

LORAIN COUNTY, OHIO
December 31, 2009

**LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009**

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June 28, 2010

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, 2009. 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 2009, continued numerous other projects, and despite the distressed financial times has been able to commence and invest in a number of new projects. The County is committed to serve the public more efficiently and effectively in addition to promoting greater economic growth. The County continued to invest in the infrastructure with the repaving of more than four highway miles, replacing two bridges and repairing another seven along with repairs of numerous culverts in order to maintain the high level of service that the citizenry deserves.

The County commenced a much-anticipated project creating a transit facility. More than \$200,000 was spent in the later part of 2009 towards this project. The County will be able to house and maintain all its transit vehicles in one area to maximize the use of county resources.

An ongoing project the County is methodically working towards completion is the restoration of the historic transportation hub that served the County many years ago. Over \$2.1 million was spent in 2009 towards the long-term project with an aggregate cost to date of \$3.7 million. As funds become available, mainly through grants, work is done to renovate the historic structure.

The County spent more than \$400,000 towards the maintenance and repair of the brick façade to the Lorain County Justice Center. These repairs will extend the useful life of the structure and reduce operating costs. Initially completed in May 2004 the County completed the 224,000 square foot structure with capitalized construction costs of approximately \$41.7 million. The total costs of the project was \$46 million which included items other than the brick and mortar, was paid from cash reserves on hand, and issuance of \$25 million in bonds. The Justice Center was designed and built to accommodate for potential future growth. Since its opening, the County has expended an additional \$2.3 million in construction costs for the facility.

In recent years the County completed major renovations and complete rebuilds of its sanitary sewer lines, wastewater plants and pumping stations. A great deal of the costs for these projects will be recovered through user fees and assessments. Additionally, the County 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. The County expended \$1.2 million this past year on this project with two years of costs approaching \$1.4 million. These projects will provide more efficient operations and comply with mandated environmental protection orders.

County leadership is continuously exploring options and potential projects that will better serve and meet the needs of the public. The leadership of the County is looking to position itself by building the foundation today for future growth for when the economy rebounds. These are just a few ongoing initiatives.

DEPARTMENT FOCUS

The featured department for this year's CAFR is the Lorain County Board of Revision.

By statute the Auditor is the Secretary of the Board of Revision. The board also includes the County Treasurer and the President of the Board of Commissioners. Daniel J. Talarek, Lorain County Treasurer was elected chairman and Mark R. Stewart, County Auditor was designated secretary. This year, Commissioner Betty Blair, President of the Board of Commissioners will serve as the third member of the review board. It is the responsibility of the Board of Revision to rule on property assessment prior to the issuance of the real estate tax list. Property valuation complaints are also heard before the board.

The Lorain County Board of Revision's organizational meeting convenes on the second Monday in January. Items on the agenda include the appointment of alternates, policy and procedural matters, as well as a tentative calendar.

This first year after the triennial update continues to be busy with hundreds of taxpayers taking advantage Board of Revision appeal process. In 2009, the Lorain County Board of Revision settled 75 percent of their hearings by reducing values for property owners who produced credible evidence according to accepted appraisal standards.

At the time of the March 31, 2010 filing deadline, the board office acknowledged 1,156 taxpayer complaints. This is a significant decrease in complaints from year 2009's approximate 2,000 cases filed with the Board. However, this number does demonstrate a continued increase compared with the 2008 appeal year when only 642 complaints were filed. The fluctuations in complaints are attributed to the declining economy and the many foreclosures within the county, affecting and ultimately decreasing the value of property within a neighborhood. Those who missed this deadline will be able to request complaint forms and file appeals for the 2010 tax year beginning in mid-December.

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, 2009, general obligation bonds outstanding totaled \$30,465,000. During 2009, general obligation bond was issued for \$5,870,000 and \$1,840,000 of general obligation bonds were retired. The County's total legal debt margin at December 31, 2009 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, 2009, the special assessment liability for the loans was \$678,603.

Special Assessment Bonds outstanding at December 31, 2009, were \$3,555,864. 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 \$1,779,285 during 2009.

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, 2009. 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, 2008. 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,

Mark R. Stewart
Lorain County Auditor

Lorain County, Ohio
Elected Officials
As of December 31, 2009

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

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ACCOUNTANT'S COMPILATION REPORT

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

We have compiled 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, as of and for the year ended December 31, 2009 which collectively comprise the County's basic financial statements, as listed in the table of contents. These statements were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Frank, Seringer & Chaney Inc.

Amherst, Ohio
May 28, 2010

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2009

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, 2009. 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 2009 are:

- The General Fund balance decreased \$7,700,610 or 28.3%

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, 2009

Fund Financial Statements

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

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

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

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

Proprietary Funds – The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an Enterprise Fund to account for the Lorain County Regional Airport, 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.

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.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2009

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 \$244.6 million (\$222.3 million in governmental activities and \$22.3 million in business-type activities) as of December 31, 2009. The largest portion of the County's net assets (43.2%) is in unrestricted net assets and (55.2%) 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	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Assets						
Current and Other Assets	\$199.4	\$211.1	\$ 2.2	\$.7	\$201.6	\$211.8
Capital Assets, net	<u>139.8</u>	<u>141.7</u>	<u>30.0</u>	<u>29.0</u>	<u>169.8</u>	<u>170.7</u>
Total Assets	<u>\$339.2</u>	<u>\$352.8</u>	<u>\$32.2</u>	<u>\$29.7</u>	<u>\$371.4</u>	<u>\$382.5</u>
Liabilities						
Current and Other Liabilities	\$ 17.9	\$ 18.9	\$1.2	\$.7	\$ 19.1	\$ 19.6
Deferred Revenue	49.8	50.0	.1	-	49.9	50.0
Note Payable	3.3	3.5	1.9	5.4	5.2	8.9
Long-Term Liabilities due within one year	7.3	7.2	.2	.2	7.5	7.4
Long-Term Liabilities due in more than one year	<u>38.6</u>	<u>40.4</u>	<u>6.5</u>	<u>.9</u>	<u>45.1</u>	<u>41.3</u>
Total Liabilities	<u>\$116.9</u>	<u>\$120.0</u>	<u>\$9.9</u>	<u>\$7.2</u>	<u>\$126.6</u>	<u>\$127.2</u>
Net Assets						
Invested in Capital Assets Net of Debt	\$111.6	\$111.5	\$23.3	\$22.7	\$134.9	\$134.2
Restricted:						
Highways and Streets	1.2	2.1	-	-	1.2	2.1
Justice Center	.3	1.6	-	-	.3	1.6
Sewer Projects	.7	.9	-	-	.7	.9
Capital Improvements	1.8	1.7	-	-	1.8	1.7
Unrestricted	<u>106.7</u>	<u>115.0</u>	<u>(1.0)</u>	<u>(.2)</u>	<u>105.7</u>	<u>114.8</u>
Total Net Assets	<u>\$222.3</u>	<u>\$232.8</u>	<u>\$22.3</u>	<u>\$22.5</u>	<u>\$244.6</u>	<u>\$255.3</u>

At December 31, 2009, Unrestricted assets (\$106.7 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, 2009

Table 2 below, indicates the changes in net assets for the year ended December 31, 2009 and 2008.

TABLE 2
CHANGES IN NET ASSETS
(In Millions)

	Governmental Activities		Business Type Activities		Total	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Revenues						
Program Revenues:						
Charge for Services	\$38.3	\$ 38.7	\$1.6	\$2.1	\$ 39.9	\$ 40.8
Operating Grants and Contributions	90.5	100.7	3.9	2.6	94.4	103.3
Capital Grants and Contributions	4.4	1.1	-	-	4.4	1.1
General Revenues:						
Taxes	75.6	68.1	-	-	75.6	68.1
Investment Income	1.8	5.9	-	-	1.8	5.9
Intergovernmental Revenue not Restricted to Specific Programs	7.4	11.5	-	-	7.4	11.5
Other	<u>2.3</u>	<u>1.7</u>	<u>.5</u>	<u>-</u>	<u>2.8</u>	<u>1.7</u>
Total Revenues	<u>\$220.3</u>	<u>\$227.7</u>	<u>\$6.0</u>	<u>\$4.7</u>	<u>\$226.3</u>	<u>\$232.4</u>
Program Expenses						
General Government:						
Legislative and Executive	\$ 33.3	\$ 34.4	\$ -	\$ -	\$ 33.3	\$ 34.4
Judicial System	19.5	20.7	-	-	19.5	20.7
Public Safety	25.1	26.8	-	-	25.1	26.8
Public Works	12.3	13.4	-	-	12.3	13.4
Health	47.7	50.0	-	-	47.7	50.0
Human Services	90.3	90.4	-	-	90.3	90.4
Economic Development and Assist.	.4	.6	-	-	.4	.6
Interest and Fiscal Charges	1.6	2.0	-	-	1.6	2.0
Regional Airport	-	-	.7	.7	.7	.7
Sewer System	-	-	1.5	1.6	1.5	1.6
County Transit	<u>-</u>	<u>-</u>	<u>4.6</u>	<u>4.6</u>	<u>4.6</u>	<u>4.6</u>
Total Program Expenses	<u>\$230.2</u>	<u>\$238.3</u>	<u>\$6.8</u>	<u>\$6.9</u>	<u>\$237.0</u>	<u>\$245.2</u>
Increase(Decrease) in Net Assets						
Before Transfers and Contributions	(9.9)	(10.6)	(.8)	(2.2)	(10.7)	(12.8)
Transfers and Contributions	<u>(.6)</u>	<u>(.7)</u>	<u>.6</u>	<u>1.1</u>	<u>-</u>	<u>.4</u>
Change in Net Assets	(10.5)	(11.3)	(2)	(1.1)	(10.7)	(12.4)
Net Assets – Beginning	<u>232.8</u>	<u>244.1</u>	<u>22.5</u>	<u>23.6</u>	<u>255.3</u>	<u>266.0</u>
Net Assets – Ending	<u>\$222.3</u>	<u>\$232.8</u>	<u>\$22.3</u>	<u>\$22.5</u>	<u>\$244.6</u>	<u>\$253.6</u>

The overall Financial Position of the County has deteriorated. Although expenditures were comparable with the previous year, the revenues decreased by almost 3%.

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Governmental Activities

Tax revenue accounts for \$75,629,443 of the \$220,329,852 total revenue for governmental activity, or 34.3% 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 \$199,307 during the year 2009. Major revenue sources were Charges for Services of \$1,589,245 and Operating Grants of \$3,915,189.

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 \$99,922,476, an increase of \$787,094 in comparison with the prior year. Approximately 79.1% of this total amount or \$79,050,776 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 \$3,363,757, (2) to pay debt service of \$3,820,357 or (3) for a variety of other restricted purposes of \$13,687,586.

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 \$7,296,607, while the total fund balance decreased to \$19,528,750. 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 15.6% of total General Fund expenditures, while total fund balance represents 41.9% of that same amount.

The fund balance of the County's General Fund decreased by approximately \$7,727,625 or 28.4%. 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, Lorain County Board of Development Disabilities (LCBDD), and Q Construction.

The fund balance of the Job and Family Services decreased by approximately \$126,258. The decrease is due to decrease in funding.

The fund balance for Children Services Board increased by \$565,093. The increase is due to a reduction in revenue and decreases in salaries, benefits and contract services.

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The fund balance for the Community Mental Health Board decreased approximately \$43,212. The decrease is due to decreases in contractual services and a decrease in intergovernmental revenue support.

The fund balance for the Lorain County Board of 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 \$905,998 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 \$1,522,441 and the decrease in net assets of the Sewer Fund was \$266,971 for the year. The County Transit Fund unrestricted net assets totaled (\$592,631) at year end and net assets increased \$435,500 during the year. The County Regional Airport unrestricted net assets totaled (\$37,284) at year end and net assets decreased \$367,836 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 2008 and 2009:

	2008	2009	Increase/(Decrease)
Fund Balance at Beginning of Year	\$14,889,089	\$10,640,043	\$(4,249,046)
Revenues	52,817,029	46,650,165	(6,166,864)
Expenditures	55,755,439	47,407,327	(8,348,112)
Advances/Transfers In/(Out)	(1,310,636)	(4,975,868)	3,665,232
Fund Balance at End Of Year	\$10,640,043	\$ 4,907,013	\$(5,733,030)

The ending year County General Fund balance decreased \$5,733,030 or 53.9% as compared to Year 2008. This decrease is a reflection of the total Fund activity, in terms of revenues, expenditures and transfers/advances. Revenues decreased by \$6,166,864 (11.7%) represented by decreases in sales tax, interest, license/permits/fees and intergovernmental collections. Expenditures decreased by \$8,348,112 (9.6%) represented by decreases in Legislative & Executive, Judicial, Public Safety and Human Services areas.

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

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The difference between the General Fund's final 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 made the following adjustments to the 2009 General Fund Budget:

- 1) Department Salaries & Wages and their associated line item accounts were reduced 20% for the majority of the departments within the General Fund.
- 2) Mandated line item accounts were reviewed and increased, decreased or maintained at the 2008 level as required by the Ohio Revised Code.
- 3) Supplies and Equipment line item accounts were maintained at the 2008 level.
- 4) Travel and Staff Training line item accounts remained frozen at the 2008 level.
- 5) Discretionary departmental line item accounts were maintained at the 2008 level.

