodgrass, CPA, CGFM
Chief Deputy Auditor

Lillian C. Brand
Comptroller

(This Page Intentionally Left Blank)

LORAIN COUNTY, OHIO
December 31, 2008

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

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Title page	i
Table of Contents	ii
Transmittal Letter	v
Lorain County Elected Officials	xi
Organizational Chart:	
Lorain County Government	xii
Lorain County Auditor's Office	xiii
Lorain County Geographical Information Systems Maps	xiv
GFOA Certificate of Achievement	xviii
 FINANCIAL SECTION	
Auditor's Report	1
Management's Discussion And Analysis	3
Basic Financial Statements:	
Statement of Net Assets	13
Statement of Activities	14
Balance Sheet-Governmental Funds	16
Reconciliation of Total Governmental Funds Balances to Net Assets of Governmental Activities	19
Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds	20
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	22
Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual-(Non-GAAP Basis) -Individual Major Governmental Funds	23
Statement of Fund Net Assets-Proprietary Funds	28
Statement of Revenues, Expenses and Changes in Fund Net Assets-Proprietary Funds	29
Statement of Cash Flows-Proprietary Funds	30
Statement of Fiduciary Net Assets-Fiduciary Funds	32
Combining Statement of Net Assets-Discretely Presented Component Units	33
Statement of Activities-Discretely Presented Component Units	34
Notes to Financial Statements	37

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

TABLE OF CONTENTS
(continued)

Combining Financial Statements and Schedules:	
General Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual-(Non-GAAP Basis)	72
Nonmajor Governmental Funds:	
Combining Balance Sheet-Nonmajor Governmental Funds	84
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	98
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Non-GAAP Basis) – Individual Nonmajor Governmental Funds	112
Capital Projects Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Basis) - Q Construction	182
Proprietary Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Basis)-Enterprise Fund-Lorain County Regional Airport	184
Budget and Actual (Non-GAAP Basis)-Enterprise Fund-Sewer System	185
Budget and Actual (Non-GAAP Basis)-Enterprise Fund-Lorain County Transit	186
Budget and Actual (Non-GAAP Basis)-Governmental Activity Fund -Internal Service Fund	187
Agency Funds	
Combining Balance Sheet–All Agency Funds	190
Combining Statement of Changes in Assets and Liabilities-All Agency Funds	193

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

TABLE OF CONTENTS
(continued)

STATISTICAL SECTION

Net Assets by Component – Last Six Years	S1
Changes in Net Assets – Last Six Years	S2
Fund Balances, Governmental Funds – Last Ten Years	S4
Changes in Fund Balances, Governmental Funds – Last Ten Years	S5
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years	S6
Property Tax Rates of Overlapping Governments – Last Ten Years	S7
Principal Taxpayers – Real Estate Tax – Current and Seven Years Ago	S9
Principal Taxpayers – Tangible Personal Property Tax – Current and Seven Years Ago	S10
Principal Taxpayers – Public Utilities Tangible Personal Property Tax - Current and Seven Years Ago	S11
Property Tax Levies and Collections – Last Ten Years	S12
Ratios of Outstanding Debt by Type – Last Ten Years	S13
Ratios of General Bonded Debt Outstanding – Last Ten Years	S14
Computation of Legal Debt Margin – Last Ten Years	S15
Demographic and Economic Statistics – Last Ten Years	S16
Principal Employers – Current Year and Ten Years Ago	S17
County Government Employees by Function/Program – Last Ten Years	S18
Operating Indicators by Function/Activity – Last Six Years	S20
Capital Asset Statistics by Function/Activity – Last Six Years	S23



OFFICE OF THE AUDITOR

LORAIN COUNTY, OHIO

MARK R. STEWART
Auditor

June 29, 2009

Lorain County Commissioners:

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

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for the County of Lorain, Ohio, for the year ended December 31, 2008. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

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

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

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

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

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

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

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

- Lorain County General Health District
- Lorain County Soil and Water Conservation District
- Local Emergency Planning Commission
- Lorain County Family and Children First Council
- Lorain Medina Community Based Correctional Facility

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

ECONOMIC CONDITION AND OUTLOOK

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

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

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

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

MAJOR INITIATIVES

In spite of the difficult financial conditions experienced on both the national and local levels the County has moved forward completing a number of projects in 2008, continued numerous other projects, and despite the distressed financial times was able to commence and invest in a number of new projects. The County is committed to serve the public more efficiently and effectively in addition to promoting greater economic growth. The County continued to invest in the infrastructure with the repaving of highway miles and embarking on major sewer improvements in order to maintain the high level of service that the citizenry deserves. Numerous other projects are being planned in anticipation of upward turn in the economy.

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

In May 2004, the County completed a new 224,000 square foot Justice Center. The total capitalized construction costs of the project amounted to \$41.7 million. The total cost of the project was \$46 million which included items other than the brick and mortar, was paid from cash reserves on hand, and issuance of \$25 million in bonds. The Justice Center was designed and built to accommodate for potential future growth. Since its opening, the County has expended an additional \$2.3 million in construction costs for the facility, which were capitalized in 2008.

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

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

DEPARTMENT FOCUS

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

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

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

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

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

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

FINANCIAL INFORMATION

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

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

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

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

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

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

Debt Limitation - At December 31, 2008, general obligation bonds outstanding totaled \$26,435,000. During 2008, \$1,785,000 of general obligation bonds were retired. The County's total legal debt margin at December 31, 2008 was \$148,171,203.

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

The County has a liability for loans from the Ohio Water Development Authority. Loan proceeds were used for ongoing sewer system improvements and are being repaid from special assessments charged to benefited property owners. At December 31, 2008, the special assessment liability for the loans was \$821,339.

Special Assessment Bonds outstanding at December 31, 2008, were \$3,781,683. Special Assessment Bonds are backed by the full faith and credit of the County. In the event of default by the property owners charged with the assessment, the County would be responsible for the debt service payments.

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

Cash Management - The County pools its cash to simplify cash management. All idle moneys are invested, with the earnings paid into the general fund and other qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit, STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury Bills, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Student Loan Market Association (SLMA) notes, National City Money Market Fund, Federal Home Loan Mortgage Company (FHLMC) notes, Federal securities, commercial paper, bankers acceptances and overnight repurchase agreements. Interest earned on investments is credited to the general fund, except as stipulated by State Statute or County resolution. Interest earnings for the primary government totaled \$5,941,465 during 2008.

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

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

funds. Workers' compensation coverage is provided through participation in the State of Ohio Workers' Compensation program.

INDEPENDENT AUDIT

Varney, Fink & Associates, Inc. conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2008. The unqualified opinion appears in the financial section of this report.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. Information related to this audit, including the schedule of federal financial assistance, findings and recommendations, and the report on internal control and compliance are published in a separate report.

AWARDS

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its Comprehensive Annual Financial Report for the year ended December 31, 2007. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

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

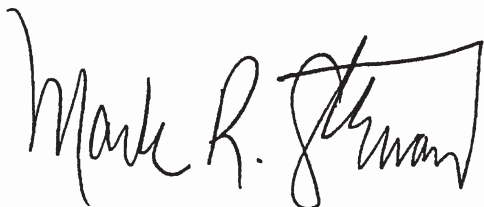
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

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

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

Respectfully yours,

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

Mark R. Stewart
Lorain County Auditor

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

Board of Commissioners

Elizabeth C. Blair

Ted Kalo

Lori Kokoski

County Auditor

Mark R. Stewart

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

Dennis Will

Clerk of Courts

Ron Nabakowski

Coroner

Paul M. Matus

Sheriff

Phil R. Stammitti

Common Pleas Court Judges

Edward M. Zaleski

James Burge

Raymond Ewers

Mark Betleski

Christopher Rothgery

James Miraldi

Probate Court Judge

Frank J. Horvath (term ending 02/08/09)