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

	Service Component	2008 Actual Expenditures	% Of Total 2008 Expenses	2009 Actual Expenditures	% Of Total 2009 Expenses	\$ Increase/ (Decrease)	% Increase/ (Decrease)
1.	Legislative/Executive	\$28,553,944	51.2%	\$24,449,244	51.6%	(\$4,104,700)	(14.6%)
2.	Judicial	16,319,528	29.3%	14,187,224	29.9%	(2,132,304)	(13.1%)
3.	Public Safety	7,934,858	14.2%	6,144,625	13.0%	(1,790,233)	(22.5%)
4.	Capital Outlay	35,290	0.1%	-	0.0%	(35,290)	(100.0%)
5.	Human Services	2,129,441	3.8%	1,990,812	4.2%	(138,629)	6.5%
6.	Inter-Governmental	497,000	0.9%	367,000	0.8%	(130,000)	(26.1%)
7.	Public Works	282,227	0.5%	265,280	0.5%	(16,947)	(6.0%)
8.	Health	3,151	0.0%	3,142	0.0%	(9)	(0.3%)
	Total Expenditures	\$55,755,439	100.0%	\$47,407,327	100.0%	(\$8,348,112)	(15.0%)

Legislative/Executive and Judicial components are responsible for approximately four-fifths (81.5%) of all General Fund Expenditures in 2009, a \$6,237,004 (13.9%) decrease as compared to Year 2008. These two service components contain the majority of all personnel who receive salaries and benefits from the County General Fund. Employee salary and fringe benefits are responsible for the majority of the decrease in expenditures.

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Capital Assets

Table 3 below presents the net book value of the county's capital assets for governmental and business-type activities for 2009, compared to 2008.

Table 3
Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 5,346,617	\$ 5,346,617	\$ 4,531,484	\$ 4,531,484	\$ 9,878,101	\$ 9,878,101
Construction in Progress	4,155,889	1,978,914	1,595,302	151,136	5,751,191	2,130,050
Buildings, Structures and Improvements	83,868,886	86,042,571	8,326,304	8,710,985	92,195,190	94,753,556
Vehicles	2,768,520	2,847,289	1,894,881	1,561,453	4,663,401	4,408,742
Machinery and Equipment	2,894,458	2,818,406	32,620	38,818	2,927,078	2,857,224
Furniture and Fixtures	13,907	14,901	-	-	13,907	14,901
Intangible Assets	1,807,693	1,343,812	-	-	1,807,693	1,343,812
Infrastructure	38,942,763	41,319,846	-	-	38,942,763	41,319,846
Sewer Plants	-	-	3,939,292	4,022,749	3,939,292	4,022,749
Sewer Lines	-	-	9,251,046	9,518,347	9,251,046	9,518,347
Water Lines	-	-	474,351	497,368	474,351	497,368
Totals	\$139,798,733	\$141,712,356	\$30,045,280	\$29,032,340	\$169,844,013	\$170,744,696

An ongoing project is the restoration of the historic transportation hub that served the county many years ago with over \$2,100,000 spent in 2009 towards the long term project and an aggregate cost to date of \$3.7 million. The County has also expended an additional \$400,000 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. Additional costs of \$1,200,000 were incurred in 2009 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 2009 for the County and Fitch's had assigned an "AA" rating to the County for Year 2009 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 2009 ended with Lorain County General Obligation (G.O.) Bond Indebtedness being \$30,465,000. Excluding the County's April 2002 20-year G.O. Bond current \$14,885,000 debt balance for a new \$45,000,000 Justice Center, total G.O. Bond Indebtedness was \$15,580,000 at year-end 2009 as compared with year-end 2008 of \$10,730,000 an increase of \$4,850,000. The amount of \$1,700,000 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 \$5,230,000 of which \$2,605,000 will become due in March 2010; \$2,625,000 will become due May 2010.

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December 31, 2009

General Obligation Bonds	
Human Service Building & Juvenile Facilities	\$ 3,545,000
Engineer's Office	1,700,000
Board of Elections	1,415,000
Energy Conservation	3,050,000
Sewer System	<u>5,870,000</u>
	15,580,000
Justice Center	<u>14,885,000</u>
Total	<u>\$30,465,000</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 10.1%, which is an increase from the rate of 7.2% a year ago. The state average unemployment rate was 10.2% and the national average was 9.3%.
- 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 \$14,835,997 to \$7,296,607. The County has prepared a budget for 2009 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

Lorain County, Ohio
Statement of Net Assets
December 31, 2009

	<u>Primary Government</u>			<u>Component Units</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	
Assets:				
Cash and Cash Equivalents	\$ 98,172,443	\$ 2,789,248	\$ 100,961,691	\$ 372,108
Cash with Fiscal and Escrow	310,104	-	310,104	-
Cash in Segregated Accounts	1,609,923	-	1,609,923	-
Investments	-	-	-	888,674
Receivables, Net of Allowances	96,156,316	669,863	96,826,179	191,680
Internal Balances	1,454,396	(1,454,396)	-	-
Due from Component Units	301,116	-	301,116	-
Inventory	1,377,274	245	1,377,519	-
Deposits	-	-	-	1,000
Non-Current Assets:				
Bond Financing Fees	-	163,831	163,831	-
Bond Fund Program Reserves	-	-	-	2,505,311
Capital Assets not being Depreciated	9,502,506	6,126,786	15,629,292	139,400
Capital Assets, net of Depreciation	130,296,227	23,918,494	154,214,721	1,616,608
Total Assets	339,180,305	32,214,071	371,394,376	5,714,781
Liabilities:				
Accounts Payable	11,551,798	1,112,882	12,664,680	190,928
Claims Payable	2,571,086	-	2,571,086	-
Intergovernmental Payable	3,614,008	30,543	3,644,551	331,414
Accrued Interest	142,604	-	142,604	-
Unearned Revenue	49,790,297	53,499	49,843,796	-
Note Payable	3,330,000	1,900,000	5,230,000	-
Noncurrent Liabilities:				
Due within One Year	7,309,988	234,287	7,544,275	-
Due in more than One Year	38,545,443	6,546,290	45,091,733	-
Total Liabilities	116,855,224	9,877,501	126,732,725	522,342
Net Assets:				
Invested in Capital Assets, Net of Related Debt	111,647,869	23,344,044	134,991,913	1,701,093
Restricted:				
Highways & Streets	1,242,279	-	1,242,279	-
Justice Center	277,762	-	277,762	-
Sewer Projects	667,886	-	667,886	-
Bond Fund Program Reserves	-	-	-	3,353,986
Capital Improvements	1,747,699	-	1,747,699	-
Unrestricted	106,741,586	(1,007,474)	105,734,112	137,360
Total Net Assets	\$ 222,325,081	\$ 22,336,570	\$ 244,661,651	\$ 5,192,439

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, 2009

<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	\$ 33,291,855	\$ 20,628,979	\$ 792,519	\$ 3,987,323
Judicial	19,473,804	3,648,589	139,334	-
Public Safety	25,138,370	2,444,325	2,801,685	-
Public Works	12,294,506	484,342	7,231,493	449,014
Health	47,714,174	8,623,712	24,743,518	-
Human Services	90,325,937	2,465,634	54,337,562	-
Economic Development and Assistance	408,312	-	480,625	-
Interest on Long-Term Debt	1,588,641	-	-	-
Total Government Activities	<u>230,235,599</u>	<u>38,295,581</u>	<u>90,526,736</u>	<u>4,436,337</u>
Business-Type Activities:				
Lorain County Regional Airport	665,371	124,904	4,502	-
Sewer	1,518,223	852,252	-	-
County Transit	4,601,923	612,089	3,910,687	-
Total Business-Type Activities	<u>6,785,517</u>	<u>1,589,245</u>	<u>3,915,189</u>	<u>-</u>
Total Primary Government	<u>237,021,116</u>	<u>39,884,826</u>	<u>94,441,925</u>	<u>4,436,337</u>
Component Units:				
Lorain County Port Authority	195,328	166,266	25,000	-
Murray Ridge Production Center, Inc.	1,675,046	1,617,543	-	-
Total Component Units	<u>\$ 1,870,374</u>	<u>\$ 1,783,809</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
\$ (7,883,034)	\$ -	\$ (7,883,034)	\$ -
(15,685,881)	-	(15,685,881)	-
(19,892,360)	-	(19,892,360)	-
(4,129,657)	-	(4,129,657)	-
(14,346,944)	-	(14,346,944)	-
(33,522,741)	-	(33,522,741)	-
72,313	-	72,313	-
(1,588,641)	-	(1,588,641)	-
<u>(96,976,945)</u>	<u>-</u>	<u>(96,976,945)</u>	<u>-</u>
-	(535,965)	(535,965)	-
-	(665,971)	(665,971)	-
-	(79,147)	(79,147)	-
<u>-</u>	<u>(1,281,083)</u>	<u>(1,281,083)</u>	<u>-</u>
<u>(96,976,945)</u>	<u>(1,281,083)</u>	<u>(98,258,028)</u>	<u>-</u>
-	-	-	(4,062)
-	-	-	(57,503)
-	-	-	(61,565)
45,366,966	-	45,366,966	-
30,262,477	-	30,262,477	-
7,368,663	-	7,368,663	-
1,779,285	-	1,779,285	(4,502)
2,293,807	481,776	2,775,583	-
(600,000)	600,000	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>92,000</u>
<u>86,471,198</u>	<u>1,081,776</u>	<u>87,552,974</u>	<u>87,498</u>
<u>(10,505,747)</u>	<u>(199,307)</u>	<u>(10,705,054)</u>	<u>25,933</u>
<u>232,830,828</u>	<u>22,535,877</u>	<u>255,366,705</u>	<u>5,166,506</u>
<u>\$ 222,325,081</u>	<u>\$ 22,336,570</u>	<u>\$ 244,661,651</u>	<u>\$ 5,192,439</u>

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	General	Job & Family Services	Children Services	Community Mental Health
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 4,899,005	\$ 1,325,444	\$ 5,872,267	\$ 9,349,521
Cash with Fiscal Agent	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Receivables, Net of Allowances	14,518,945	5,156,657	13,357,935	12,889,096
Notes Receivable	-	-	-	-
Due from Other Funds	541,155	636,294	-	100,000
Due from Component Units	301,116	-	-	-
Advances to Other Funds	11,365,947	-	-	-
Materials and Supplies Inventory	201,515	14,631	8,850	3,101
Total Assets	<u>\$ 31,827,683</u>	<u>\$ 7,133,026</u>	<u>\$ 19,239,052</u>	<u>\$ 22,341,718</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 1,538,236	\$ 522,012	\$ 410,792	\$ 2,481,357
Contracts Payable	121,624	784,773	-	5,536
Intergovernmental Payable	1,029,282	342,303	322,797	28,585
Deferred Revenue	9,584,063	2,181,752	10,496,958	10,408,445
Due to Other Funds	25,728	-	44,615	-
Advances from Other Funds	-	-	-	-
Notes Payable	-	-	-	-
Total Liabilities	<u>12,298,933</u>	<u>3,830,840</u>	<u>11,275,162</u>	<u>12,923,923</u>
Fund Balances:				
Reserved for:				
Encumbrances	664,681	84,366	75,423	372,172
Inventory	201,515	14,631	8,850	3,101
Advances	11,365,947	-	-	200,000
Notes Receivable	-	-	-	-
Debt Service	-	-	-	-
Unreserved (Deficit), reported in:				
General Fund	7,296,607	-	-	-
Special Revenue Funds	-	3,203,189	7,879,617	8,842,522
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Total Fund Balances	<u>19,528,750</u>	<u>3,302,186</u>	<u>7,963,890</u>	<u>9,417,795</u>
Total Liabilities and Fund Balances	<u>\$ 31,827,683</u>	<u>\$ 7,133,026</u>	<u>\$ 19,239,052</u>	<u>\$ 22,341,718</u>

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

<u>LCBDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 9,344,253	\$ 1,737,891	\$ 50,909,623	\$ 83,438,004
-	-	310,104	310,104
-	-	1,609,923	1,609,923
23,282,511	1,009,440	25,149,314	95,363,898
-	-	744,365	744,365
-	-	52,686	1,330,135
-	-	-	301,116
-	-	-	11,365,947
256,386	-	892,791	1,377,274
<u>\$ 32,883,150</u>	<u>\$ 2,747,331</u>	<u>\$ 79,668,806</u>	<u>\$ 195,840,766</u>
\$ 924,314	\$ 44,220	\$ 2,938,765	\$ 8,859,696
12,656	204,980	657,979	1,787,548
546,647	-	1,344,394	3,614,008
19,613,222	519,459	14,333,203	67,137,102
105,345	13,752	1,119,564	1,309,004
-	8,030,678	1,850,254	9,880,932
-	2,915,000	415,000	3,330,000
<u>21,202,184</u>	<u>11,728,089</u>	<u>22,659,159</u>	<u>95,918,290</u>
93,436	743,795	1,329,884	3,363,757
256,386	-	892,791	1,377,274
-	-	-	11,565,947
-	-	744,365	744,365
-	-	3,820,357	3,820,357
-	-	-	-
-	-	-	7,296,607
11,331,144	-	55,061,678	86,318,150
-	-	(5,164,120)	(5,164,120)
-	(9,724,553)	324,692	(9,399,861)
<u>11,680,966</u>	<u>(8,980,758)</u>	<u>57,009,647</u>	<u>99,922,476</u>
<u>\$ 32,883,150</u>	<u>\$ 2,747,331</u>	<u>\$ 79,668,806</u>	<u>\$ 195,840,766</u>