Domestic Relations Judges

David A. Basinski

David J. Berta

Debra Boros

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

Engineer

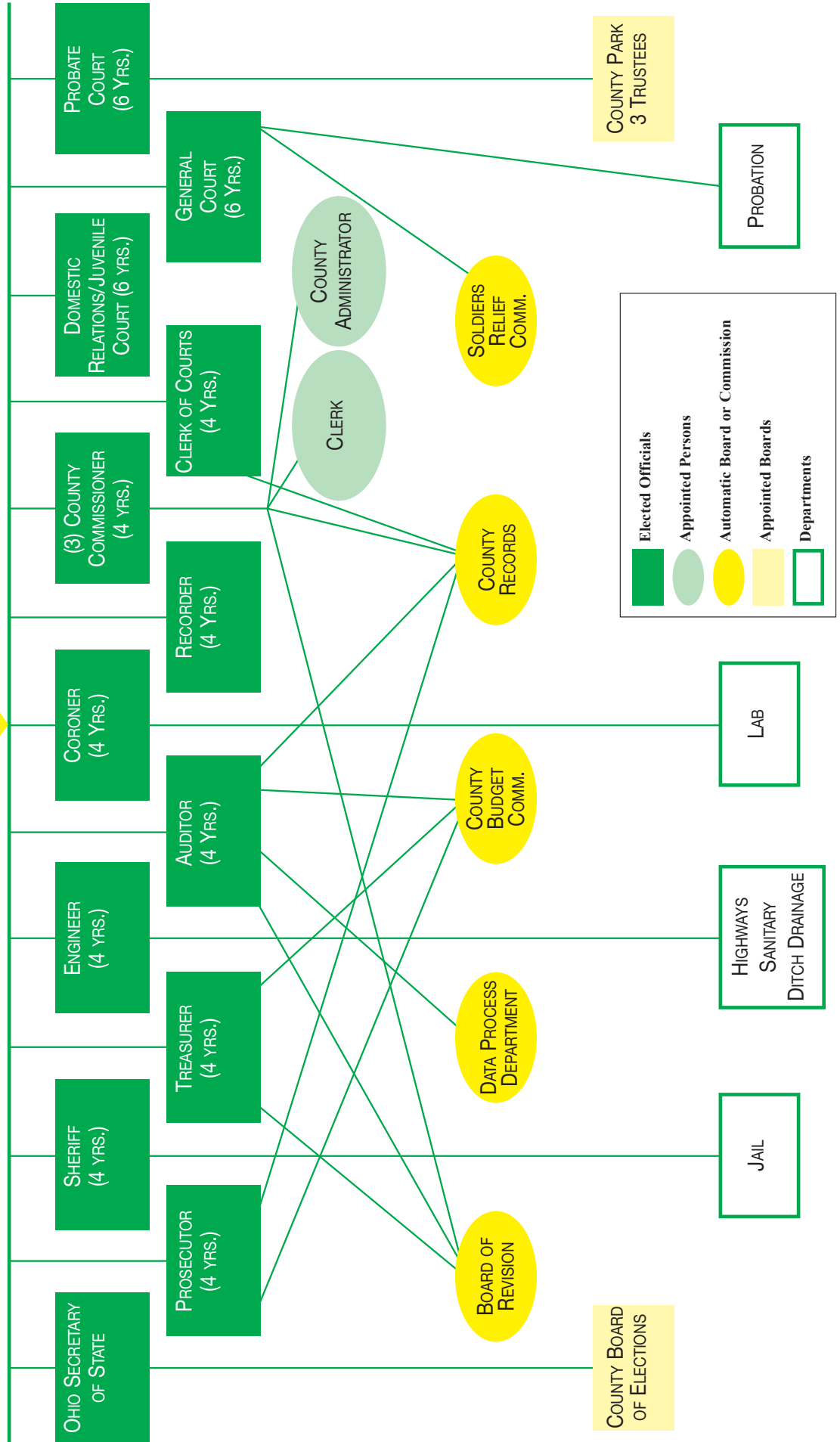
Kenneth P. Carney

Recorder

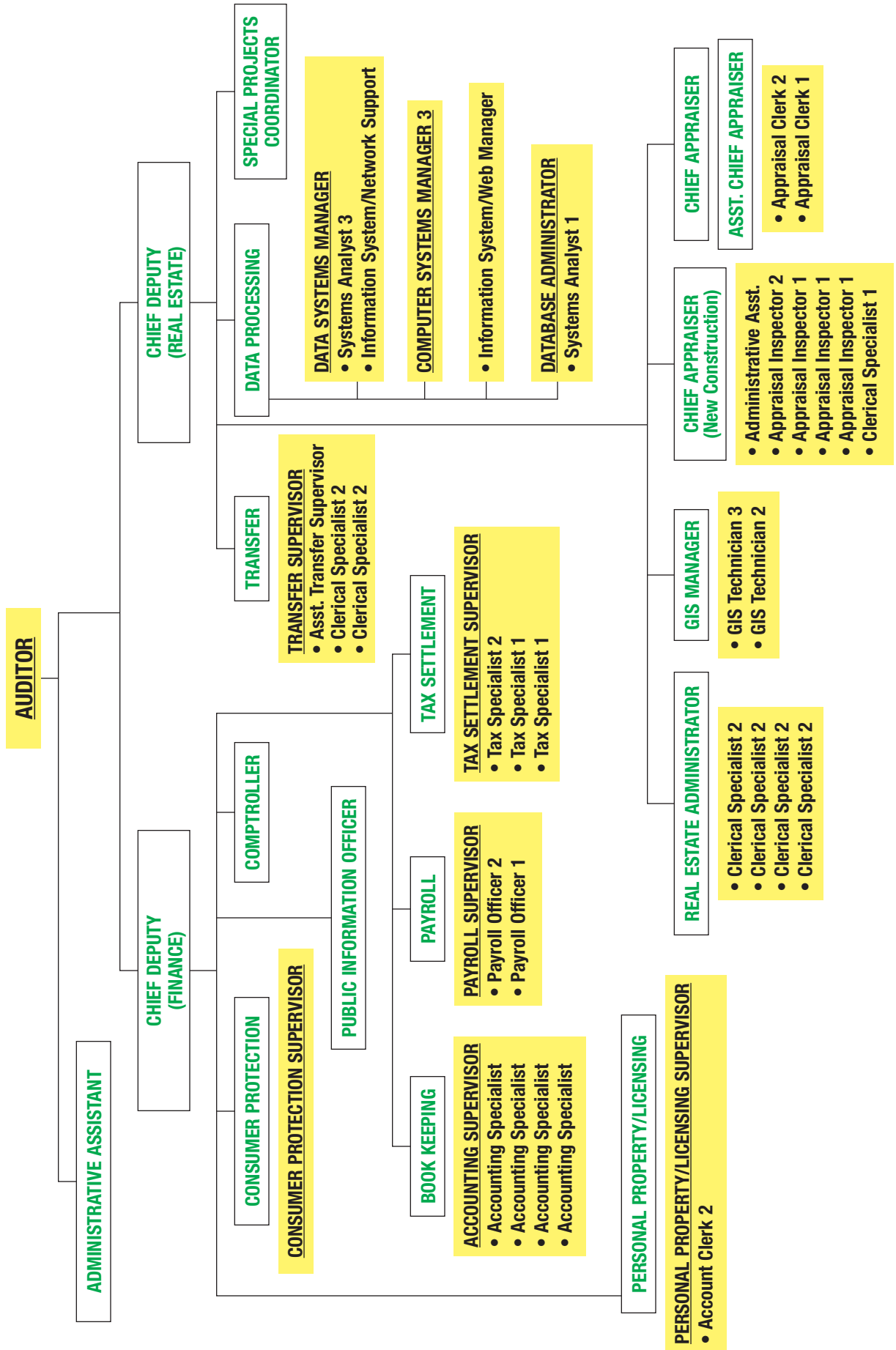
Judy Nedwick

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart



Amherst - Target



Avon - Fire Department



Elyria - Downtown & East Falls



Lorain - Lakeview Park



Lorain - Pipe Yard Stadium



North Ridgeville - Aut-O-Rama Drive-In



Wellington - LCCC Campus



Wellington - Wellington Reservation



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lorain County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

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



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

President

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

Executive Director



Financial Section

Financial Section

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Lorain County, Ohio, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., a discretely presented component unit, which statements reflect total assets of \$1,488,201 as of June 30, 2008, and total revenues of \$1,723,565 for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for the Murray Ridge Production Center, Inc. a discretely presented component unit, is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County, as of December 31, 2008, and the respective changes in financial position and, cash flows, where applicable thereof and the respective budgetary comparison for the General Fund, Job & Family Services, Children Services, Community Mental Health and MRDD for the year then ended in conformity with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITOR'S REPORT (continued)

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2009 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

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

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

Varney, Fink & Associates

VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

June 26, 2009

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

The discussion and analysis of Lorain County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2008. It is the intent of this discussion and analysis to look at the County's performance as a whole. Note that readers should also review the transmittal letter and the financial statements to further understand the County's financial performance.

Financial Highlights

Key financial highlights for 2008 are:

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

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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

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

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 37-69 of this report.

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

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules that can be found on pages 72-196 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of Lorain County, assets exceeded liabilities by \$253.6 million (\$231.1 million in governmental activities and \$22.5 million in business-type activities) as of December 31, 2008. The largest portion of the County's net assets (45.3%) is in unrestricted net assets and (52.2%) is in investment in capital assets (i.e.; buildings, land, equipment and machinery, infrastructure), less any related debt used to acquire those assets that are still outstanding. Lorain County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Net assets are included in the following Table 1.

TABLE 1
NET ASSETS
(In Millions)

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

At December 31, 2008, Unrestricted assets (\$115.0 million) may be used to meet the County's ongoing obligations to citizens and creditors.

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

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

TABLE 2
CHANGES IN NET ASSETS
(In Millions)

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

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

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

Governmental Activities

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

The County's direct charges to users of governmental services made up \$38,737,882 or 17.0% of total governmental revenue. These charges are for fees for real estate transfers, collection of taxes, fines and forfeitures related to judicial activity, and licenses, permits and fees.

Human Services accounts for \$90,381,231 of the \$238,218,090 total expenses for governmental activities, or 37.9% of total expenditures. The next largest program is Health, which equals \$49,969,745 or 21.0% of total governmental expenses.

Business-Type Activities

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

Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$99,135,382, a decrease of \$11,450,770 in comparison with the prior year. Approximately 81.7% of this total amount or \$81,180,890 is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not readily available for new spending since it has already been committed to (1) liquidate contracts and purchase orders from the prior or current period of \$4,270,199, (2) to pay debt service of \$157,823 or (3) for a variety of other restricted purposes of \$13,526,470.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the General Funds unreserved balance was \$14,835,997, while the total fund balance decreased to \$27,256,375. As a measure of the General Funds liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 26.9% of total General Fund expenditures, while total fund balance represents 49.6% of that same amount.

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

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

The fund balance of the Job and Family Services increased by approximately \$445,800. The increase is due to increase in funding.

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

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

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

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

The Q Construction fund balance decreased by \$1,587,843 due to construction costs incurred.

Enterprise Funds - The County's Enterprise Funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the Sewer fund totaled \$385,490 and the decrease in net assets of the Sewer Fund was \$29,722 for the year. The County Transit Fund unrestricted net assets totaled (\$470,009) at year end and net assets decreased \$854,613 during the year. The County Regional Airport unrestricted net assets totaled (\$78,079) at year end and net assets decreased \$179,695 during the year.

General Fund Budgetary Highlights

As required by State statute, the Board of County Commissioners adopts an annual appropriation (budget) resolution, effective the first day of January, for all County funds under its jurisdiction. In addition to the County General Fund, ninety (90) active funds representing various governmental, proprietary and fiduciary activities are included in the annual appropriation process.