Lorain County, Ohio
Reconciliation of Total Governmental Funds Balances
to Net Assets of Governmental Activities
December 31, 2009

Total governmental funds balances	\$ 99,922,476
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	139,798,733
Accrued interest is not due in current period and therefore is not reported in the funds.	(142,604)
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.	(16,860,860)
Deferrals from prior period already recorded in the net assets are now due and recorded in the fund balances	17,346,805
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(28,994,571)
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>11,255,102</u>
Net assets of governmental activities	<u><u>\$ 222,325,081</u></u>

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

Lorain County, Ohio
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
REVENUES				
Taxes:				
Property	\$ 7,659,322	\$ -	\$ 7,631,782	\$ 9,287,633
Sales	13,961,020	-	-	-
Charges for Services	3,705,681	-	-	-
Licenses, Permits and Fees	7,772,395	-	-	-
Fines and Forfeitures	1,388,805	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	7,317,111	29,646,132	10,343,931	16,824,318
Interest Income	1,747,894	-	-	-
Miscellaneous Revenue	1,528,302	179,252	46,335	117,862
Total Revenues	<u>45,080,530</u>	<u>29,825,384</u>	<u>18,022,048</u>	<u>26,229,813</u>
EXPENDITURES				
Current:				
General Government				
Legislative and Executive	23,727,668	-	-	-
Judicial	14,089,085	-	-	-
Public Safety	6,133,485	-	-	-
Public Works	250,736	-	-	-
Health	3,142	-	-	26,272,996
Human Services	1,974,121	29,953,321	17,459,598	-
Economic Development and Assistance	-	-	-	-
Intergovernmental	482,752	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>46,660,989</u>	<u>29,953,321</u>	<u>17,459,598</u>	<u>26,272,996</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,580,459)</u>	<u>(127,937)</u>	<u>562,450</u>	<u>(43,183)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	10,482	-	-	-
Transfers Out	(6,130,633)	-	-	-
Issuance of Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>(6,120,151)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(7,700,610)</u>	<u>(127,937)</u>	<u>562,450</u>	<u>(43,183)</u>
Fund Balances at Beginning of Year - (Restated - see note 2)	27,256,375	3,428,444	7,398,797	9,461,007
Increase (Decrease) in Reserve for Inventory	<u>(27,015)</u>	<u>1,679</u>	<u>2,643</u>	<u>(29)</u>
Fund Balances at End of Year	<u>\$ 19,528,750</u>	<u>\$ 3,302,186</u>	<u>\$ 7,963,890</u>	<u>\$ 9,417,795</u>

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

LCBDD	Q Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ 15,738,367	\$ -	\$ 5,049,862	\$ 45,366,966
-	-	16,301,457	30,262,477
1,384,276	-	12,243,917	17,333,874
(124,275)	-	5,162,961	12,811,081
-	-	706,681	2,095,486
-	-	254,650	254,650
12,131,896	3,534,225	35,529,698	115,327,311
-	-	31,391	1,779,285
(3,193)	-	1,318,641	3,187,199
<u>29,127,071</u>	<u>3,534,225</u>	<u>76,599,258</u>	<u>228,418,329</u>
-	-	4,794,817	28,522,485
-	-	2,409,271	16,498,356
-	-	18,841,837	24,975,322
-	13,752	7,899,481	8,163,969
-	-	21,066,053	47,342,191
27,200,833	-	15,543,308	92,131,181
-	-	399,263	399,263
-	-	-	482,752
-	-	2,152,722	2,152,722
-	-	1,568,601	1,568,601
-	4,426,471	304,378	4,730,849
<u>27,200,833</u>	<u>4,440,223</u>	<u>74,979,731</u>	<u>226,967,691</u>
<u>1,926,238</u>	<u>(905,998)</u>	<u>1,619,527</u>	<u>1,450,638</u>
-	1,200,000	8,030,633	9,241,115
(2,500,000)	(1,200,000)	(10,482)	(9,841,115)
-	-	3,693	3,693
<u>(2,500,000)</u>	<u>-</u>	<u>8,023,844</u>	<u>(596,307)</u>
(573,762)	(905,998)	9,643,371	854,331
12,248,542	(8,074,760)	47,416,977	99,135,382
6,186	-	(50,701)	(67,237)
<u>\$ 11,680,966</u>	<u>\$ (8,980,758)</u>	<u>\$ 57,009,647</u>	<u>\$ 99,922,476</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, 2009

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

Net change in fund balance - total government funds	\$ 854,331
Deferrals from prior period already recorded in the net assets are now due and recorded in revenue.	17,346,805
Deferrals recorded in the governmental funds for the year have previously been reported in net assets and must be removed.	(26,656,363)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period. (See note 2)	(1,624,856)
Expenses for accrued items, including interest, sick leave, vacation, personal time, and compensated absences are not due in the current period and therefore are not reported in the funds.	(17,003,464)
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.	16,467,461
Expenses incurred as a result of asset disposition in the current period	(339,161)
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.	2,152,722
Expenses related to changes in inventory not included with governmental activities	(67,237)
Net revenue of certain activities of internal service funds is reported with governmental activities	<u>(1,635,985)</u>
Change in net assets of governmental activities	<u>\$ (10,505,747)</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 8,426,398	\$ 7,639,322	\$ 7,659,322	\$ -	\$ 7,659,322	\$ -
Sales Tax	15,500,000	13,967,190	13,967,190	-	13,967,190	-
Charges for Services	3,289,525	3,700,004	3,702,652	-	3,702,652	2,648
Licenses, Permits and Fees	7,816,520	7,777,665	7,816,519	-	7,816,519	38,854
Fines and Forfeitures	1,564,000	1,433,292	1,444,131	-	1,444,131	10,839
Intergovernmental	6,752,992	7,603,932	7,613,560	-	7,613,560	9,628
Interest	3,260,363	2,778,522	3,001,346	-	3,001,346	222,824
Other	1,776,619	1,445,201	1,445,445	-	1,445,445	244
Total Revenues	48,386,417	46,365,128	46,650,165	-	46,650,165	285,037
Expenditures						
Current:						
General Government:						
Legislative and Executive	23,076,075	26,817,932	24,449,244	682,433	25,131,677	1,686,255
Judicial	9,075,030	14,819,541	14,187,224	137,604	14,324,828	494,713
Public Safety	3,828,816	6,505,267	6,144,625	166,275	6,310,900	194,367
Public Works	160,622	277,164	265,280	8,679	273,959	3,205
Health	4,971	4,971	3,142	-	3,142	1,829
Human Services	2,306,614	2,215,794	1,990,812	2,500	1,993,312	222,482
Capital Outlay	225,819	201,810	-	14,729	14,729	187,081
Intergovernmental	424,118	370,718	367,000	3,400	370,400	318
Total Expenditures	39,102,065	51,213,197	47,407,327	1,015,620	48,422,947	2,790,250
Excess(Deficiency) of Revenues Over(Under) Expenditures	9,284,352	(4,848,069)	(757,162)	(1,015,620)	(1,772,782)	3,075,287
Other Financing Sources (Uses)						
Advances - In	1,762,825	2,854,794	2,854,794	-	2,854,794	-
Advances - Out	(1,500,000)	(1,710,511)	(1,710,511)	-	(1,710,511)	-
Operating Transfers - In	-	10,482	10,482	-	10,482	-
Operating Transfers - Out	(18,971,793)	(6,346,754)	(6,130,633)	-	(6,130,633)	216,121
Total Other Financing (Uses)	(18,708,968)	(5,191,989)	(4,975,868)	-	(4,975,868)	216,121
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(9,424,616)	(10,040,058)	(5,733,030)	\$ (1,015,620)	\$ (6,748,650)	\$ 3,291,408
Fund Balance at Beginning of Year	10,640,043	10,640,043	10,640,043			
Fund Balance at End of Year	\$ 1,215,427	\$ 599,985	\$ 4,907,013			

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, 2009

	<u>Original Budget</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	\$ 32,813,436	\$ 31,026,642	\$ 31,035,501	\$ -	\$ 31,035,501	\$ 8,859
Other	205,000	178,509	179,252	-	179,252	743
Total Revenues	<u>33,018,436</u>	<u>31,205,151</u>	<u>31,214,753</u>	<u>-</u>	<u>31,214,753</u>	<u>9,602</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	9,351,398	8,474,398	8,442,810	-	8,442,810	31,588
Fringe Benefits	3,672,448	3,784,678	3,766,106	-	3,766,106	18,572
Supplies and Materials	375,695	319,221	316,638	1,315	317,953	1,268
Equipment	324,041	114,774	93,485	21,288	114,773	1
Contractual Services	18,368,279	17,852,418	17,673,948	61,660	17,735,608	116,810
Fees	450,000	342,049	342,049	-	342,049	-
Other	102,500	132,834	123,623	6,383	130,006	2,828
Total Expenditures	<u>32,644,361</u>	<u>31,020,372</u>	<u>30,758,659</u>	<u>90,646</u>	<u>30,849,305</u>	<u>171,067</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	374,075	184,779	456,094	<u>\$ (90,646)</u>	<u>\$ 365,448</u>	<u>\$ 180,669</u>
Fund Balance at Beginning of Year	<u>869,350</u>	<u>869,350</u>	<u>869,350</u>			
Fund Balance at End of Year	<u>\$ 1,243,425</u>	<u>\$ 1,054,129</u>	<u>\$ 1,325,444</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)
Children Services
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 8,712,235	\$ 7,631,782	\$ 7,631,782	\$ -	\$ 7,631,782	\$ -
Intergovernmental	10,269,061	10,517,962	10,642,507	-	10,642,507	124,545
Other	-	43,617	43,617	-	43,617	-
Total Revenues	18,981,296	18,193,361	18,317,906	-	18,317,906	124,545
Expenditures						
Current:						
Human Services:						
Salaries and Wages	8,499,574	8,499,574	8,485,295	-	8,485,295	14,279
Fringe Benefits	2,855,282	2,942,382	2,828,419	-	2,828,419	113,963
Supplies and Materials	171,966	214,127	97,196	5,008	102,204	111,923
Equipment	215,761	266,576	95,544	3,365	98,909	167,667
Contractual Services	6,225,029	6,084,083	4,373,970	52,629	4,426,599	1,657,484
Other	1,788,779	1,673,641	1,391,986	28,026	1,420,012	253,629
Total Expenditures	19,756,391	19,680,383	17,272,410	89,028	17,361,438	2,318,945
Excess (Deficiency) of Revenues Over (Under) Expenditures	(775,095)	(1,487,022)	1,045,496	<u>\$ (89,028)</u>	<u>\$ 956,468</u>	<u>\$ 2,443,490</u>
Fund Balance at Beginning of Year	4,811,817	4,811,817	4,811,817			
Fund Balance at End of Year	<u>\$ 4,036,722</u>	<u>\$ 3,324,795</u>	<u>\$ 5,857,313</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, 2009

	<u>Original Budget</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	\$ 10,750,289	\$ 9,287,633	\$ 9,287,633	\$ -	\$ 9,287,633	\$ -
Intergovernmental	18,246,418	16,567,692	16,573,063	-	16,573,063	5,371
Other	-	117,862	117,862	-	117,862	-
Total Revenues	<u>28,996,707</u>	<u>25,973,187</u>	<u>25,978,558</u>	<u>-</u>	<u>25,978,558</u>	<u>5,371</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	851,368	851,368	781,823	-	781,823	69,545
Fringe Benefits	303,270	334,570	254,394	-	254,394	80,176
Supplies and Materials	112,061	109,591	15,948	-	15,948	93,643
Equipment	32,800	32,800	3,754	-	3,754	29,046
Capital Outlay	17,000	17,000	2,567	1,754	4,321	12,679
Contractual Services	29,925,505	30,833,051	25,979,053	507,675	26,486,728	4,346,323
Other	368,900	487,473	267,051	5,832	272,883	214,590
Total Expenditures	<u>31,610,904</u>	<u>32,665,853</u>	<u>27,304,590</u>	<u>515,261</u>	<u>27,819,851</u>	<u>4,846,002</u>
(Deficiency) of Revenues (Under) Expenditures	(2,614,197)	(6,692,666)	(1,326,032)	<u>\$ (515,261)</u>	<u>\$ (1,841,293)</u>	<u>\$ 4,851,373</u>
Fund Balance at Beginning of Year	<u>10,720,507</u>	<u>10,720,507</u>	<u>10,720,507</u>			
Fund Balance at End of Year	<u>\$ 8,106,310</u>	<u>\$ 4,027,841</u>	<u>\$ 9,394,475</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)
LCBDD
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 18,540,291	\$ 15,738,367	\$ 15,738,367	\$ -	\$ 15,738,367	\$ -
Charges for Services	1,565,000	1,176,417	1,176,417	-	1,176,417	-
Intergovernmental	10,012,343	12,030,530	12,030,530	-	12,030,530	-
Other	4,000	10,443	10,443	-	10,443	-
Total Revenues	<u>30,121,634</u>	<u>28,955,757</u>	<u>28,955,757</u>	<u>-</u>	<u>28,955,757</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	15,283,000	15,283,000	13,522,451	-	13,522,451	1,760,549
Fringe Benefits	7,485,670	7,620,451	7,209,050	-	7,209,050	411,401
Supplies and Materials	865,316	887,425	404,741	14,288	419,029	468,396
Equipment	215,151	353,651	228,958	60,411	289,369	64,282
Contractual Services	6,530,871	6,644,457	4,452,698	496,752	4,949,450	1,695,007
Capital Outlay	141,228	141,220	38,460	11,464	49,924	91,296
Other	1,500,050	1,696,358	1,522,480	8,840	1,531,320	165,038
Total Expenditures	<u>32,021,286</u>	<u>32,626,562</u>	<u>27,378,838</u>	<u>591,755</u>	<u>27,970,593</u>	<u>4,655,969</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,899,652)	(3,670,805)	1,576,919	(591,755)	985,164	4,655,969
Other Financing (Uses)						
Operating Transfers - Out	-	(2,500,000)	(2,500,000)	-	(2,500,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(1,899,652)	(6,170,805)	(923,081)	<u>\$ (591,755)</u>	<u>\$ (1,514,836)</u>	<u>\$ 4,655,969</u>
Fund Balance at Beginning of Year	<u>10,341,431</u>	<u>10,341,431</u>	<u>10,341,431</u>			
Fund Balance at End of Year	<u>\$ 8,441,779</u>	<u>\$ 4,170,626</u>	<u>\$ 9,418,350</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, 2009