The fiscal dynamics of the County General Fund may be summarized as follows for 2007 and 2008:

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

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

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

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

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

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

The County General Fund is organized and structured on the basis of forty-six (46) Departments and Cost Centers – each with its own set of budgeted line item accounts. For continued growth restraint of County General Fund Expenditures, Commissioners continued several budget policy decisions initiated with the 2007 County General Fund Budget for all Departments:

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

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

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

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

Capital Assets

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

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

Table 3
Capital Assets

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

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

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

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

Debt Administration

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

Moody's Investors Services had assigned an "Aa3" bond rating for Year 2008 for the County and Fitch's had assigned an "AA" rating to the County for Year 2008 bonding needs. These high ratings afford the County flexibility in borrowing when necessary to receive extremely attractive rates due to the financial community's belief that the County's financial operations will remain satisfactory due to management's conservative approach to its annual budgeting process.

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

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

General Obligation Bonds	
Human Service Building & Juvenile Facilities	\$ 3,970,000
Engineer's Office	1,785,000
Board of Elections	1,485,000
Energy Conservation	<u>3,490,000</u>
	10,730,000
Justice Center	<u>15,705,000</u>
Total	<u>\$26,435,000</u>

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

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

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County is currently 7.0%, which is an increase from the rate of 6.2% a year ago. The state average unemployment rate was 7.4% and the national average was 7.2%.
- Inflationary trends in the region compare favorably; unfavorably to national indices.

During the current fiscal year, unreserved fund balances in the general fund decreased from \$18,383,293 to \$14,835,997. The County has prepared a budget for 2008 without appropriating any of the unreserved balance. The County prepared a revenue-balanced budget for the General Fund without an increase in taxes or increase in fees or charges for services.

Request for Information

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

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

(This Page Intentionally Left Blank)

Lorain County, Ohio
Statement of Net Assets
December 31, 2008

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

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

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

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

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

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

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

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

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

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

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

(This Page Intentionally Left Blank)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 8,489,403	\$ 7,806,795	\$ 7,806,795	\$ -	\$ 7,806,795	\$ -
Intergovernmental	9,751,299	10,086,617	10,086,617	-	10,086,617	-
Other	35,000	32,486	32,486	-	32,486	-
Total Revenues	<u>18,275,702</u>	<u>17,925,898</u>	<u>17,925,898</u>	<u>-</u>	<u>17,925,898</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	8,614,707	8,944,707	8,884,085	-	8,884,085	60,622
Fringe Benefits	2,914,972	2,930,957	2,797,384	-	2,797,384	133,573
Supplies and Materials	141,039	187,381	151,420	15,142	166,562	20,819
Equipment	905,275	519,085	431,222	7,799	439,021	80,064
Contractual Services	6,287,466	6,576,099	6,326,474	89,409	6,415,883	160,216
Other	995,447	1,037,387	957,667	15,584	973,251	64,136
Total Expenditures	<u>19,858,906</u>	<u>20,195,616</u>	<u>19,548,252</u>	<u>127,934</u>	<u>19,676,186</u>	<u>519,430</u>
(Deficiency) of Revenues (Under) Expenditures	(1,583,204)	(2,269,718)	(1,622,354)	<u>\$ (127,934)</u>	<u>\$ (1,750,288)</u>	<u>\$ 519,430</u>
Fund Balance at Beginning of Year	<u>6,434,171</u>	<u>6,434,171</u>	<u>6,434,171</u>			
Fund Balance at End of Year	<u>\$ 4,850,967</u>	<u>\$ 4,164,453</u>	<u>\$ 4,811,817</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)
Community Mental Health
For the Year Ended December 31, 2008

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

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

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

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

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

Lorain County, Ohio
Statement of Fund Net Assets
Proprietary Funds
As of December 31, 2008

	Enterprise Fund				Governmental Activity
	Major		NonMajor		Internal Service Fund
	Lorain County Regional Airport	Sewer System	County Transit	Totals	
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 196,494	\$ 878,844	\$ 252,272	\$ 1,327,610	\$ 16,066,740
Receivables, Net of Allowance	129,464	115,956	609,276	854,696	81,252
Due from Other Funds	-	265,096	6,140	271,236	-
Inventory	-	245	-	245	-
Total Current Assets	<u>325,958</u>	<u>1,260,141</u>	<u>867,688</u>	<u>2,453,787</u>	<u>16,147,992</u>
Noncurrent Assets:					
Capital Assets, Net of Depreciation:					
Land	4,479,800	51,684	-	4,531,484	-
Construction In Progress	-	151,136	-	151,136	-
Vehicles	327,658	20,273	1,213,522	1,561,453	-
Buildings & Improvements	8,592,483	-	118,502	8,710,985	-
Machinery & Equipment	21,210	-	17,608	38,818	-
Sewer Plant	-	4,022,749	-	4,022,749	-
Sewer Lines	-	9,518,351	-	9,518,351	-
Water Lines	-	497,364	-	497,364	-
Total Noncurrent Assets	<u>13,421,151</u>	<u>14,261,557</u>	<u>1,349,632</u>	<u>29,032,340</u>	<u>-</u>
Total Assets	<u>\$ 13,747,109</u>	<u>\$ 15,521,698</u>	<u>\$ 2,217,320</u>	<u>\$ 31,486,127</u>	<u>\$ 16,147,992</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 38,947	\$ 35,904	\$ 565,611	\$ 640,462	\$ 637,182
Compensated Absences	-	38,750	4,077	42,827	-
Claims and Judgments Payable	-	-	-	-	2,571,086
Due to Other Funds	-	251,800	750,000	1,001,800	48,637
Intergovernment Payable	-	15,893	5,687	21,580	-
Advances from Other Funds	287,591	460,249	-	747,840	-
OWDA Loan - Current	-	142,736	-	142,736	-
OPWC Loan - Current	-	9,223	-	9,223	-
Note Payable	-	5,355,000	-	5,355,000	-
Deferred revenue	24,000	-	-	24,000	-
Total Current Liabilities	<u>350,538</u>	<u>6,309,555</u>	<u>1,325,375</u>	<u>7,985,468</u>	<u>3,256,905</u>
Noncurrent Liabilities:					
Matured Compensated Absences	-	72,054	12,322	84,376	-
OWDA Loan	-	678,603	-	678,603	-
OPWC Loan	-	148,304	-	148,304	-
Deferred revenue	53,499	-	-	53,499	-
Total Noncurrent Liabilities	<u>53,499</u>	<u>898,961</u>	<u>12,322</u>	<u>964,782</u>	<u>-</u>
Total Liabilities	<u>404,037</u>	<u>7,208,516</u>	<u>1,337,697</u>	<u>8,950,250</u>	<u>3,256,905</u>
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	13,421,151	7,927,692	1,349,632	22,698,475	-
Unrestricted	(78,079)	385,490	(470,009)	(162,598)	12,891,087
Total Net Assets	<u>13,343,072</u>	<u>8,313,182</u>	<u>879,623</u>	<u>22,535,877</u>	<u>12,891,087</u>
Total Liabilities and Net Assets	<u>\$ 13,747,109</u>	<u>\$ 15,521,698</u>	<u>\$ 2,217,320</u>	<u>\$ 31,486,127</u>	<u>\$ 16,147,992</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, 2008

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

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

Lorain County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

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

(continued)

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

Lorain County, Ohio
Statement of Cash Flows (continued)
Proprietary Funds
For the Year Ended December 31, 2008

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

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

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

Lorain County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2008

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

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

Lorain County, Ohio
Combining Statement of Net Assets
Discretely Presented Component Units
Lorain County Port Authority - December 31, 2008
Murray Ridge Production Center, Inc. - June 30, 2008

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

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

Lorain County, Ohio
Statement of Activities
Discretely Presented Component Units
Lorain County Port Authority - For the Year Ended December 31, 2008
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2008

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

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

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

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

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

(This Page Intentionally Left Blank)

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

NOTE 1 - REPORTING ENTITY

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

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

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

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

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

The Lorain County Port Authority. The Lorain County Port Authority was created by statute as a separate and distinct political subdivision of the State. The purpose of the Lorain County Port Authority is to promote economic development by assisting private industry initiatives; by encouraging development and redevelopment; and by promoting investment in business, industrial and transportation projects. As of December 31, 2008, the Authority has a liability to the County in the amount of \$171,116 for past operating advances. Under GASB Statement No. 14, this is considered to be a financial burden on the County; also the County can impose its will on the Authority through the appointment of the members of the Board of Directors. Therefore, the Authority is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Port Authority, Lorain County Administration Building, Elyria, Ohio 44035.

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

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

Children Services. The fund accounts for federal and state welfare subsidies and a countywide property tax levy. Major expenditures are for support and placement of children.

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

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

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

Proprietary Funds

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

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

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

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included in the Statement of Net Assets. For the most part, the effect of interfund activity has been removed from these statements except for interfund services provided and used are not eliminated in the process of consolidation.

Fund Financial Statements

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

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

D. Basis of Accounting

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

Revenues – Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2008, but were levied to finance 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Expenses/Expenditures

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

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

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

E. Budgetary Process

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

The Certificate of Estimated Resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2008.