	<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>Sever System</u>	<u>County Transit</u>	<u>Totals</u>	
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 297,474	\$ 1,889,502	\$ 602,272	\$ 2,789,248	\$ 14,734,439
Receivables, Net of Allowance	11,421	50,892	607,550	669,863	48,053
Due from Other Funds	-	4,550	29,492	34,042	-
Inventory	-	245	-	245	-
Total Current Assets	<u>308,895</u>	<u>1,945,189</u>	<u>1,239,314</u>	<u>3,493,398</u>	<u>14,782,492</u>
Noncurrent Assets:					
Capital Assets, Net of Depreciation:					
Land	4,479,800	51,681	-	4,531,481	-
Construction In Progress	-	1,389,711	205,591	1,595,302	-
Vehicles	305,317	18,925	1,454,676	1,778,918	-
Buildings & Improvements	8,210,435	-	231,835	8,442,270	-
Machinery & Equipment	16,968	-	15,652	32,620	-
Sewer Plant	-	3,939,292	-	3,939,292	-
Sewer Lines	-	9,251,046	-	9,251,046	-
Water Lines	-	474,351	-	474,351	-
Bond Financing Fees (net of amortization of \$913)	-	163,831	-	163,831	-
Total Noncurrent Assets	<u>13,012,520</u>	<u>15,288,837</u>	<u>1,907,754</u>	<u>30,209,111</u>	<u>-</u>
Total Assets	<u>\$ 13,321,415</u>	<u>\$ 17,234,026</u>	<u>\$ 3,147,068</u>	<u>\$ 33,702,509</u>	<u>\$ 14,782,492</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 5,089	\$ 48,937	\$ 1,058,856	\$ 1,112,882	\$ 904,554
Compensated Absences	-	21,349	3,914	25,263	-
Claims and Judgments Payable	-	-	-	-	2,571,086
Due to Other Funds	-	2,288	1,135	3,423	51,750
Intergovernment Payable	-	24,808	5,735	30,543	-
Advances from Other Funds	287,591	447,424	750,000	1,485,015	-
OWDA Loan - Current	-	149,801	-	149,801	-
OPWC Loan - Current	-	9,223	-	9,223	-
Note Payable	-	1,900,000	-	1,900,000	-
General Obligation Bonds	-	50,000	-	50,000	-
Deferred Revenue	24,000	-	-	24,000	-
Total Current Liabilities	<u>316,680</u>	<u>2,653,830</u>	<u>1,819,640</u>	<u>4,790,150</u>	<u>3,527,390</u>
Noncurrent Liabilities:					
Matured Compensated Absences	-	41,773	12,305	54,078	-
OWDA Loan	-	528,802	-	528,802	-
OPWC Loan	-	143,410	-	143,410	-
General Obligation Bonds	-	5,820,000	-	5,820,000	-
Deferred revenue	29,499	-	-	29,499	-
Total Noncurrent Liabilities	<u>29,499</u>	<u>6,533,985</u>	<u>12,305</u>	<u>6,575,789</u>	<u>-</u>
Total Liabilities	<u>346,179</u>	<u>9,187,815</u>	<u>1,831,945</u>	<u>11,365,939</u>	<u>3,527,390</u>
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	13,012,520	6,523,770	1,907,754	21,444,044	-
Unrestricted	(37,284)	1,522,441	(592,631)	892,526	11,255,102
Total Net Assets	<u>12,975,236</u>	<u>8,046,211</u>	<u>1,315,123</u>	<u>22,336,570</u>	<u>11,255,102</u>
Total Liabilities and Net Assets	<u>\$ 13,321,415</u>	<u>\$ 17,234,026</u>	<u>\$ 3,147,068</u>	<u>\$ 33,702,509</u>	<u>\$ 14,782,492</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, 2009

	<u>Enterprise Fund</u>				<u>Governmental Activity</u>
	<u>Major</u>		<u>NonMajor</u>		<u>Internal Service Fund</u>
	<u>Lorain County Regional Airport</u>	<u>Sewer System</u>	<u>County Transit</u>	<u>Totals</u>	
Operating Revenues:					
Charges for Services	\$ 124,904	\$ 852,252	\$ 612,089	\$ 1,589,245	\$ 20,320,855
Grants and Contributions	4,502	-	3,910,687	3,915,189	-
Other	68,129	399,000	14,647	481,776	96,324
Total Operating Revenues	197,535	1,251,252	4,537,423	5,986,210	20,417,179
Operating Expenses:					
Contract Services	204,214	294,651	3,940,961	4,439,826	2,150,940
Personal Services	-	421,741	156,176	577,917	-
Fringe Benefits	-	135,752	64,444	200,196	-
Depreciation	408,631	375,127	145,931	929,689	-
Amortization of Bond Financing Fees	-	913	-	913	19,902,224
Supplies and Materials	12,307	28,385	8,293	48,985	-
Miscellaneous	27,142	21,427	73,779	122,348	-
Total Operating Expenses	652,294	1,277,996	4,389,584	6,319,874	22,053,164
Operating Income	(454,759)	(26,744)	147,839	(333,664)	(1,635,985)
Nonoperating (Expenses):					
Materials and Maintenance	(13,077)	(14,637)	(212,339)	(240,053)	-
Interest and Fiscal Charges	-	(225,590)	-	(225,590)	-
Total Non-operating (Expenses)	(13,077)	(240,227)	(212,339)	(465,643)	-
Income/(Loss) Before Operating Transfers and Capital Contribution	(467,836)	(266,971)	(64,500)	(799,307)	(1,635,985)
Transfers In	100,000	1,200,000	500,000	1,800,000	-
Transfers Out	-	(1,200,000)	-	(1,200,000)	-
Change in Net Assets	(367,836)	(266,971)	435,500	(199,307)	(1,635,985)
Net Assets at Beginning of Year - (Restated - see note 2)	13,343,072	8,313,182	879,623	22,535,877	12,891,087
Net Assets at End of Year	\$ 12,975,236	\$ 8,046,211	\$ 1,315,123	\$ 22,336,570	\$ 11,255,102

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, 2009

	<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	\$ 164,604	\$ 1,180,140	\$ 603,728	\$ 1,948,472	\$ 20,306,644
Cash Paid to Suppliers	(277,521)	(320,759)	(3,316,508)	(3,914,788)	(2,364,525)
Cash Paid for Claims	-	-	-	-	(19,313,891)
Cash Paid to Employees	-	(608,721)	(222,636)	(831,357)	(104,263)
Other Receipts	126,974	136,175	3,701,809	3,964,958	143,734
Net Cash Provided (Used) by Operating Activities	14,057	386,835	766,393	1,167,285	(1,332,301)
Cash Flows from Noncapital Financing Activities:					
Transfers In	100,000	1,200,000	500,000	1,800,000	-
Transfers Out	-	(1,200,000)	-	(1,200,000)	-
Net Cash Provided by Noncapital Financing Activities	100,000	-	500,000	600,000	-
Cash Flows from Capital and Related Financing Activities:					
Bond Financing Fees	-	(199,727)	-	(199,727)	-
Capital Outlay	(13,077)	(1,253,212)	(916,393)	(2,182,682)	-
Note Proceeds	-	7,470,000	-	7,470,000	-
Bond Proceeds	-	5,870,000	-	5,870,000	-
Principal Payments - OWDA Loans	-	(142,736)	-	(142,736)	-
Principal Payments - OPWC Loans	-	(4,895)	-	(4,895)	-
Principal Payments on Notes	-	(10,925,000)	-	(10,925,000)	-
Interest Paid	-	(190,607)	-	(190,607)	-
Net Cash (Used) by Capital and Related Financing Activities	(13,077)	623,823	(916,393)	(305,647)	-
Net Increase (Decrease) in Cash	100,980	1,010,658	350,000	1,461,638	(1,332,301)
Cash and Cash Equivalents, January 1, 2009	196,494	878,844	252,272	1,327,610	16,066,740
Cash and Cash Equivalents, December 31, 2009	<u>\$ 297,474</u>	<u>\$ 1,889,502</u>	<u>\$ 602,272</u>	<u>\$ 2,789,248</u>	<u>\$ 14,734,439</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, 2009

**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)	\$ (454,759)	\$ (26,744)	\$ 147,839	\$ (333,664)	\$ (1,635,985)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	408,631	376,040	145,931	930,602	-
(Increase) Decrease in Operating Assets:					
Accounts Receivable	(4,429)	65,064	(490)	60,145	33,199
Intergovernment Receivable	122,472	-	2,217	124,689	-
Due from Other Funds	-	260,546	(23,352)	237,194	-
Prepaid Expense	-	-	-	-	-
Increase (Decrease) in Operating Liabilities:					
Accounts Payable	(33,858)	13,033	493,245	472,420	267,372
Claims Payable	-	-	-	-	-
Sick Leave, Vacation Payable	-	(47,682)	(180)	(47,862)	-
Due to Other Funds	-	(262,337)	1,135	(261,202)	3,113
Intergovernment Payable	-	8,915	48	8,963	-
Deferred Revenue	(24,000)	-	-	(24,000)	-
Total Adjustments	<u>468,816</u>	<u>413,579</u>	<u>618,554</u>	<u>1,500,949</u>	<u>303,684</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 14,057</u>	<u>\$ 386,835</u>	<u>\$ 766,393</u>	<u>\$ 1,167,285</u>	<u>\$ (1,332,301)</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, 2009

	Agency Funds
Assets:	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 20,307,345
Cash and Cash Equivalents in Segregated Accounts	6,371,660
Property and Other Taxes	313,323,946
Special Assessments	18,175,370
Intergovernment Receivable	20,992,525
Total Assets	\$ 379,170,846
 Liabilities:	
Local Government Taxes Payable	\$ 9,967,367
Intergovernmental Payable	327,987,546
Undistributed Monies	41,215,933
Total Liabilities	\$ 379,170,846

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, 2009
Murray Ridge Production Center, Inc. - June 30, 2009

	<u>Lorain County Port Authority</u>	<u>Murray Ridge Production Center, Inc.</u>	<u>Total Component Units</u>
Assets:			
Current Assets:			
Cash and Equivalents	\$ 199,854	\$ 172,254	\$ 372,108
Investments	-	888,674	888,674
Receivables, Net of Allowances	600	191,080	191,680
Deposits	-	1,000	1,000
Total Current Assets	<u>200,454</u>	<u>1,253,008</u>	<u>1,453,462</u>
Non-Current Assets			
Restricted Bond Fund Program Reserves	<u>2,505,311</u>	-	<u>2,505,311</u>
Total Non-Current Assets	<u>2,505,311</u>	<u>-</u>	<u>2,505,311</u>
Capital Assets, Net of Depreciation			
Construction in Progress	139,400		139,400
Building	1,561,693		1,561,693
Equipment		54,915	54,915
Total Capital Assets	<u>1,701,093</u>	<u>54,915</u>	<u>1,756,008</u>
Total Assets	<u>\$ 4,406,858</u>	<u>\$ 1,307,923</u>	<u>\$ 5,714,781</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 71,252	\$ 119,676	\$ 190,928
Intergovernmental Payable	331,414	-	331,414
Deferred Revenue	-	-	-
Total Current Liabilities	<u>402,666</u>	<u>119,676</u>	<u>522,342</u>
Net Assets:			
Invested in capital assets, net	1,701,093		1,701,093
Restricted	2,516,463	837,523	3,353,986
Unrestricted	<u>(213,364)</u>	<u>350,724</u>	<u>137,360</u>
Total Net Assets	<u>\$ 4,004,192</u>	<u>\$ 1,188,247</u>	<u>\$ 5,192,439</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, 2009
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2009

<u>Functions/Programs</u>	<u>Program Revenues</u>		
<u>Expenses</u>	<u>Charges for Services</u>	<u>Grants and Contributions</u>	
Lorain County Port Authority			
Economic Development	\$ 195,328	\$ 166,266	\$ 25,000
Murray Ridge Production Center, Inc.			
Production	1,675,046	1,617,543	-
Total Component Units	\$ 1,870,374	\$ 1,783,809	\$ 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**

<u>Lorain County Port Authority</u>	<u>Murray Ridge Production Center, Inc.</u>	<u>Total Component Units</u>
\$ (4,062)	\$ -	\$ (4,062)
-	(57,503)	(57,503)
<u>\$ (4,062)</u>	<u>\$ (57,503)</u>	<u>\$ (61,565)</u>
92,000		92,000
34,312	(38,814)	(4,502)
<u>126,312</u>	<u>(38,814)</u>	<u>87,498</u>
122,250	(96,317)	25,933
<u>3,881,942</u>	<u>1,284,564</u>	<u>5,166,506</u>
<u>\$ 4,004,192</u>	<u>\$ 1,188,247</u>	<u>\$ 5,192,439</u>

NOTE 1 - REPORTING ENTITY

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

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

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

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

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

The Lorain County Port Authority. The Lorain County Port Authority was created by statute as a separate and distinct political subdivision of the State. The purpose of the Lorain County Port Authority is to promote economic development by assisting private industry initiatives; by encouraging development and redevelopment; and by promoting investment in business, industrial and transportation projects. As of December 31, 2009, the Authority has a liability to the County in the amount of \$301,116 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, 2009

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) accounting standards codification to its business type activities and to its enterprise funds provided it does not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. These funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's 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 use the accrual basis of accounting and fiduciary funds use the economic resources measurement focus and agency funds have no measurement focus. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Nonexchange Transactions

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenues from sales taxes 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, 2009, but were levied to finance 2010 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 2009.

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

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

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

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

F. Equity in Pooled Cash and Cash Equivalents

To improve cash management, cash received by the County is pooled in a central bank account. Moneys for all funds, including the proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet. During 2009, investments were limited to certificates of deposit, overnight repurchase agreements, National City Money Market Fund, interest in STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Federal Home Loan Mortgage Company (FHLMC) notes, Student Loan Marketing Association (SLMA), Federal Securities, commercial paper, and bankers acceptances. Except for investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at a fair value which is based on quoted market prices. Investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost. Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned on investments is credited to the general fund, except as stipulated by State statute or County resolution. Interest revenue credited to the general fund during 2009 totaled \$1,747,894, which includes \$1,643,999 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."

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

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

G. Inventory

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

H. Interfund Assets/Liabilities

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

I. Capital Assets and Depreciation

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

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

All capital assets are depreciated, except for land and 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. As used in this section the term depreciation includes amortization of intangible assets. Depreciation is computed using the straight-line method over the following useful lives:

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

J. Compensated Absences

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

The entire compensated absences liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using current expendable available financial resources. These amounts are recorded in the account "compensated absences

payable" in the fund from which the employees who have accumulated unpaid leave are paid. The non-current portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. Accrued and Long-Term Liabilities

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

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

L. Net Assets

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

M. Fund Balance Reserves

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

N. Operating Revenues and Expenses

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

O. Interfund Transactions

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

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

P. Estimates

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

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

Q. Restatement

The County has elected to implement the GASB Statement No.51 Accounting and Financial Reporting for Intangible Assets. These intangible assets were previously expensed in the prior years on the full accrual basis of accounting and are now being capitalized.

	<u>Governmental Activities</u>
Net Assets December 31, 2008	\$231,129,061
Restate for Intangible Assets	1,701,767
Net Assets restated January 1, 2009	<u>\$232,830,828</u>

R. Entity-Wide Reconciliations

The following details reconciling items between entity-wide and government-wide financial statements for the year ended December 31, 2009:

Reconciliation of Net Assets:	
Long-Term Liabilities:	
General Obligation Bonds	\$ 9,710,000
Special Assessment Bonds	3,555,864
Justice Center Bonds	14,885,000
OPWC Loan	843,707
Total Long-Term Liability Adjustment	<u>\$28,994,571</u>
Reconciliation of Changes in Net Assets:	
Capital Outlay Adjustment:	
Government-Wide Capital Outlay	\$ 3,962,927
Depreciation-Entity-Wide	<u>(5,587,783)</u>
Excess Capital Outlay	<u>\$(1,624,856)</u>
Issuance of Long-Term Debt:	
Principal Paid	<u>\$2,152,722</u>
Internal Service:	
Change in Net Assets-Government-Wide	\$(1,639,622)
Additional Entity-Wide Income	3,637
Internal Service, Change in Net Assets, Entity-Wide	<u>\$(1,635,985)</u>

S. Change in Accounting Principles

The GASB issued Statement No. 51, Accounting and Financial Reporting for Intangible Assets, which provides accounting and financial reporting requirements for intangible assets and a more faithful representation of the service capacity of intangible assets, and of the periodic cost associated with the usage of such service capacity in governmental financial statements. The early implementation of this statement has made an impact on the County's financial reporting or results of financial position, and the beginning fund balances have been restated.

The GASB issued Statement No. 51, Land and Other Real Estate Held as Investments by Endowments, which more appropriately reports the resources available in the endowments and more closely aligns financial reporting with the objectives of endowments. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2009.

NOTE 3 – DEFICIT IN NET ASSETS

The following funds had a deficit in net assets at December 31, 2009:

	Deficit
Special Revenue Funds:	
Bascule Bridge	\$ (99,161)
Ditch Rotary	(8,932)
Debt Service	(1,343,763)
Q Construction	(8,980,758)

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, 2009

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:

	Fair Value	Investment Maturity (in years)	
		Less than One Year	1 – 5
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, 2009

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, 2009.

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 2009 are levied after October 1, 2008, on the assessed value as of January 1, 2008, 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 2009 were intended to finance 2009 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 2009 became a lien December 31, 2008, are levied after October 1, 2008, and are collected in 2009 with real property taxes. 2009 tangible personal property taxes are levied after October 1, 2008, on the value as of December 31, 2008. Collections are made in 2009.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2009 was \$13.39 per \$1,000 of assessed value. The assessed values upon which the 2009 taxes were collected were as follows:

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

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

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, 2009.

NOTE 6 - PERMISSIVE SALES AND USE TAX

In 1986, the County Commissioners, by resolution, imposed a .5% tax on all retail sales made in the County. During 1994, the County approved, by levy, a .25% sales tax for the construction, operation and maintenance of a jail facility. Collection started in July of 1995. This activity is presented in the jail facility operation special revenue fund and the jail facility construction capital projects fund. In January 2009 the County Commissioners increased the sales tax by one-half of one percent for a continuing period of time, for the purpose of supporting criminal and administrative justice services in Lorain County. A November 2009 general election referendum to the sales tax increase was successful. The .5% increase for the criminal and administrative justice services will cease effective March 31, 2010. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days to draw the warrant payable to the County.

Proceeds of the .5% tax are credited to the general fund with the additional .5% credited to the criminal justice fund and the .25% are credited to the jail facility operation special revenue fund and the jail facility construction capital projects fund. Amounts measurable and available at year-end are accrued as revenue. During 2009, sales tax revenue amounted to \$30,262,477.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

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>LCBDD</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	\$ 378,057	-	-	-	-	-	-	-	-	-	-
Property and other Taxes	8,049,748	-	8,856,766	10,344,554	17,669,919	-	-	-	-	-	5,196,868
Sales Tax	2,288,476	-	-	-	-	-	-	-	-	-	3,417,890
Accounts	483,772	-	3,785	-	207,859	37,308	11,156	48,053	6,919	-	1,418,311
Special Assessment	-	-	-	-	-	13,584	-	-	-	-	2,695,266
Intergovernmental	857,625	5,156,657	4,497,384	2,544,542	5,404,733	-	596,394	-	4,502	1,009,440	12,420,979
Local Government	<u>2,461,267</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>\$14,518,945</u>	<u>\$5,156,657</u>	<u>\$13,357,935</u>	<u>\$12,889,096</u>	<u>\$23,282,511</u>	<u>\$50,892</u>	<u>\$607,550</u>	<u>\$48,053</u>	<u>\$11,421</u>	<u>\$1,009,440</u>	<u>\$25,149,314</u>

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

NOTE 8 – CAPITAL ASSETS

Construction In Progress: The County has active construction projects as of December 31, 2009, of more than \$3.8 million for a Transportation Center and Transit facilities, and \$1.4 million in sewer and improvement projects.

Capital asset activity for the County for the year ended December 31, 2009, appears on the following page.

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

Governmental Activities:	
Legislative & Executive	\$ 621,199
Judicial	1,025,981
Public Safety	753,015
Public Works	2,671,794
Health	118,508
Human Services	397,286
Total Depreciation Expense –Governmental Activities	<u>\$5,587,783</u>
Business-Type Activities:	
Buildings, Structures and Improvements	\$384,681
Vehicles	165,035
Machinery & Equipment	6,198
Sewer Plants	83,457
Sewer Lines	267,301
Water Lines	23,017
Total Depreciation Expense –Business-Type Activities	<u>\$929,689</u>

Activity for the Component Units for the years ended December 31, 2009 and June 30, 2009 are as follows:

	Beginning Balance	Changes in Assets	Ending Balance
Capital Assets, Not Being Depreciated:			
Construction In Progress	\$ -	\$139,000	\$ 139,000
Total Capital Assets, Not Being Depreciated	-	139,000	139,000
Capital Assets Being Depreciated:			
Buildings	1,500,000	92,000	1,592,000
Machinery & Equipment	231,339	3,312	234,651
Total Capital Assets, Being Depreciated	1,731,339	95,312	1,826,651
Less Accumulated Depreciation:			
Buildings	-	30,307	30,307
Machinery & Equipment	142,412	37,324	179,736
Total Accumulated Depreciation	142,412	67,631	210,043
Total Capital Assets, Being Depreciated, Net	1,588,927	27,681	1,616,608
Component Units Capital Assets, Net	\$1,588,927	\$166,681	\$1,755,608

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

Activity for the Governmental Activities for the year ended December 31, 2009 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets, Not Being Depreciated:				
Land	\$ 5,346,617	\$ -	\$ -	\$ 5,346,617
Construction In Progress	1,978,914	2,534,930	357,955	4,155,889
Total Capital Assets, Not Being Depreciated	7,325,531	2,534,930	357,955	9,502,506
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	111,061,016	140,700	33,300	111,168,416
Vehicles	6,336,356	187,738	161,010	6,363,084
Machinery & Equipment	5,965,578	468,791	118,544	6,315,825
Furniture & Fixtures	130,040	-	-	130,040
Intangible Assets	1,659,559	575,115	-	2,234,674
Infrastructure	92,006,081	183,968	26,308	92,163,741
Total Capital Assets, Being Depreciated	217,158,630	1,556,312	339,162	218,375,780
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	25,018,445	2,281,085	-	27,299,530
Vehicles	3,489,067	253,833	148,336	3,594,564
Machinery & Equipment	3,147,172	392,739	118,544	3,421,367
Furniture & Fixtures	115,139	994	-	116,133
Intangible Assets	315,747	111,234	-	426,981
Infrastructure	50,686,235	2,547,898	13,155	53,220,978
Total Accumulated Depreciation	82,771,805	5,587,783	280,035	88,079,553
Total Capital Assets, Being Depreciated, Net	134,386,825	(4,031,471)	59,127	130,296,227
Governmental Activities Capital Assets, Net	\$141,712,356	\$(1,496,541)	\$417,082	\$139,798,733

Activity for the Business-Type Activities for the year ended December 31, 2009 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets, Not Being Depreciated:				
Land	\$ 4,531,484	\$ -	\$ -	\$ 4,531,484
Construction in Progress	151,136	1,444,166	-	1,595,302
Total Capital Assets, Not Being Depreciated	4,682,620	1,444,166	-	6,126,786
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	9,583,976	-	-	9,583,976
Vehicles	2,900,837	710,801	1,007,673	2,603,965
Machinery & Equipment	49,259	-	-	49,259
Sewer Plants	4,172,860	-	-	4,172,860
Sewer Lines	13,420,675	-	-	13,420,675
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets, Being Depreciated	31,990,407	710,801	1,007,673	31,693,535
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	872,991	384,681	-	1,257,672
Vehicles	1,339,384	165,035	795,335	709,084
Machinery & Equipment	10,441	6,198	-	16,639
Sewer Plants	150,111	83,457	-	233,568
Sewer Lines	3,902,328	267,301	-	4,169,629
Water Lines	1,365,432	23,017	-	1,388,449
Total Accumulated Depreciation	7,640,687	929,689	795,335	7,775,041
Total Capital Assets, Being Depreciated, Net	24,349,720	(218,888)	212,338	23,918,494
Business-Type Activities Capital Assets, Net	\$29,032,340	\$1,225,278	\$212,338	\$30,045,280

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

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 2007, 2008 and 2009 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
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
2009				

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 2009 was \$906,142.