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

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

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

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

F. Budgetary Non-Compliance

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

G. Equity in Pooled Cash and Cash Equivalents

To improve cash management, cash received by the County is pooled in a central bank account. Moneys for all funds, including the proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet. During 2008, investments were limited to certificates of deposit, overnight repurchase agreements, National City Money Market Fund, interest in STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Federal Home Loan Mortgage Company (FHLMC) notes, Student Loan Marketing Association (SLMA), Federal Securities, commercial paper, and bankers acceptances. Except for investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at a fair value which is based on quoted market prices. Investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost. Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned on

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

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

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

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

H. Inventory

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

I. Interfund Assets/Liabilities

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

J. Capital Assets and Depreciation

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

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

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

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

K. Compensated Absences

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

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

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

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

L. Accrued and Long-Term Liabilities

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

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

M. Net Assets

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

N. Fund Balance Reserves

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

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

Q. Estimates

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

R. Restatement

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

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

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

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

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

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

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

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

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

S. Entity-Wide Reconciliations

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

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

T. Change in Accounting Principles

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

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

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

NOTE 3 – DEFICIT IN NET ASSETS

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;

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

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

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

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

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

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

At December 31, 2008, the carrying amount of all County deposits was \$24,577,940. Of the County's bank balance of \$28,894,251, \$3,384,426 was covered by FDIC. The remaining \$25,509,825 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments- As of December 31, 2008, the County had the following investments and maturities:

	<u>Fair Value</u>	<u>Investment Maturity (in years)</u>	
		<u>Less than One Year</u>	<u>1 – 5</u>
STAR Ohio	\$ 20,268,160	\$20,268,160	\$ -
FHLMC	31,596,688	1,941,297	29,655,391
FNMA	26,040,625	2,005,000	24,035,625
FHLB	10,268,750	4,097,188	6,171,562
FFCB	15,624,531	-	15,624,531
Money Market Funds	1,193,407	1,193,407	-
Overnight Repurchase Agreement	5,581,711	5,581,711	-
Total Investments	\$110,573,872	\$35,086,763	\$75,487,109

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

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

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

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

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

Concentration of Credit Risk is the possibility of loss attributed to the magnitude of the County’s investment in a single issuer. The County’s investments are in STAR Ohio, Federal Home Loan Mortgage Corporation Discount Notes, Federal National Mortgage Association Discount Notes, Federal Home Loan Bank Discount Notes, Federal Farm Credit Bank Discount Notes, Money Market and Overnight Repurchase Agreement. These investments are 18%, 29%, 24%, 9%, 14%, 1% and 5% respectively, of the County’s total investments. The County’s policy places no limit on the amount that may be invested in any one issuer.

STAR Ohio is an investment pool managed by the State Treasurer’s Office that allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s share price that is the price the investment could be sold for on December 31, 2008.

NOTE 5 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal (used in business) property located in the County. Real property taxes collected in 2008 are levied after October 1, 2007, on the assessed value as of January 1, 2007, the lien date. Assessed values are established by State law at 35% of appraised market value. All property is required to be revalued every six years. Real property taxes collected in 2008 were intended to finance 2008 operations.

Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 88% of cost). Public utility property taxes paid in 2008 became a lien December 31, 2007, are levied after October 1, 2007, and are collected in 2008 with real property taxes. 2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are 6.25% of actual value.

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

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

Category	Assessed Value
Real Estate	\$6,621,100,000
Tangible Personal:	
General	6,541,303
Public Utilities	240,743,430
Total	\$6,868,384,733

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

Tangible personal property taxes paid by multi-county taxpayers are due September 20.

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

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility taxes, which were measurable as of December 31, 2008.

NOTE 6 - PERMISSIVE SALES AND USE TAX

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

Proceeds of the .5% tax are credited to the general fund and the .25% are credited to the jail facility operation special revenue fund and the jail facility construction capital projects fund. Amounts measurable and available at year-end are accrued as revenue. During 2008, sales tax revenue amounted to \$22,873,860.

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

NOTE 7 - RECEIVABLES

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

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

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

NOTE 8 – CAPITAL ASSETS

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 9 - RISK MANAGEMENT

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

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

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

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

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$2,571,086 reported in the fund at December 31, 2008, is estimated by the third-party administrator and is based on the requirements of GASB Statement No. 30, *Risk Financing Omnibus*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount in 2006, 2007 and 2008 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2006	\$2,041,285	\$16,251,987	\$15,907,652	\$2,385,620
2007	2,385,620	15,134,735	15,185,948	2,334,407
2008	2,334,407	17,307,175	17,070,496	2,571,086

NOTE 10 - RISK SHARING POOL

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of fifty-five counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2008 was \$917,857.

NOTE 11 - JOINTLY GOVERNED ORGANIZATIONS

A. Lorain County Cluster

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

B. Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2008 the County contributed \$38,711.

NOTE 12 - RELATED ORGANIZATIONS

A. Lorain County Metropolitan Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 2008.

B. Lorain County Community College

The County is responsible for appointing the trustees of the Lorain County Community College, but the County's accountability does not extend beyond making the appointments. The College did not receive any funding from the County during 2008.

C. Community Based Correctional Facility

The Community Based Correctional Facility Board is composed of four common pleas court judges from Lorain County and two common pleas court judges from neighboring Medina County. The County's accountability does not extend beyond serving as fiscal agent for pass-through grants. The Community Based Correctional Facility Board did not receive any funding from the County during 2008.

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System (OPERS)

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

For the year ended December 31, 2008, the members of all three plans were required to contribute 10% of their annual covered salaries. The County's contribution rate for pension benefits for 2008 was 14% for employees other than law enforcement. For law enforcement employees, the employee contribution is 10.1% and the employer contribution is 17.4%. The Ohio Revised Code provides statutory authority for member and employer contributions. The County's required contributions to OPERS for the years ended December 31, 2008, 2007 and 2006 were \$13,723,969, \$12,507,425, and \$11,854,007, respectively. The full amount has been contributed for 2007 and 2006. 93% has been contributed for 2008 with the remainder being reported as a liability.

B. State Teacher's Retirement System (STRS)

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

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

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

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

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

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

A retiree of STRS or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

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

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

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

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2008 were 10% of covered payroll for members and 14% for employers. The Lorain County’s contribution to STRS for the years ended December 31, 2008, 2007 and 2006 were \$260,154, \$239,785 and \$228,658 respectively. The full amount has been contributed for 2008, 2007 and 2006.

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's 2008 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, or by calling 1-888-227-7877.

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

In addition to the pension benefits described in Note 13, OPERS maintains a cost sharing multiple employer defined benefit post employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. In order to qualify for post retirement health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety with separate employee contribution rates and benefits. The 2008 employer contribution rate was 14% of covered payroll and 7% was allocated to fund health care for the year. For law enforcement employees, the employer contribution rate was 17.41%. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local employer units and 18.1% of covered payroll for law enforcement and public safety employer units. Active members do not make contributions to the OPEB Plan. The County's contributions to OPERS which were used to fund post employment benefits for the year ended December 31, 2008, 2007 and 2006 were \$6,789,078, \$4,915,110 and \$3,853,575 respectively of which \$908,442, \$650,963 and \$504,387 for employees not engaged in law enforcement and \$52,236, \$36,945 and \$29,043 for law enforcement employees, was allocated to the health care plan.

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

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

B. State Teacher's Retirement System (STRS)

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

The Retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For the fiscal years ended June 30, 2008 and 2007, the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For Lorain County, this amount equaled \$18,582 during 2008.

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

NOTE 15 - OTHER EMPLOYEE BENEFITS

Compensated Absences

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

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

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

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

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

For governmental funds, the current portion of unpaid compensated absences is that amount expected to be paid using expendable available financial resources, and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The non-current portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences of \$127,203 is reported as a fund liability.

NOTE 16 - OUTSTANDING DEBT

A. Short-Term Debt

Short-term note debt activity for the year ended December 31, 2008, consisted of the following:

	<u>Balance 1/1/08</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/08</u>
Enterprise				
2008-2.5% Sewer Improvements Note Due 5/14/09	\$ -	\$5,355,000	\$ -	\$5,355,000
2007-4.50% Sewer Improvements Note Due 8/15/08	5,355,000	-	(5,355,000)	-
Governmental				
2008-2.5% Sewer Improvements Note Due 5/14/09	-	245,000	-	245,000
2008-3.00% Highway Improvements Note Due 3/26/09	-	680,000	-	680,000
2008-2.50% Highway Improvements Note Due 6/02/09	-	2,610,000	-	2,610,000
2007-4.25% Highway Improvements Note Due 3/28/08	950,000	-	(950,000)	-
2007-4.25% Highway Improvements Note Due 6/04/08	2,500,000	-	(2,500,000)	-
Total Short-Term Notes	<u>\$8,805,000</u>	<u>\$8,890,000</u>	<u>\$(8,805,000)</u>	<u>\$8,890,000</u>

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

B. Bonded Long-Term Debt

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

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

C. Other Long-Term Debt

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

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

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

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

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

GOVERNMENTAL ACTIVITIES

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

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

BUSINESS-TYPE ACTIVITIES

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

Change in Long-Term Liabilities

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

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

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Compensated absences will be paid from the fund, which the employees' salaries are paid which do

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

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

NOTE 17 - CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2008, there were nineteen series of Healthcare Revenue Bonds and three Economic Development Bonds outstanding with aggregate principal amounts payable of \$1,417,920,000 and \$18,200,000, respectively.

NOTE 18 - INTERFUND TRANSACTIONS

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

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

Advances from/to other funds:

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

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

Inter Fund Transfers:

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

All balances in the Due From/Due To schedule resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The balance of \$1,411,752 due to the General Fund for advances to Nonmajor Governmental Funds results from cash flow issues in those funds.

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

NOTE 19 – BUDGETARY BASIS OF ACCOUNTING

A reconciliation for the major governmental funds at December 31, 2008 from the budget basis to a GAAP basis for excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses follows:

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

NOTE 20 – TRANSFER FROM PRIMARY GOVERNMENT

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

NOTE 21 - CONTINGENT LIABILITIES

A. Grants

The County received financial assistance from Federal and State agencies in the forms of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County at December 31, 2008.

B. Litigation

As of December 31, 2008, the County was a party to various legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

NOTE 22 - RELATED PARTY TRANSACTIONS

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

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

NOTE 23 - CONTRACTUAL COMMITMENTS

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

NOTE 24 – GUARANTEE

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

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

NOTE 25 – SUBSEQUENT EVENT

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

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

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

NOTE 26 - MURRAY RIDGE PRODUCTION CENTER, INC.