NOTE 11 - JOINTLY GOVERNED ORGANIZATIONS

A. Lorain County Cluster

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

B. Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2009 the County contributed \$50,947.

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 2009.

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 2009.

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 2009.

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, 2009, 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 2009 was 14% for employees other than law enforcement. For law enforcement employees, the employee contribution is 10.1% and the employer contribution is 17.63%. 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, 2009, 2008 and 2007 were \$12,860,432, \$13,723,969, and \$12,507,425, respectively. The full amount has been contributed for 2008 and 2007. 92% has been contributed for 2009 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, 2009 were 10% of covered payroll for members and 14% for employers. The Lorain County's contribution to STRS for the years ended December 31, 2009, 2008 and 2007 were \$250,234, \$260,154 and \$239,785 respectively. The full amount has been contributed for 2009, 2008 and 2007.

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's 2009 *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 2009 employer contribution rate was 14% of covered payroll and 7% from January 1, through March 31, 2009 and 5.5% from April 1 through December 31, 2009 was used to fund health care for the year. For law enforcement employees, the employer contribution rate was 17.63%. 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, 2009, 2008 and 2007 were \$5,341,703, \$6,789,078 and \$4,915,110 respectively of which \$717,812, \$908,442 and \$650,963 for employees not engaged in law enforcement and \$37,738, \$52,236 and \$36,945 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, of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006 with a final rate increase on January 1, 2011. These increases allowed additional funds to be allocated to the health care plan.

B. State Teacher's Retirement System (STRS)

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

The Retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For the fiscal years ended June 30, 2009 and 2008, the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For Lorain County, this amount equaled \$17,874 during 2009.

The balance in the Health Care Stabilization Fund was \$2.7 billion on June 30, 2009. For the fiscal year ended June 30, 2009 net health care costs paid by STRS Ohio were \$298,110,000. There were 129,659 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

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

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 \$79,341 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, 2009, consisted of the following:

	<u>Balance 1/1/09</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/09</u>
Enterprise				
2007-1.85% Sewer Improvements Note Due 10/27/09	\$ -	\$ 5,570,000	\$ (5,570,000)	\$ -
2009-2.25% Various Purpose Notes Due 3/23/10	-	1,900,000	-	1,900,000
2008-2.50% Sewer Improvements Note Due 5/14/09	5,355,000	-	(5,355,000)	-
Governmental				
2009-2.25% Various Purpose Notes Due 3/23/10	-	705,000	-	705,000
2009-2.00% Highway Improvements Note Due 5/28/10	-	2,625,000	-	2,625,000
2008-3.00% Highway Improvements Note Due 3/26/09	680,000	-	(680,000)	-
2008-2.50% Sewer Improvements Note Due 5/14/09	245,000	-	(245,000)	-
2008-2.50% Highway Improvements Note Due 6/02/09	2,610,000	-	(2,610,000)	-
Total Short-Term Notes	<u>\$8,890,000</u>	<u>\$10,800,000</u>	<u>\$(14,460,000)</u>	<u>\$5,230,000</u>

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

B. Bonded Long-Term Debt

Changes in long-term obligations of the County during 2009 were as follows:

	<u>Balance 1/1/09</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/09</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)	\$15,705,000	\$ -	\$ (820,000)	\$14,885,000	\$ 850,000
2004-2.00% to 4.35% Various Improvements (Org. \$3,870,000)	3,270,000	-	(155,000)	3,115,000	165,000
2005-3.00% to 5.00% General Obligation Refunding Bonds (Org. \$5,560,000)	3,970,000	-	(425,000)	3,545,000	440,000
2006-4.00% General Obligation Energy Conservation Bonds (Org. \$4,220,000)	3,490,000	-	(440,000)	3,050,000	460,000
2009-2.00% to 5.00% Sewer System Improvement Bonds (Org. \$5,870,000)	-	5,870,000	-	5,870,000	50,000
Total General Obligation Bonds -Unvoted	<u>26,435,000</u>	<u>5,870,000</u>	<u>(1,840,000)</u>	<u>30,465,000</u>	<u>1,965,000</u>
Special Assessment Bonds- Governmental Commitment					
2000-5.480% Allison Ditch Improvement (Org. \$6,721)	1,683	-	(819)	864	864
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	415,000	-	(25,000)	390,000	25,000
2001-2.50% to 5.00% Sewer System Improvement (Org. \$4,560,000)	3,365,000	-	(200,000)	3,165,000	200,000
Total Special Assessment Bonds	<u>3,781,683</u>	<u>-</u>	<u>(225,819)</u>	<u>3,555,864</u>	<u>225,864</u>
Total Bonded Long-Term Debt	<u>\$30,216,683</u>	<u>\$5,870,000</u>	<u>\$(2,065,819)</u>	<u>\$34,020,864</u>	<u>\$2,190,864</u>

C. Other Long-Term Debt

	<u>Balance 1/1/09</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/09</u>	<u>Amount Due In One Year</u>
Business-type:					
OWDA Loans					
Sewer Improvement 101 – 5.20%	\$197,944	\$ -	\$ (45,743)	\$152,201	\$ 48,152
Sewer Improvement 102 – 4.80%	456,511	-	(74,392)	382,119	78,005
Sewer Improvement 103 – 4.56%	166,884	-	(22,601)	144,283	23,644
Total OWDA Loans	<u>\$821,339</u>	<u>\$ -</u>	<u>\$(142,736)</u>	<u>\$678,603</u>	<u>\$149,801</u>
OPWC Loans - Restated					
OPWC – CI47G – 0.0%	\$ 86,550	\$ -	\$ -	\$ 86,550	\$ 4,328
OPWC – CI28D – 0.0%	70,977	-	(4,894)	66,083	4,895
Total OPWC Loans	<u>\$157,527</u>	<u>\$ -</u>	<u>\$(4,894)</u>	<u>\$152,633</u>	<u>\$ 9,223</u>

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

	Balance 1/1/09	Issued	(Retired)	Balance 12/31/09	Amount Due In One Year
Governmental					
OPWC – CI121 – 0.0%	\$159,800	\$ -	\$ (9,400)	\$150,400	\$ 9,400
OPWC – CI25K – 0.0%	14,658	-	(1,333)	13,325	1,333
OPWC – CI44H – 0.0%	133,500	-	(8,344)	125,156	8,344
OPWC – CI44B – 0.0%	152,483	-	(14,522)	137,961	14,522
OPWC – CI43E – 0.0%	70,579	-	(12,833)	57,746	12,832
OPWC – CI41E – 0.0%	233,625	-	(15,575)	218,050	15,575
OPWC – CI38E – 0.0%	28,556	-	(6,345)	22,211	6,346
OPWC – CI25C – 0.0%	49,347	-	(4,291)	45,056	4,291
OPWC – CI07B – 0.0%	64,419	-	(12,884)	51,535	12,884
OPWC – CI02F – 0.0%	19,950	-	(1,376)	18,574	1,376
OPWC – CI23F – 0.0%	-	3,693	-	3,693	92
Total OPWC Loans	<u>\$926,917</u>	<u>\$ 3,693</u>	<u>\$(86,903)</u>	<u>\$843,707</u>	<u>\$86,995</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	General Obligation		Special Assessments		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 1,915,000	\$1,172,052	\$ 225,864	\$ 174,782	\$ 86,995	\$ -
2011	1,990,000	1,093,686	240,000	164,985	87,088	-
2012	2,070,000	1,008,860	250,000	154,515	87,088	-
2013	2,155,000	919,822	260,000	143,265	83,912	-
2014	2,255,000	826,547	275,000	131,320	61,445	-
2015-2019	8,600,000	2,691,838	1,595,000	431,945	267,866	-
2020-2024	5,610,000	652,187	710,000	52,928	158,901	-
2025-2029	-	-	-	-	10,320	-
2030-2034	-	-	-	-	92	-
Total	<u>\$24,595,000</u>	<u>\$8,364,992</u>	<u>\$3,555,864</u>	<u>\$1,253,740</u>	<u>\$843,707</u>	<u>\$ -</u>

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

BUSINESS-TYPE ACTIVITIES

Year Ending	General Obligation		Ohio Water Development Authority		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 50,000	\$ 299,076	\$149,801	\$31,026	\$ 9,223	\$ -
2011	80,000	272,962	157,218	23,611	9,223	-
2012	85,000	271,362	165,004	15,826	9,223	-
2013	95,000	269,663	117,004	8,377	9,223	-
2014	100,000	267,288	74,932	2,737	9,223	-
2015-2019	650,000	1,277,350	14,644	334	46,115	-
2020-2024	805,000	1,125,750	-	-	38,773	-
2025-2029	1,025,000	903,750	-	-	21,630	-
2030-2034	1,310,000	620,750	-	-	-	-
2035-2039	1,670,000	259,250	-	-	-	-
Total	<u>\$5,870,000</u>	<u>\$5,567,201</u>	<u>\$678,603</u>	<u>\$81,911</u>	<u>\$152,633</u>	<u>\$ -</u>

Change in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2009, was as follows:

	Beginning Balance	Additions	(Reductions)	Ending Balance	Amount Due In One Year
Governmental Activities:					
Bonds Payable:					
General Obligations Bonds	\$26,435,000	\$ -	\$(1,840,000)	\$24,595,000	\$1,915,000
Special Assessment Debt					
With Government Commitment	<u>3,781,683</u>	<u>-</u>	<u>(225,819)</u>	<u>3,555,864</u>	<u>225,864</u>
Total Bonds Payable	<u>30,216,683</u>	<u>-</u>	<u>(2,065,819)</u>	<u>28,150,864</u>	<u>2,140,864</u>
OPWC Loans	926,917	3,693	(86,903)	843,707	86,995
Compensated Absences	<u>16,467,461</u>	<u>9,091,341</u>	<u>(8,697,942)</u>	<u>16,860,860</u>	<u>5,082,129</u>
Governmental Activity- Long Term Liabilities	<u>\$47,611,061</u>	<u>\$9,095,034</u>	<u>\$(10,850,664)</u>	<u>\$45,855,431</u>	<u>\$7,309,988</u>
Business-Type Activities:					
General Obligations Bonds	\$ -	\$5,870,000	\$ -	\$5,870,000	\$ 50,000
OWDA Loans	821,339	-	(142,736)	678,603	149,801
OPWC Loans	157,527	-	(4,894)	152,633	9,223
Compensated Absences	<u>127,203</u>	<u>49,644</u>	<u>(97,506)</u>	<u>79,341</u>	<u>25,263</u>
Business-Type Activity - Long Term Liabilities	<u>\$1,106,069</u>	<u>\$5,919,644</u>	<u>\$(245,136)</u>	<u>\$6,780,577</u>	<u>\$234,287</u>

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Compensated absences will be paid from the fund, which the employees' salaries are paid which do not normally include Q Construction and Debt Service. Delinquent special assessments due the county at December 31, 2009 was \$149,158.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

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, 2009, there were nineteen series of Healthcare Revenue Bonds and seven Economic Development Bonds outstanding with aggregate principal amounts payable of \$1,252,705,000 and \$26,620,000, respectively.

NOTE 18 - INTERFUND TRANSACTIONS

Due To/Due From other funds balances as of December 31, 2009 follow:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
Children Services	General Fund	\$ 37,305
Children Services	Nonmajor Governmental Funds	7,310
LCBDD	Community Mental Health	100,000
LCBDD	Nonmajor Governmental Funds	5,345
Q Construction	General Fund	13,752
Nonmajor Governmental Funds	General Fund	443,963
Nonmajor Governmental Funds	Job and Family Services	636,294
Nonmajor Governmental Funds	Nonmajor Governmental Funds	12,015
General Fund	Nonmajor Governmental Funds	25,728
Enterprise Fund	General Fund	1,135
Enterprise Fund	Nonmajor Governmental Funds	2,288
Nonmajor Governmental Funds	Enterprise Funds	27,292
Total – All Funds		<u>\$1,312,427</u>

Advances from/to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Q Construction	\$ 8,030,678
	Nonmajor Governmental Funds	1,850,254
	Enterprise Fund	1,485,015
		<u>\$11,365,947</u>

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

	Transfers in:				Totals
	General Fund	Q Construction	Nonmajor Governmental	Enterprise	
Transfers Out:					
General Fund	\$ -	\$ -	\$5,530,633	\$ 600,000	\$ 6,130,633
LCBDD	-	-	2,500,000	-	2,500,000
Q Construction	-	-	-	1,200,000	1,200,000
Nonmajor Governmental	10,482	-	-	-	10,482
Enterprise	-	1,200,000	-	-	1,200,000
Totals	<u>\$10,482</u>	<u>\$1,200,000</u>	<u>\$8,030,633</u>	<u>\$1,800,000</u>	<u>\$11,041,115</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 \$1,850,254 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, 2009 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	LCBDD	Community Mental Health
Budget Basis	\$(6,748,650)	\$ 365,448	\$956,468	\$(1,514,836)	\$(1,841,293)
Net Adjustment for Revenue Accruals	(1,461,544)	(1,389,369)	(295,858)	171,314	251,255
Net Adjustment for Expenditure Accruals	746,338	805,338	(187,188)	178,005	1,031,594
Net Adjustment for Encumbrances	1,015,620	90,646	89,028	591,755	515,261
Net Adjustments for Other Financing Sources (Uses) Accruals	(1,252,374)	-	-	-	-
GAAP Basis	<u>\$(7,700,610)</u>	<u>\$(127,937)</u>	<u>\$562,450</u>	<u>\$ (573,762)</u>	<u>\$ (43,183)</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, 2009.