1. Summary of Significant Accounting Policies

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

Maintenance and repairs are charged against earnings when incurred. Additions and major renewals are capitalized.
- B. Income Taxes - Murray Ridge Production Center, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- C. Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Mental Retardation/Developmental Disabilities. During the year ended June 30, 2008 the value of these services was estimated to be \$4,582,677.
- D. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Concentrations of Credit Risk

Financial instruments that potentially subject the organization to credit risk include cash on deposit with four financial institutions amounting to \$201,484 at June 30, 2008, which was insured for \$151,141 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$226,855 at June 30, 2008.

3. Investments

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

4. Investment Loss

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

5. Restricted Funds

During the year ended June 30, 2008, the board restricted a certain amount of previously unrestricted funds for future operating reserves.

NOTE 27 - LORAIN COUNTY PORT AUTHORITY

1. Summary of Significant Accounting Policies

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

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

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

As of December 31, 2008, the Authority has a liability to the County in the amount of \$171,116 for past operating advances. Under GASB Statement No. 14, this is considered to be a financial burden on the County; also the County can impose its will on the Authority through the appointment of the members of the Board of Directors. Therefore, the Authority is a component unit of the County whose financial statements are discretely presented in the County's financial statements.

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

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

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

2. Cash, Cash Equivalents and Investments

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

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

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

Deposits – At December 31, 2008, the bank balance of the Authority’s deposits was \$22,488. Federal Depository Insurance covered the entire bank balance.

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

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

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

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

First American Government Obligation Fund	AAAm
---	------

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

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

3. Risk Management

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

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

4. Bond Fund Program

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

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

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

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

Amounts held in the Authority's Bond Fund Program Reserve was \$2,506,300 at December 31, 2008 and are reflected in the Statement of Net Assets.

5. Capital Assets

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

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

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

6. Related Party Transactions

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

7. Letter of Credit

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

8. Conduit Debt

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

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

9. Change in Accounting Principles

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

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

COMBINING FINANCIAL
STATEMENTS AND SCHEDULES

General Fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

Certificate of Title – To account for revenues derived from charges for services expended for purchase of equipment and supplies for the clerk of courts certificate of title office.

Recorder's Equipment – To account for revenues derived from charges for services expended for purchase of equipment and supplies for the recorder's office.

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

Golden Acres – To account for the receipt of State grants and property taxes as well as other monies to operate the County's nursing home and County home.

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

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

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

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 4,370,546	\$ 4,617,874	\$ 4,617,874	\$ -	\$ 4,617,874	\$ -
Other	23,045	63,416	80,687	-	80,687	17,271
Total Revenues	4,393,591	4,681,290	4,698,561	-	4,698,561	17,271
Expenditures						
Current:						
Health:						
Salaries and Wages	226,200	242,200	240,552	-	240,552	1,648
Fringe Benefits	107,810	105,110	101,382	-	101,382	3,728
Supplies and Materials	6,850	8,350	6,690	-	6,690	1,660
Equipment	5,379	7,029	6,000	-	6,000	1,029
Contractual Services	4,039,657	4,323,588	4,232,213	38,447	4,270,660	52,928
Other	40,134	51,000	34,053	-	34,053	16,947
Total Expenditures	4,426,030	4,737,277	4,620,890	38,447	4,659,337	77,940
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,439)	(55,987)	77,671	<u>(38,447)</u>	<u>39,224</u>	<u>95,211</u>
Fund Balance at Beginning of Year	656,508	656,508	656,508			
Fund Balance at End of Year	<u>\$ 624,069</u>	<u>\$ 600,521</u>	<u>\$ 734,179</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, 2008

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 293,835	\$ 185,785	\$ 185,785	\$ -	\$ 185,785	\$ -
Total Revenues	<u>293,835</u>	<u>185,785</u>	<u>185,785</u>	<u>-</u>	<u>185,785</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	181,398	25,530	11,181	-	11,181	14,349
Contractual Services	30,000	48,587	48,587	-	48,587	-
Other	82,437	115,509	78,718	32,442	111,160	4,349
Total Expenditures	<u>293,835</u>	<u>189,626</u>	<u>138,486</u>	<u>32,442</u>	<u>170,928</u>	<u>18,698</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,841)	47,299	<u>\$ (32,442)</u>	<u>\$ 14,857</u>	<u>\$ 18,698</u>
Fund Balance at Beginning of Year	19,892	19,892	19,892			
Fund Balance at End of Year	<u>\$ 19,892</u>	<u>\$ 16,051</u>	<u>\$ 67,191</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, 2008

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 1,500	\$ 975	\$ 975	\$ -	\$ 975	\$ -
Total Revenues	<u>1,500</u>	<u>975</u>	<u>975</u>	<u>-</u>	<u>975</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Contractual Services	2,000	2,000	-	-	-	2,000
Other	500	500	-	-	-	500
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,525)	975	<u>\$ -</u>	<u>\$ 975</u>	<u>\$ 2,500</u>
Fund Balance at Beginning of Year	2,656	2,656	2,656			
Fund Balance at End of Year	<u>\$ 1,656</u>	<u>\$ 1,131</u>	<u>\$ 3,631</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, 2008

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Projects Fund

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

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

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

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

Proprietary Funds

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

Enterprise Funds

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

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

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

Internal Service Fund

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

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

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

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

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

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

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

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

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

Lorain County, Ohio

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
Agency Funds

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

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

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

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

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

(continued)

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

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

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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



Statistical Section

Statistical Section

Lorain County, Ohio

Statistical Section Description

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

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

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

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

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

Source: Lorain County Financial Statements

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

	2002	2003	2004	2005	2006	2007	2008
Expenses							
Governmental Activities:							
Legislative and Executive	\$ 34,201,123	\$ 33,764,298	\$ 32,734,506	\$ 40,580,422	\$ 34,836,782	\$ 32,607,909	\$ 34,416,356
Judicial	15,403,674	13,767,058	15,194,491	17,375,247	19,090,889	19,100,280	20,697,509
Public Safety	19,034,878	20,580,981	22,436,361	24,626,431	24,600,215	25,598,906	26,800,174
Public Works	11,799,212	14,299,549	15,442,116	13,997,321	14,665,502	14,000,846	13,425,334
Health	42,595,535	41,679,367	44,817,754	41,789,536	45,274,813	51,756,209	49,969,745
Human Services	72,025,168	69,762,952	73,392,588	83,130,352	86,585,102	92,729,433	90,381,231
Economic Development & Assistance	820,124	1,103,502	585,003	1,125,992	840,819	657,234	532,681
Intergovernmental	588,218	555,155	557,397	588,937	-	-	-
Interest on Long-Term Debt	1,681,098	659,033	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060
Total Governmental Activities Expenses	198,149,030	196,171,895	207,033,396	224,847,298	227,738,822	238,678,136	238,218,090
Business-type Activities:							
Regional Airport	-	-	-	-	-	1,099,007	659,923
Sewer	1,208,169	1,277,984	1,229,826	1,210,218	1,186,848	1,328,274	1,591,652
County Transit	-	-	3,533,112	4,432,938	4,643,475	3,740,587	4,599,558
Total Business-type Activities Expenses	1,208,169	1,277,984	4,762,938	5,643,156	5,830,323	6,167,868	6,851,133
Total Primary Government Expenses	\$ 199,357,199	\$ 197,449,879	\$ 211,796,334	\$ 230,490,454	\$ 233,569,145	\$ 244,846,004	\$ 245,069,223
Program Revenues							
Governmental Activities:							
Charges for Services							
Legislative and Executive	\$ 19,657,423	\$ 20,184,306	\$ 21,391,157	\$ 23,729,716	\$ 22,832,857	\$ 23,113,011	\$ 20,626,581
Judicial	2,286,319	2,787,279	2,964,106	2,504,337	2,515,277	2,343,958	3,564,425
Public Safety	1,441,664	1,538,896	1,819,885	3,321,073	3,319,117	3,371,250	2,856,328
Public works	1,075,397	838,449	994,055	1,144,414	1,047,803	761,832	572,190
Health	4,417,046	6,829,609	6,921,340	6,339,358	7,558,645	8,026,790	8,789,572
Human Services	1,428,605	1,477,289	1,544,299	2,746,600	3,752,850	3,545,265	2,328,786
Economic Development & Assistance	15,996	-	-	-	-	-	-
Operating Grants and Contributions							
Legislative and Executive	348,112	389,526	367,054	449,461	360,192	473,830	784,476
Judicial	719,652	161,351	499,283	4,283,211	1,415,841	3,784,450	-
Public Safety	1,704,914	2,832,696	2,538,963	1,937,061	2,284,867	1,637,775	2,191,905
Public works	6,858,591	6,996,814	7,188,087	7,273,062	7,348,411	7,959,214	7,430,301
Health	28,730,672	21,859,593	26,261,348	24,564,722	23,522,843	24,673,184	25,841,710
Human Services	44,273,787	44,615,576	54,475,356	52,332,956	54,760,462	64,290,158	64,364,398
Economic Development & Assistance	897,224	928,943	432,217	1,548,232	342,975	317,353	-
Intergovernmental	1,941,747	-	-	-	-	-	-
Capital Grants and Contributions							
Legislative and Executive	428,893	6,025,830	3,084,634	4,663,300	3,401,796	1,877,241	284,540
Public Safety	20,679	10,121	3,122	-	-	-	382,000
Public Works	1,446,517	1,200,107	185,241	291,357	823,251	-	408,750
Total Governmental Activities Program Revenues	117,693,238	118,676,385	130,670,147	137,128,860	135,287,187	146,175,311	140,425,962
Business-type Activities:							
Charges for Services							
Regional Airport	-	-	-	-	-	83,852	138,664
Sewer	1,065,375	890,755	938,008	1,064,909	1,238,699	1,036,430	1,245,593
County Transit	-	-	497,849	690,882	781,146	391,891	695,808
Operating Grants and Contributions							
Regional Airport	-	-	-	-	-	639,737	100,511
Sewer	-	-	-	-	-	-	-
County Transit	-	-	1,041,165	4,038,387	4,190,206	3,101,903	2,539,367
Total Business-type Activities Program Revenues	1,065,375	890,755	2,477,022	5,794,178	6,210,051	5,253,813	4,719,943
Total Primary Government Program Revenues	\$ 118,758,613	\$ 119,567,140	\$ 133,147,169	\$ 142,923,038	\$ 141,497,238	\$ 151,429,124	\$ 145,145,905
Net (Expense)/Revenue							
Governmental Activities	(80,455,792)	(77,495,510)	(76,363,249)	(87,718,438)	(92,451,635)	(92,502,825)	(97,792,128)
Business-type Activities	(142,794)	(387,229)	(2,285,916)	151,022	379,728	(914,055)	(2,131,190)
Total Primary Government Net (Expense)/Revenue	\$ (80,598,586)	\$ (77,882,739)	\$ (78,649,165)	\$ (87,567,416)	\$ (92,071,907)	\$ (93,416,880)	\$ (99,923,318)

(continued)

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

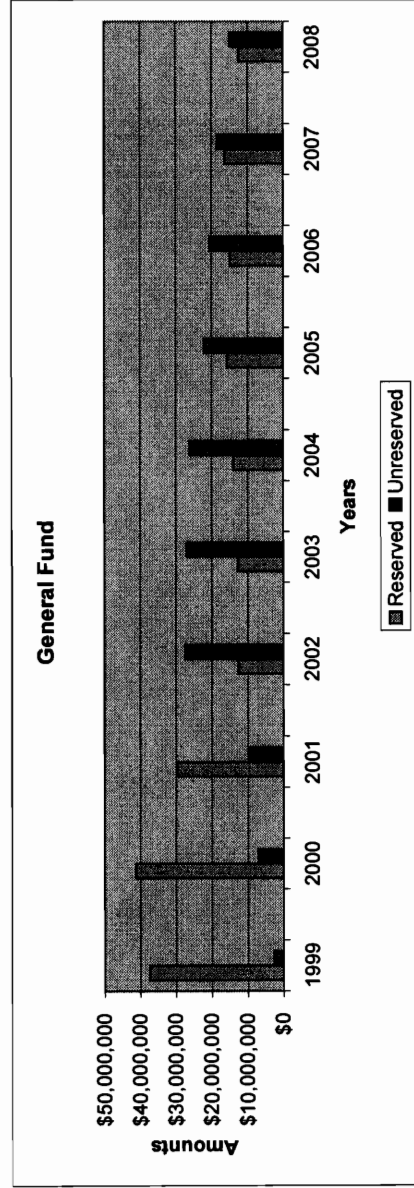
	2002	2003	2004	2005	2006	2007	2008
General Revenues and Other Changes in Net Assets							
Governmental Activities:							
Taxes:							
Property and Other Taxes	\$ 43,662,409	\$ 46,305,545	\$ 48,527,320	\$ 52,589,365	\$ 57,044,702	\$ 56,265,375	\$ 45,261,842
Sales	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781	22,873,862
Intergovernmental Revenue not Restricted to Specific Programs	11,761,947	10,824,152	10,693,280	10,611,950	8,455,970	5,559,749	11,496,091
Investment Income	4,237,027	1,900,526	2,626,903	4,696,239	7,813,776	9,084,327	5,941,465
Other Income	516,920	654,881	860,761	819,486	1,476,390	634,235	1,705,814
Transfers	-	-	(1,040,000)	(461,646)	-	-	(726,463)
Premium on Bonds, Including Interest	597,404	-	-	-	-	-	-
<i>Total Governmental Activities</i>	<u>81,282,082</u>	<u>80,296,464</u>	<u>83,572,522</u>	<u>90,296,310</u>	<u>97,816,561</u>	<u>95,304,467</u>	<u>86,552,611</u>
Business-type Activities:							
Other Income	-	-	7,949	18,485	14,957	10,855	24,360
Transfers/Capital Contribution	-	-	1,040,000	461,646	13,661,950	-	1,042,800
<i>Total Business-type Activities</i>	<u>-</u>	<u>-</u>	<u>1,047,949</u>	<u>480,131</u>	<u>13,676,907</u>	<u>10,855</u>	<u>1,067,160</u>
<i>Total Primary Government</i>	<u>81,282,082</u>	<u>80,296,464</u>	<u>84,620,471</u>	<u>90,776,441</u>	<u>111,493,468</u>	<u>95,315,322</u>	<u>87,619,771</u>
Change in Net Assets							
Governmental Activities	826,290	2,800,954	7,209,273	2,577,872	5,364,926	2,801,642	(11,239,517)
Business-type Activities	(142,794)	(387,229)	(1,237,967)	631,153	14,056,635	(903,200)	(1,064,030)
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 683,496</u>	<u>\$ 2,413,725</u>	<u>\$ 5,971,306</u>	<u>\$ 3,209,025</u>	<u>\$ 19,421,561</u>	<u>\$ 1,898,442</u>	<u>\$ (12,303,547)</u>

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

Source: Lorain County Financial Statements

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Fund										
Reserved	\$ 37,393,965	\$ 41,151,766	\$ 29,653,322	\$ 12,498,497	\$ 12,610,712	\$ 13,846,263	\$ 15,638,434	\$ 14,739,451	\$ 16,276,844	\$ 12,420,378
Unreserved	2,465,015	7,037,517	9,800,267	27,435,281	26,857,666	26,035,198	22,041,962	20,363,189	18,428,620	14,835,997
Total General Fund	39,858,980	48,189,283	39,453,589	39,933,778	39,468,378	39,881,461	37,680,396	35,102,640	34,705,464	27,256,375
All Other Governmental Funds										
Reserved	55,004,799	47,779,205	60,635,821	34,604,381	16,282,449	10,969,977	11,202,763	17,745,081	10,560,211	5,534,114
Unreserved, Undesignated, Reported in:										
Special Revenue Funds	5,098,394	5,305,483	4,640,577	57,989,827	57,437,796	64,795,115	68,033,182	75,809,555	78,259,714	76,559,825
Debt Service Funds	1,175	3,820,357	10,433,928	1,462,782	-	-	-	(3,705,173)	(4,661,610)	(1,209,806)
Capital Projects Funds	12,080	5,783,278	6,605,929	1,017,891	(201,127)	(5,507,883)	(10,090,586)	(12,934,308)	(8,277,627)	(9,005,126)
Total All Other Governmental Funds	60,116,448	62,688,323	82,316,255	95,074,881	73,519,118	70,257,209	69,145,359	76,915,155	75,880,688	71,879,007
Total Governmental Funds	\$ 99,975,428	\$ 110,877,606	\$ 121,769,844	\$ 135,008,659	\$ 112,987,496	\$ 110,138,670	\$ 106,825,755	\$ 112,017,795	\$ 110,586,152	\$ 99,135,382