B. Litigation

As of December 31, 2009, 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, 2009 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. A discretely presented component unit of Lorain County, of which the value of these services was estimated to be \$1,723,366 for such contributions.

The Port Authority is a discretely presented component unit of Lorain County, with an outstanding balance owed to the County in the amount of \$301,116 for current and prior years assistance.

NOTE 23 - CONTRACTUAL COMMITMENTS

During 2009, the County entered into various contracts for building construction and renovations totaling \$7,055,619. The amounts paid on the contracts were \$4,881,401 with \$216,001 unused as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$1,958,217.

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, 2009 there has been no draw down on this line.

NOTE 25 – SUBSEQUENT EVENT

On February 17, 2010 the County issued notes in the amount of \$1,300,000 for the purpose of paying costs of constructing facilities in the Amherst portion of the county's sewer system, costs of fines issued by the Environmental Protection Agency related to the sewer system and attendant legal costs and cost of issuance.

On March 22, 2010 the County issued \$1,550,000 Sewer Improvement Notes, Series 2010 for the payment of the principle and interest to refund a portion of the Series 2009 Various Purpose Bond Anticipation Notes due March 23, 2010. Also on March 22, 2010 the County issued \$4,875,000 Highway Improvement Notes, Series 2010 for the payment of Series 2009 Highway Improvement Note due May 28, 2010 and to refund a portion of Series 2009 Various Purpose Bond Anticipation Notes due March 23, 2010.

NOTE 26 - MURRAY RIDGE PRODUCTION CENTER, INC.

1. Summary of Significant Accounting Policies

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

Maintenance and repairs are charged against earnings when incurred. Additions and major renewals are capitalized.

- B. Income Taxes - Murray Ridge Production Center, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- C. Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Developmental Disabilities. During the year ended June 30, 2009 the value of these services was estimated to be \$1,723,366.
- 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 \$172,254 at June 30, 2009, which was insured for \$153,471 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$191,080 at June 30, 2009.

3. Investments

Investments at June 30, 2009 consist of the bonds and funds, which are recorded at fair value.

4. Investment Loss

Investment loss for the year ended June 30, 2009, consisted of interest income, dividend income, and gains and losses, both realized and unrealized.

5. Restricted Funds

During the year ended June 30, 2009, 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.

Lorain County, Ohio
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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, 2009, the Authority has a liability to the County in the amount of \$331,116 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. Capital Assets – Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. Buildings are depreciated using the straight-line method for a period of 50 years.
- F. Fund Balance Reserves – The Port Authority reserves any portion of fund balances which are not available for appropriation or which is legally segregated for a specific future use. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in the future periods.
- G. Net Assets – Net assets represent the difference between assets and liabilities. Net assets invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Port Authority or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Port Authority applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

- H. Operating Revenues and Expenses – Operating revenues are those revenues that are generated directly from the primary activities. For the Port Authority, these revenues are primarily rental income, charges for services, and application fees. Operating expenses are necessary costs incurred to provide the good or service that are the

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

primary activity of the Port Authority. Revenues and expenses not meeting those definitions are reported as non-operating.

- I. Contributions of Capital – Contributions of capital arise from outside contributions of capital assets or from outside contributions of resources restricted to capital acquisition and construction. The Port Authority had capital contributions of \$92,000 during 2009.
- J. Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those expected.

2. Cash, Cash Equivalents and Investments

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

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

Deposits – At December 31, 2009, the bank balance of the Authority’s deposits was \$199,854. Federal Depository Insurance covered the entire bank balance.

Investments – As of December 31, 2009, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,505,311	\$2,505,311

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

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

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

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

3. Change in Accounting Principles

The GASB Statement No. 55 incorporates the hierarchy of Generally Accepted Accounting Principles (GAAP) for state and local governments into the Governmental Accounting Standards Board’s (GASB) authoritative literature. The implementation of this statement has made no impact on the Lorain County Port Authority’s financial reporting or results of financial position for 2009.

Lorain County, Ohio
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For the Year Ended December 31, 2009

GASB Statement No. 56 incorporates into the Governmental Accounting Standards Board's (GASB) authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' Statements on Auditing Standards. The implementation of this statement has made no impact on the Lorain County Port Authority's financial reporting or results of financial position for 2009.

4. Risk Management

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

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

5. Bond Fund Program

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

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

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

Amounts held in the Authority's Bond Fund Program Reserve was \$2,505,311 at December 31, 2009 and are reflected in the Statement of Net Assets.

6. Capital Assets

Capital asset activity for the year ended December 31, 2009, was as follows:

	<u>Balance</u> 01/01/09	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/09
Capital Assets, Not Being Depreciated:				
Construction in Progress	\$ -	\$139,400	\$ -	\$ 139,400
Capital Assets, Being Depreciated:				
Buildings	1,500,000	92,000	-	1,592,000
Less Accumulated Depreciation:				
Buildings	-	(30,307)	-	(30,307)
Total Capital Assets, Being Depreciated, net	1,500,000	61,693	-	1,561,693
Capital Assets, net	<u>\$1,500,000</u>	<u>\$201,093</u>	<u>\$ -</u>	<u>\$1,701,093</u>

7. 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.

8. 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, 2009, the Authority has not used the Letter of Credit.

9. 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, 2009 there were revenue bonds outstanding with an original issue amount of \$12 million, all of which was outstanding as of December 31, 2009 and certificates of participation outstanding with an original issue amount of \$28,835,000 of which \$26,210,000 remained outstanding at December 31, 2009.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2009

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 8,426,398	\$ 7,659,322	\$ 7,659,322	\$ -	\$ 7,659,322	\$ -
Sales Tax	15,500,000	13,967,190	13,967,190	-	13,967,190	-
Charges for Services	3,289,525	3,700,004	3,702,652	-	3,702,652	2,648
Licenses, Permits and Fees	7,816,520	7,777,665	7,816,519	-	7,816,519	38,854
Fines and Forfeitures	1,564,000	1,433,292	1,444,131	-	1,444,131	10,839
Intergovernmental	6,752,992	7,603,932	7,613,560	-	7,613,560	9,628
Interest	3,260,363	2,778,522	3,001,346	-	3,001,346	222,824
Other	1,776,619	1,445,201	1,445,445	-	1,445,445	244
Total Revenues	48,386,417	46,365,128	46,650,165	-	46,650,165	285,037
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	691,929	1,081,499	1,011,936	-	1,011,936	69,563
Fringe Benefits	107,341	178,877	170,989	-	170,989	7,888
Supplies and Materials	32,482	31,961	16,246	1,160	17,406	14,555
Contractual Services	15,631	15,631	1,268	-	1,268	14,363
Equipment	36,972	38,893	30,668	731	31,399	7,494
Other	40,059	39,937	21,761	-	21,761	18,176
Total Commissioners	924,414	1,386,798	1,252,868	1,891	1,254,759	132,039
Auditor:						
Salaries and Wages	641,613	1,188,293	1,188,088	-	1,188,088	205
Fringe Benefits	115,084	213,205	208,984	-	208,984	4,221
Supplies and Materials	43,144	46,644	35,664	110	35,774	10,870
Contractual Services	241,613	216,113	69,966	48,421	118,387	97,726
Equipment	2,620	2,620	2,230	-	2,230	390
Other	232,364	180,448	148,369	17,973	166,342	14,106
Total Auditor	1,276,438	1,847,323	1,653,301	66,504	1,719,805	127,518
Treasurer:						
Salaries and Wages	190,821	325,367	325,029	-	325,029	338
Fringe Benefits	32,006	55,732	55,693	-	55,693	39
Supplies and Materials	18,709	6,109	292	-	292	5,817
Contractual Services	45,499	45,499	36,456	8,332	44,788	711
Equipment	4,791	1,791	-	-	-	1,791
Other	7,284	5,947	2,522	-	2,522	3,425
Total Treasurer	299,110	440,445	419,992	8,332	428,324	12,121
Prosecuting Attorney:						
Salaries and Wages	1,561,217	2,961,468	2,945,614	-	2,945,614	15,854
Fringe Benefits	382,171	620,619	606,162	-	606,162	14,457
Supplies and Materials	45,117	91,338	50,266	40,358	90,624	714
Contractual Services	20,872	34,293	20,627	13,460	34,087	206
Equipment	60,746	118,421	115,657	396	116,053	2,368
Other	68,412	58,668	58,668	-	58,668	-
Total Prosecuting Attorney	2,138,535	3,884,807	3,796,994	54,214	3,851,208	33,599

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	57,929	116,811	92,145	-	92,145	24,666
Fringe Benefits	11,785	19,457	16,837	-	16,837	2,620
Supplies and Materials	9,832	9,832	8,565	-	8,565	1,267
Contractual Services	54,394	52,958	40,688	2,973	43,661	9,297
Equipment	24,748	2,373	1,093	-	1,093	1,280
Other	854	854	535	-	535	319
Total Records Center	159,542	202,285	159,863	2,973	162,836	39,449
Board of Revisions:						
Salaries and Wages	44,583	74,633	74,619	-	74,619	14
Fringe Benefits	6,975	10,855	9,950	-	9,950	905
Supplies and Materials	72	859	859	-	859	-
Contractual Services	267	601	336	-	336	265
Equipment	1,180	2,576	2,576	-	2,576	-
Total Board of Revisions	53,077	89,524	88,340	-	88,340	1,184
Board of Elections:						
Salaries and Wages	708,678	1,520,085	1,510,825	-	1,510,825	9,260
Fringe Benefits	117,038	187,248	182,912	-	182,912	4,336
Supplies and Materials	83,749	88,556	82,813	-	82,813	5,743
Contractual Services	189,280	124,435	124,178	-	124,178	257
Equipment	90,361	30,656	29,485	-	29,485	1,171
Other	43,060	21,970	21,165	-	21,165	805
Total Board of Elections	1,232,166	1,972,950	1,951,378	-	1,951,378	21,572
Community Maintenance:						
Salaries and Wages	641,773	1,326,117	1,210,976	-	1,210,976	115,141
Fringe Benefits	146,023	241,091	215,998	-	215,998	25,093
Supplies and Materials	770,150	700,579	583,389	49,057	632,446	68,133
Contractual Services	3,765,611	3,592,903	3,042,354	301,939	3,344,293	248,610
Equipment	161,763	231,163	144,367	21,149	165,516	65,647
Capital Outlay	7,394	7,394	-	-	-	7,394
Other	28,902	25,095	3,274	29	3,303	21,792
Total Community Maintenance	5,521,616	6,124,342	5,200,358	372,174	5,572,532	551,810
Community Development:						
Salaries and Wages	235,380	495,360	471,131	-	471,131	24,229
Fringe Benefits	55,344	91,744	81,480	-	81,480	10,264
Supplies and Materials	5,742	6,047	2,960	-	2,960	3,087
Contractual Services	507,104	349,342	337,607	-	337,607	11,735
Equipment	5,000	5,000	-	-	-	5,000
Other	87,478	94,973	28,807	2,768	31,575	63,398
Total Community Development	896,048	1,042,466	921,985	2,768	924,753	117,713

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	294,873	529,873	511,540	-	511,540	18,333
Fringe Benefits	49,839	92,120	90,081	-	90,081	2,039
Supplies and Materials	10,456	8,576	8,369	-	8,369	207
Contractual Services	-	73	73	-	73	-
Other	9,374	11,181	7,507	-	7,507	3,674
Total Recorder	364,542	641,823	617,570	-	617,570	24,253
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	55,000	110,000	69,565	-	69,565	40,435
Fringe Benefits	11,993	19,743	12,082	-	12,082	7,661
Supplies and Materials	2,400	2,400	467	-	467	1,933
Contractual Services	1,200	1,200	290	-	290	910
Other	9,050	9,050	1,535	-	1,535	7,515
Total Building Inspection	79,643	142,393	83,939	-	83,939	58,454
Insurance/Pensions/Taxes:						
Fringe Benefits	6,754,458	6,666,937	6,546,337	-	6,546,337	120,600
Contractual Services	25,600	25,600	2,654	-	2,654	22,946
Other	154,779	129,073	88,106	-	88,106	40,967
Total Insurance/Pensions/Taxes	6,934,837	6,821,610	6,637,097	-	6,637,097	184,513
Miscellaneous:						
Fringe Benefits	312,825	244,825	243,842	-	243,842	983
Supplies and Materials	-	13,300	12,199	-	12,199	1,101
Contractual Services	1,327,318	1,039,167	711,064	130,480	841,544	197,623
Other	1,530,964	898,874	673,454	43,097	716,551	182,323
Total Miscellaneous	3,171,107	2,196,166	1,640,559	173,577	1,814,136	382,030
Total General Government - Legislative and Executive	23,076,075	26,817,932	24,449,244	682,433	25,131,677	1,686,255
Judicial:						
Court of Appeals:						
Contractual Services	197,211	194,811	184,792	-	184,792	10,019
Total Court of Appeals	197,211	194,811	184,792	-	184,792	10,019