Source: Lorain County Financial Statements

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Revenues										
Property Taxes	\$ 29,962,680	\$ 30,516,832	\$ 32,308,534	\$ 43,018,487	\$ 43,869,907	\$ 47,268,344	\$ 48,851,287	\$ 55,001,214	\$ 54,871,617	\$ 46,399,167
Sales Tax	17,691,695	18,596,540	19,346,425	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781	22,873,860
Charges for Services	8,822,146	7,581,462	8,036,148	9,181,257	11,042,504	11,224,140	11,405,186	14,398,417	15,487,613	17,376,725
Licenses, Permits and Fees	10,855,227	10,307,088	11,870,031	13,029,571	14,608,782	15,633,634	15,483,650	15,738,978	14,344,861	13,755,976
Fines and Forfeitures	1,643,655	2,896,740	1,790,919	2,160,169	2,398,993	2,534,153	3,712,337	2,978,753	2,767,674	2,479,521
Special Assessments	242,747	206,555	243,685	357,734	713,959	99,566	356,428	362,600	365,890	252,572
Intergovernmental	79,873,393	89,904,738	87,366,770	98,277,786	95,084,856	102,330,933	110,690,257	108,983,335	112,025,514	112,814,605
Interest Income	6,004,281	11,084,658	7,815,249	4,237,027	1,900,526	2,626,903	4,696,239	7,811,432	9,084,162	5,941,465
Miscellaneous Revenue	1,448,027	2,794,205	3,314,703	2,460,205	2,490,445	2,273,133	2,417,606	3,375,995	3,639,655	2,250,832
Total Revenues	156,543,851	173,888,818	172,092,464	193,228,611	192,721,332	205,895,094	219,655,906	231,676,447	236,347,767	224,144,723
Expenditures										
Current:										
General Government:										
Legislative and Executive										
Judicial	19,131,218	22,382,012	23,365,934	26,943,508	28,552,499	29,192,955	36,821,120	33,905,413	32,023,352	33,187,329
Public Safety	10,108,125	10,783,418	12,370,435	14,966,170	13,803,657	14,170,957	15,018,197	15,776,186	16,372,924	17,125,290
Public Works	10,153,261	17,959,664	17,597,024	20,292,521	20,170,333	22,445,566	23,538,741	24,222,338	25,119,815	25,771,517
Health	11,089,675	6,953,343	7,503,614	8,256,648	9,512,992	9,964,828	9,372,357	8,986,186	9,196,145	9,544,712
Human Services	35,267,996	27,952,214	36,968,456	42,196,306	41,382,436	44,930,436	43,530,372	44,663,658	51,506,457	50,049,363
Economic Development & Assistance	52,934,763	62,278,993	65,912,074	71,648,729	69,861,739	73,125,563	83,549,588	88,039,482	94,367,372	91,688,022
Intergovernmental	546,629	502,503	944,799	820,124	1,103,502	490,792	1,105,103	901,695	794,886	431,020
Miscellaneous	2,133,858	5,678,789	8,070,233	560,915	555,155	557,397	588,937	545,241	532,263	579,343
Debt Service:				189	60	-	-	-	-	-
Principal Paid	7,434,426	5,579,652	620,048	6,811,410	4,198,626	1,310,627	1,530,662	1,565,698	1,930,736	2,087,678
Interest Paid	859,496	810,158	1,003,900	2,368,251	1,633,613	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060
Capital Outlay	6,436,363	7,543,559	5,652,063	13,528,478	25,864,576	13,441,950	5,951,038	10,483,980	3,799,539	2,650,724
Total Expenditures	156,095,810	168,424,305	180,008,580	208,393,249	216,639,188	211,504,251	222,639,375	230,934,577	237,872,808	235,110,058
Excess of Revenues Over (Under) Expenditures	448,041	5,464,513	(7,916,116)	(15,164,638)	(23,917,856)	(5,609,157)	(2,983,469)	741,870	(1,525,041)	(10,965,335)
Other Financing Sources (Uses)										
Transfers In	6,653,629	2,796,815	16,439,874	1,438,835	7,096,548	4,248,273	5,275,730	8,237,383	9,308,903	11,332,205
Transfers Out	(7,044,284)	(2,615,986)	(16,940,662)	(1,595,507)	(7,091,667)	(5,386,904)	(5,915,966)	(8,237,383)	(9,308,903)	(12,058,668)
Transfers to Component Units	(736,709)	-	-	-	-	-	(5,726,245)	-	-	-
Payment of Refunded Bond Escrow Agent	-	-	-	-	-	-	-	-	-	-
Proceeds of Issuance of Debt	-	-	-	-	-	-	5,560,000	4,220,000	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	310,053	114,518	-	-
Accrued Interest on Refunding Bonds	-	-	-	-	-	-	12,642	2,344	-	-
Proceeds on Notes	-	-	-	-	-	-	-	-	-	-
Premium on Notes	-	-	-	-	-	-	36,668	-	36,748	-
Premium on Bonds, Including Interest	-	-	-	597,404	-	-	-	-	-	-
Proceeds of Sale of Bonds	-	5,384,950	4,560,000	25,000,000	2,000,000	3,870,000	-	-	-	-
Total Other Financing Sources (Uses)	(1,127,364)	5,565,779	4,059,212	25,440,732	2,004,881	2,731,369	(447,118)	4,336,862	36,748	(726,463)
Net Change in Fund Balances	\$(679,323)	\$11,030,292	\$(3,856,904)	\$10,276,094	\$(21,912,975)	\$(2,877,788)	\$(3,430,587)	\$5,078,732	\$(1,488,293)	\$(11,691,798)
Debt Service as a Percentage of Noncapital Expenditures	5.5%	4.0%	1.0%	4.7%	3.1%	1.6%	1.5%	1.5%	1.7%	1.7%

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

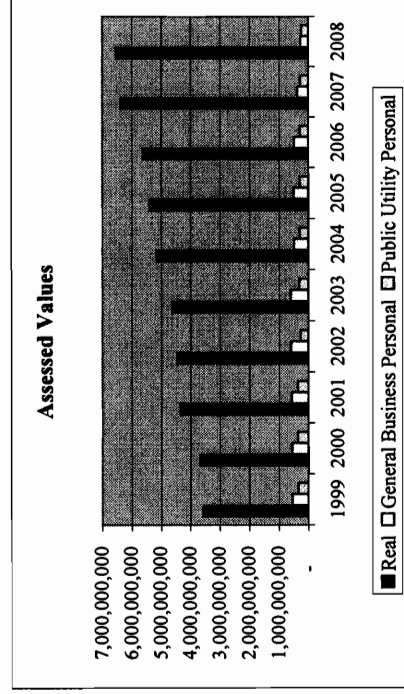
Collection Year	Real Property		Tangible Personal Property - General Business		Tangible Personal Property - Public Utility		Total		Weighted Average Tax Rate		
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
										Commercial/Industrial/PU	Residential/Agricultural
1999	2,873,244,690	684,857,330	10,166,005,771	550,710,302	2,202,841,208	350,502,690	398,298,511	4,459,315,012	12,767,145,490	34.93%	73.02
2000	2,956,080,870	714,209,670	10,486,544,400	558,408,070	2,233,632,280	358,221,040	407,069,364	4,586,919,650	13,127,246,044	34.94%	74.07
2001	3,539,543,490	795,040,470	12,384,525,600	564,842,468	2,259,369,872	355,073,190	403,492,261	5,254,499,618	15,047,387,733	34.92%	74.54
2002	3,633,610,830	813,980,260	12,707,403,114	592,165,760	2,467,357,333	270,952,300	307,900,341	5,310,709,150	15,482,660,788	34.30%	76.80
2003	3,768,925,300	846,432,930	13,186,737,800	596,275,920	2,484,483,000	311,488,890	353,964,648	5,523,123,040	16,025,185,448	34.47%	75.29
2004	4,236,988,230	922,311,190	14,740,855,486	493,410,240	2,055,876,000	306,638,130	348,452,421	5,959,347,790	17,145,183,907	34.76%	75.73
2005	4,405,460,750	973,002,300	15,367,037,286	497,439,716	2,072,665,483	291,960,240	331,773,000	6,167,863,006	17,771,475,769	34.71%	76.02
2006	4,583,818,100	1,018,010,190	16,005,223,686	490,989,302	2,045,788,763	293,086,460	333,052,800	6,385,904,052	18,384,065,249	34.74%	77.29
2007	5,256,630,020	1,112,047,700	18,196,222,057	380,078,622	2,037,221,416	279,431,280	317,535,545	7,028,187,622	20,550,979,018	34.20%	77.01
2008	5,378,352,410	1,145,411,920	18,639,326,657	278,161,040	2,713,766,244	242,322,740	275,366,750	7,044,248,110	21,628,459,651	32.57%	77.73

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 6.25 percent.

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

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

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



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

COUNTY UNITS	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
GENERAL FUND	1.15	1.15	1.15	1.15	1.60	1.60	1.60	1.30	1.30	1.275
SPECIAL REVENUE										
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Retardation	1.69	1.69	1.69	3.49	3.49	3.49	3.49	3.49	3.49	3.49
TB Clinic	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.10
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
DEBT SERVICE FUND	0.45	0.45	0.45	0.45	0.00	0.00	0.00	0.30	0.30	0.325
AGENCY FUNDS										
Metropolitan Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.30	1.30
Lorain Community College	2.40	2.40	2.40	2.70	2.70	2.70	3.00	3.00	3.00	3.00
TOWNSHIPS										
Amherst	3.90	3.90	3.90	5.90	5.90	5.90	5.90	5.90	5.90	6.53
Brighton	11.45	11.45	11.45	11.45	11.45	12.95	12.95	12.70	12.70	12.47
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	7.58	7.58	10.58	10.58	10.58	12.23	12.23	11.80	11.80	11.80
Carlisle	4.53	4.53	4.53	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Columbia	6.30	6.30	7.74	7.74	7.74	7.74	7.74	7.74	7.74	7.74
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78
Grafton	6.76	6.76	6.76	6.76	6.76	7.76	7.76	7.76	7.76	7.76
Hennetta	5.76	5.76	7.76	7.76	7.76	7.76	7.76	7.33	7.33	7.58
Huntington	10.55	10.55	10.55	10.55	10.55	12.05	12.05	11.80	11.80	10.80
Lagrange	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Penfield	9.53	9.53	9.53	9.53	9.53	11.03	11.03	10.78	9.78	9.78
Pittsfield	7.78	7.78	10.78	10.78	10.78	10.78	10.78	10.10	10.10	10.10
Rochester	8.10	8.10	8.10	8.10	8.10	9.60	9.60	9.60	9.60	9.37
New Russia	2.40	2.40	5.40	5.40	5.40	5.40	5.40	4.97	4.97	4.97
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63
Wellington	10.63	10.23	9.93	9.23	9.13	10.63	10.63	10.38	10.38	10.15
SCHOOL DISTRICTS										
Amherst EVSD	57.98	57.98	62.42	62.41	60.88	62.05	61.98	61.98	61.66	61.56
Avon LSD	50.27	49.24	48.58	47.46	48.09	46.85	49.61	49.50	50.63	50.49
Avon Lake CSD	53.66	58.34	57.74	62.94	62.49	62.16	62.06	62.06	66.17	65.82
Columbia LSD	53.29	53.29	58.20	58.05	52.26	56.66	55.98	54.83	53.52	53.53
Elyria CSD	52.71	57.66	57.11	57.09	56.81	56.73	56.48	60.23	59.40	63.30
Firelands LSD	53.10	52.70	51.30	51.09	47.62	47.49	47.62	47.49	47.01	47.06
Keystone LSD	52.60	52.60	52.60	52.60	44.60	50.21	50.21	50.21	49.91	49.75
Lorain CSD	57.98	57.98	57.98	62.45	62.45	62.45	62.10	62.10	63.49	63.55
Midview LSD	50.94	50.94	50.14	49.84	49.69	47.12	46.87	46.87	46.46	46.45
North Ridgeville CSD	49.44	48.95	47.25	46.47	45.90	44.79	44.04	43.92	42.62	42.28

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

COUNTY UNITS	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
Oberlin CSD	65.97	65.97	65.47	64.97	63.97	65.97	65.97	67.97	67.97	68.27
Sheffield-Clearview LSD	44.31	47.25	48.56	48.53	47.85	47.10	47.34	46.34	46.09	52.29
Sheffield Lake CSD	54.81	54.81	53.06	52.76	52.55	51.87	51.33	57.16	56.14	56.31
Wellington EVSD	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	31.94
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	60.83	60.83	60.83	56.83	56.83	56.83	56.83	55.83	55.83	46.90
Mapleton LSD	45.10	45.10	51.40	49.80	48.90	48.90	48.90	48.80	48.80	48.80
New London LSD	36.19	36.19	35.60	35.60	35.60	35.10	35.10	35.10	34.85	34.75
Olmsted Falls CSD	79.90	91.70	90.30	90.00	90.00	90.00	89.80	89.70	89.80	91.80
Strongsville CSD	68.40	68.20	68.90	68.80	73.90	74.90	74.90	74.90	74.80	81.30
Vermilion LSD	59.55	67.54	66.85	66.85	65.10	64.45	64.45	64.45	69.30	69.80
JOINT VOCATIONAL SCHOOLS										
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
CITIES										
Amherst	5.30	5.20	5.13	5.10	4.80	4.75	4.75	4.75	4.70	4.70
Avon	9.50	9.36	9.45	9.40	9.35	9.48	9.47	9.47	9.43	9.41
Avon Lake	7.24	7.24	7.24	7.24	7.24	6.95	6.95	6.95	6.95	6.95
Elyria	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	5.20	5.20
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	11.25	12.71	12.56	12.41	12.41	12.36	12.56	12.36	12.06	11.95
Oberlin	11.23	11.10	14.13	14.15	14.33	14.25	14.11	13.38	13.83	13.83
Sheffield Lake	19.99	19.99	19.99	19.99	19.99	19.99	19.99	19.99	18.65	18.65
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
VILLAGES										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	17.20	17.20	20.20	20.20	20.20	21.85	21.85	21.42	21.42	17.42
Lagrange	11.78	11.78	11.78	11.77	11.68	11.68	11.68	11.68	11.68	11.68
Rochester	10.90	10.90	10.90	10.90	10.90	12.40	12.90	12.90	11.90	11.90
Sheffield	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
South Amherst	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.14
Wellington	12.25	11.85	11.55	10.85	10.75	12.25	12.25	12.00	11.40	10.40
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
SPECIAL DISTRICT										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Ohio Revised Code Sections 5705.2 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage of 10 mills.										
Source: Office of the Auditor, Lorain County, Ohio										

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

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

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

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

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

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

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

Source: Office of the Auditor, Lorain County, Ohio

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

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

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

Source: Office of the Auditor, Lorain County, Ohio

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

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of 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			
1999	25,626,921	24,773,661	96.67%	873,114	25,646,775	100.08%	
2000	26,198,873	25,880,369	98.78%	716,083	26,596,452	101.52%	
2001	28,481,243	27,498,162	96.55%	767,037	28,265,199	99.24%	
2002	37,092,280	35,760,033	96.41%	1,064,916	36,824,949	99.28%	
2003	38,514,110	37,308,869	96.87%	1,242,829	38,551,698	100.10%	
2004	41,855,824	40,558,657	96.90%	1,252,126	41,810,783	99.89%	
2005	43,010,683	41,575,540	96.66%	1,343,365	42,918,905	99.79%	
2006	48,597,199	46,512,205	95.71%	1,467,999	47,980,204	98.73%	
2007	49,922,899	47,609,046	95.37%	1,565,982	49,175,028	98.50%	
2008	51,044,871	48,869,957	95.74%	1,894,409	50,764,365	99.45%	

Source: Office of the Auditor, Lorain County, Ohio

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

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

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

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

Source: Office of the Auditor, Lorain County, Ohio

(1) Information not yet available

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

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

Lorain County, Ohio
Ratios of General Bonded Debt Outstanding

Last Ten Years

Year	General Bonded Debt			Debt Services Monies Available	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (3)
	(1) Population	Assessed Value	General Obligation Bonds				
1999	281,447	4,459,315,012	7,350,000	1,642,032	5,707,968	0.13%	20.28
2000	284,664	4,586,919,650	6,950,000	3,820,357	3,129,643	0.07%	10.99
2001	284,664	5,254,499,618	6,540,000	6,540,000	-	0.00%	-
2002	284,664	5,310,709,150	27,235,000	5,473,290	21,761,710	0.41%	76.45
2003	284,664	5,523,123,040	25,320,000	2,737,141	22,582,859	0.41%	79.33
2004	284,664	5,959,347,790	28,165,000	2,388,147	25,776,853	0.43%	90.55
2005	284,664	6,167,863,006	26,890,000	231,421	26,658,579	0.43%	93.65
2006	284,664	6,385,904,052	29,840,000	115,184	29,724,816	0.47%	104.42
2007	284,664	7,028,187,622	28,220,000	-	28,220,000	0.40%	99.13
2008	284,664	7,044,248,110	26,435,000	-	26,435,000	0.38%	92.86

Source: Office of the Auditor, Lorain County, Ohio

(1) Based on Actual 1999 and 2000 Census

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

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

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Assessed Valuation	\$ 4,459,315,012	\$ 4,586,919,650	\$ 5,254,499,618	\$ 5,310,709,150	\$ 5,523,123,040	\$ 5,959,347,790	\$ 6,167,863,006	\$ 6,385,904,052	\$ 7,028,187,622	\$ 7,044,248,110
Debt Limit - Assessed Value (1)	\$ 109,982,875	\$ 113,172,991	\$ 129,862,490	\$ 131,267,729	\$ 136,578,076	\$ 147,483,694	\$ 152,696,575	\$ 158,147,601	\$ 174,204,691	\$ 174,606,203
Amount of Debt Applicable to Debt Limit	7,350,000	6,950,000	6,540,000	27,235,000	25,320,000	28,165,000	26,890,000	29,840,000	28,220,000	26,435,000
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	5,707,968	3,129,643	-	21,761,710	22,582,859	25,776,853	26,658,579	29,724,816	28,220,000	26,435,000
Legal Debt Margin	\$ 104,274,907	\$ 110,043,348	\$ 129,862,490	\$ 109,506,019	\$ 113,995,217	\$ 121,706,841	\$ 126,037,996	\$ 128,422,785	\$ 145,984,691	\$ 148,171,203
Legal Debt Margin as a Percentage of the Debt Limit	94.81%	97.23%	100.00%	83.42%	83.47%	82.52%	82.54%	81.20%	83.80%	84.86%
Unvoted Debt Limit - 1.0% of Assessed Value (2)	\$ 44,593,150	\$ 45,869,197	\$ 52,544,996	\$ 53,107,092	\$ 55,231,230	\$ 59,593,478	\$ 61,678,630	\$ 63,859,041	\$ 70,281,876	\$ 70,442,481
Amount of Debt Subject to Limit	(5,707,968)	(3,129,643)	-	(21,761,710)	(22,582,859)	(25,776,853)	(26,658,579)	(29,724,816)	(28,220,000)	(26,435,000)
Unvoted Legal Debt Margin	\$ 38,885,182	\$ 42,739,554	\$ 52,544,996	\$ 31,345,382	\$ 32,648,371	\$ 33,816,625	\$ 35,020,051	\$ 34,134,225	\$ 42,061,876	\$ 44,007,481
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	87.20%	93.18%	100.00%	59.02%	59.11%	56.75%	56.78%	53.45%	59.85%	62.47%

Source: Office of the Auditor, Lorain County, Ohio

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

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

Lorain County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u> (in thousands)	<u>Per Capita</u> <u>Personal Income</u> (per thousand)	<u>Unemployment</u> <u>Rate (2)</u>
1999	281,231	7,231,275	26	4.80%
2000	284,664	7,646,416	26.86	5.00%
2001	284,664	7,740,095	27.19	5.40%
2002	284,664	7,804,052	27.41	6.80%
2003	284,664	8,138,062	28.59	7.30%
2004	284,664	8,526,278	29.95	6.70%
2005	284,664	8,526,278	29.95	5.80%
2006	284,664	6,504,572	22.85	5.50%
2007	284,664	9,209,700	32.35	6.20%
2008	284,664	9,209,700 (3)	32.35 (3)	7.00%

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

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

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

Sources:

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

Note: Total employment within the County for 1999 is unavailable

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

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

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

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

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

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

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

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

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

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

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

Source: Lorain County Departments
 (1) Estimated

Note: Only seven years of data is available

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

	2002	2003	2004	2005	2006	2007	2008
General Government							
Legislative and Executive Commissioners							
Administrative office space (sq. ft.)	7,918	7,918	8,587	8,587	18,949	18,949	18,949
Auditor							
Administrative office space	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Treasurer							
Administrative office space	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895	895	895
Prosecuting Attorney							
Administrative office space	10,582	10,582	33,574	33,574	33,574	33,574	33,574
Board of Elections							
Administrative office space	7,579	7,579	14,870	14,870	14,870	14,870	14,870
Recorder							
Administrative office space	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Buildings and Grounds							
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Data Processing							
Administrative office space	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Central Purchasing							
Administrative office space	669	669	1,940	1,940	1,940	1,940	1,940
Judicial							
Common Pleas Court							
Administrative and Courtroom Space	N/A	N/A	62,775	62,775	62,775	62,775	62,775
Number of court rooms	8	8	10	10	10	10	10
Probate Court							
Number of court rooms	1	1	1	1	1	1	1
Clerk of Courts							
Administrative office space	N/A	N/A	17,513	17,513	17,513	17,513	17,513
Certificate of Title							
Domestic Relations							
Administrative office space	3,466	3,466	3,466	3,466	3,466	3,466	3,466
Law Library							
Administrative office space	12,142	12,142	35,035	35,035	35,035	35,035	35,035
Information Technology							
Administrative office space	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Public Safety							
Administrative office space	N/A	2,380	2,380	2,380	2,380	2,380	2,380
Sheriff							
Jail capacity	422	422	422	422	422	422	422
Number of patrol vehicles	30	30	31	36	41	48	48
Probation							
Administrative office space	N/A	N/A	355	355	355	355	355

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

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

Source: Various County Departments, square footage approximated

Note: In 2004 Lorain County opened a new 224,000 sq. ft. Justice Center

Only seven years of data is available