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	1,089,164	2,131,886	2,130,409	-	2,130,409	1,477
Fringe Benefits	225,835	372,534	369,330	-	369,330	3,204
Supplies and Materials	56,763	20,865	17,949	521	18,470	2,395
Contractual Services	927,014	1,276,143	1,264,138	-	1,264,138	12,005
Equipment	48,451	22,034	19,950	-	19,950	2,084
Other	30,399	20,362	17,397	-	17,397	2,965
Total Common Pleas Court	2,377,626	3,843,824	3,819,173	521	3,819,694	24,130
Domestic Relations-Domestic Relations:						
Salaries and Wages	960,944	2,059,464	2,057,671	-	2,057,671	1,793
Fringe Benefits	191,020	362,380	353,133	-	353,133	9,247
Supplies and Materials	80,569	80,020	78,240	1,000	79,240	780
Contractual Services	23,325	25,701	24,127	1,410	25,537	164
Equipment	39,242	31,879	29,105	1,709	30,814	1,065
Other	28,645	22,115	18,413	3,515	21,928	187
Total Domestic Relations - Domestic Relations	1,323,745	2,581,559	2,560,689	7,634	2,568,323	13,236
Domestic Relations-Juvenile Probation:						
Salaries and Wages	536,116	931,673	931,086	-	931,086	587
Fringe Benefits	113,093	177,971	169,294	-	169,294	8,677
Supplies and Materials	48,451	33,183	26,427	5,559	31,986	1,197
Contractual Services	410,408	436,163	428,630	7,286	435,916	247
Equipment	37,432	26,560	24,357	2,000	26,357	203
Other	45,750	55,731	49,903	5,434	55,337	394
Total Domestic Relations - Juvenile Probation	1,191,250	1,661,281	1,629,697	20,279	1,649,976	11,305
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	559,023	1,158,018	1,156,372	-	1,156,372	1,646
Fringe Benefits	109,440	211,330	202,613	-	202,613	8,717
Supplies and Materials	113,189	76,067	68,379	5,195	73,574	2,493
Contractual Services	431,536	397,467	345,126	49,099	394,225	3,242
Equipment	82,358	97,105	52,987	43,876	96,863	242
Other	744	1,679	627	-	627	1,052
Total Domestic Relations-Juvenile Detention Home	1,296,290	1,941,666	1,826,104	98,170	1,924,274	17,392
Domestic Relations-Child Support:						
Salaries and Wages	197,092	416,172	415,490	-	415,490	682
Fringe Benefits	163,439	213,245	202,235	-	202,235	11,010
Supplies and Materials	54,196	53,284	48,905	3,018	51,923	1,361
Contractual Services	68,995	9,817	7,878	586	8,464	1,353
Equipment	1,975	2,875	2,114	-	2,114	761
Other	9,806	6,847	3,492	-	3,492	3,355
Total Domestic Relations-Child Support:	495,503	702,240	680,114	3,604	683,718	18,522

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	200,092	437,057	432,975	-	432,975	4,082
Fringe Benefits	40,048	73,987	69,125	-	69,125	4,862
Supplies and Materials	8,312	13,047	11,043	-	11,043	2,004
Contractual Services	43,663	41,275	33,809	6,674	40,483	792
Equipment	4,925	2,321	1,805	-	1,805	516
Other	1,194	2,784	2,707	-	2,707	77
Total Domestic Relations-Hazel Webber Home	298,234	570,471	551,464	6,674	558,138	12,333
Probate Court:						
Salaries and Wages	222,532	429,781	429,781	-	429,781	-
Fringe Benefits	45,183	74,633	74,633	-	74,633	-
Supplies and Materials	7,627	7,494	6,772	722	7,494	-
Contractual Services	24,547	25,230	24,678	-	24,678	552
Equipment	-	145	145	-	145	-
Other	6,533	3,208	3,085	-	3,085	123
Total Probate Court	306,422	540,491	539,094	722	539,816	675
Clerk of Courts:						
Salaries and Wages	502,806	936,960	935,902	-	935,902	1,058
Fringe Benefits	84,677	182,249	182,249	-	182,249	-
Supplies and Materials	32,175	47,772	38,901	-	38,901	8,871
Contractual Services	46,943	39,943	37,211	-	37,211	2,732
Equipment	7,686	7,686	6,879	-	6,879	807
Other	7,799	8,599	7,761	-	7,761	838
Total Clerk of Courts	682,086	1,223,209	1,208,903	-	1,208,903	14,306
Municipal Court:						
Salaries and Wages	354,500	742,300	502,121	-	502,121	240,179
Fringe Benefits	81,360	146,060	99,726	-	99,726	46,334
Contractual Services	400,069	534,969	482,489	-	482,489	52,480
Total Municipal Courts	835,929	1,423,329	1,084,336	-	1,084,336	338,993
Education Law Libraries:						
Salaries and Wages	58,252	116,504	88,441	-	88,441	28,063
Fringe Benefits	12,482	20,156	14,417	-	14,417	5,739
Total Education Law Libraries	70,734	136,660	102,858	-	102,858	33,802
Total General Government - Judicial	9,075,030	14,819,541	14,187,224	137,604	14,324,828	494,713

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	207,675	297,443	297,443	-	297,443	-
Fringe Benefits	29,379	50,608	50,608	-	50,608	-
Supplies and Materials	2,250	2,312	2,312	-	2,312	-
Contractual Services	84,711	102,462	76,308	25,261	101,569	893
Equipment	1,450	-	-	-	-	-
Other	12,928	10,690	10,518	-	10,518	172
Total Coroner	338,393	463,515	437,189	25,261	462,450	1,065
Sheriff:						
Salaries and Wages	2,195,254	4,233,303	4,170,428	-	4,170,428	62,875
Fringe Benefits	488,486	888,662	837,049	-	837,049	51,613
Supplies and Materials	252,808	197,037	131,824	42,816	174,640	22,397
Contractual Services	182,288	186,981	140,600	32,886	173,486	13,495
Equipment	100,343	135,219	61,338	60,864	122,202	13,017
Other	112,321	132,399	125,807	4,448	130,255	2,144
Total Sheriff	3,331,500	5,773,601	5,467,046	141,014	5,608,060	165,541
Hazardous Materials Coordination:						
Salaries and Wages	25,516	59,231	58,011	-	58,011	1,220
Fringe Benefits	5,867	10,099	9,866	-	9,866	233
Supplies and Materials	366	366	-	-	-	366
Equipment	2,110	2,110	-	-	-	2,110
Other	5,314	5,314	1,383	-	1,383	3,931
Total Hazardous Materials Coordination	39,173	77,120	69,260	-	69,260	7,860
Community Disaster Services:						
Salaries and Wages	44,964	108,176	106,470	-	106,470	1,706
Fringe Benefits	10,500	19,194	18,116	-	18,116	1,078
Supplies and Materials	8,908	8,908	5,076	-	5,076	3,832
Contractual Services	32,244	34,173	32,764	-	32,764	1,409
Equipment	17,625	16,125	6,131	-	6,131	9,994
Other	5,509	4,455	2,573	-	2,573	1,882
Total Community Disaster Services	119,750	191,031	171,130	-	171,130	19,901
Total Public Safety	3,828,816	6,505,267	6,144,625	166,275	6,310,900	194,367

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	105,129	202,000	199,912	-	199,912	2,088
Fringe Benefits	21,124	35,122	34,125	-	34,125	997
Supplies and Materials	9,062	15,112	14,992	-	14,992	120
Contractual Services	10,597	10,597	1,918	8,679	10,597	-
Equipment	14,710	14,283	14,283	-	14,283	-
Other	-	50	50	-	50	-
Total Public Works	<u>160,622</u>	<u>277,164</u>	<u>265,280</u>	<u>8,679</u>	<u>273,959</u>	<u>3,205</u>
Health:						
Registration of Vital Statistics:						
Contractual Services	4,971	4,971	3,142	-	3,142	1,829
Total Health	<u>4,971</u>	<u>4,971</u>	<u>3,142</u>	<u>-</u>	<u>3,142</u>	<u>1,829</u>
Human Services:						
Workforce Development Agency:						
Salaries and Wages	124,780	63,492	22,159	-	22,159	41,333
Fringe Benefits	109,003	32,407	6,190	-	6,190	26,217
Total Workforce Development Agency	<u>233,783</u>	<u>95,899</u>	<u>28,349</u>	<u>-</u>	<u>28,349</u>	<u>67,550</u>
Soldiers' Relief Commission Board:						
Salaries and Wages	128,326	286,650	273,885	-	273,885	12,765
Fringe Benefits	26,976	48,716	45,557	-	45,557	3,159
Supplies and Materials	30,091	38,091	36,443	-	36,443	1,648
Contractual Services	3,519	4,025	2,531	-	2,531	1,494
Equipment	21,555	23,049	20,615	-	20,615	2,434
Other	533,180	490,180	371,301	2,500	373,801	116,379
Total Soldiers' Relief Commission Board	<u>743,647</u>	<u>890,711</u>	<u>750,332</u>	<u>2,500</u>	<u>752,832</u>	<u>137,879</u>
Public Assistance:						
Other - Grants	1,329,184	1,229,184	1,212,131	-	1,212,131	17,053
Total Public Assistance	<u>1,329,184</u>	<u>1,229,184</u>	<u>1,212,131</u>	<u>-</u>	<u>1,212,131</u>	<u>17,053</u>
Total Human Services	<u>2,306,614</u>	<u>2,215,794</u>	<u>1,990,812</u>	<u>2,500</u>	<u>1,993,312</u>	<u>222,482</u>
Capital Outlay:						
Capital Improvements	225,819	201,810	-	14,729	14,729	187,081
Total Capital Outlay	<u>225,819</u>	<u>201,810</u>	<u>-</u>	<u>14,729</u>	<u>14,729</u>	<u>187,081</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Intergovernmental:						
Contractual Services	6,800	3,718	-	3,400	3,400	318
Other - Grants	417,318	367,000	367,000	-	367,000	-
Total Intergovernmental	<u>424,118</u>	<u>370,718</u>	<u>367,000</u>	<u>3,400</u>	<u>370,400</u>	<u>318</u>
Total Expenditures	<u>39,102,065</u>	<u>51,213,197</u>	<u>47,407,327</u>	<u>1,015,620</u>	<u>48,422,947</u>	<u>2,790,250</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,284,352	(4,848,069)	(757,162)	(1,015,620)	(1,772,782)	3,075,287
Other Financing Sources (Uses)						
Advances - In	1,762,825	2,854,794	2,854,794	-	2,854,794	-
Advances - Out	(1,500,000)	(1,710,511)	(1,710,511)	-	(1,710,511)	-
Operating Transfers - In	-	10,482	10,482	-	10,482	-
Operating Transfers - Out	(18,971,793)	(6,346,754)	(6,130,633)	-	(6,130,633)	216,121
Total Other Financing Sources (Uses)	<u>(18,708,968)</u>	<u>(5,191,989)</u>	<u>(4,975,868)</u>	<u>-</u>	<u>(4,975,868)</u>	<u>216,121</u>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(9,424,616)	(10,040,058)	(5,733,030)	<u>\$ (1,015,620)</u>	<u>\$ (6,748,650)</u>	<u>\$ 3,291,408</u>
Fund Balance at Beginning of Year	<u>10,640,043</u>	<u>10,640,043</u>	<u>10,640,043</u>			
Fund Balance at End of Year	<u>\$ 1,215,427</u>	<u>\$ 599,985</u>	<u>\$ 4,907,013</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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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, 2009

	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	\$ 625,010	\$ 60,461	\$ 414,858	\$ 201,769	\$ 889,031
Cash with Fiscal Agent	-	-	310,104	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	1,967,323	-	284,871	-	12,305
Notes Receivable	-	-	366,874	98,984	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,101	-	-	-	-
Total Assets	\$ 2,594,439	\$ 60,461	\$ 1,376,707	\$ 300,753	\$ 901,336
Liabilities					
Accounts Payable	\$ 532,808	\$ 14,476	\$ 165,262	\$ 98,984	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	8,142	1,476	2,875	-	1,536
Advance from Other Funds	-	-	207,542	-	-
Due to Other Funds	-	-	96,212	-	-
Deferred Revenue	1,036,634	-	135,220	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	1,577,584	15,952	607,111	98,984	1,536
Fund Balances					
Reserved for:					
Encumbrances	16,134	-	4,109	-	17,928
Inventory	2,101	-	-	-	-
Notes Receivable	-	-	366,874	98,984	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	998,620	44,509	398,613	102,785	881,872
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	1,016,855	44,509	769,596	201,769	899,800
Total Liabilities and Fund Balances	\$ 2,594,439	\$ 60,461	\$ 1,376,707	\$ 300,753	\$ 901,336

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ 420,308	\$ 190,271	\$ 162,747	\$ 1,319,593	\$ 75,452	\$ 5,651,477
-	-	-	-	-	-
-	11,156	-	-	-	3,105
1,151,172	76,874	127,000	587,085	-	3,105
-	-	-	140,580	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,571,480</u>	<u>\$ 278,301</u>	<u>\$ 289,747</u>	<u>\$ 2,047,258</u>	<u>\$ 75,452</u>	<u>\$ 5,657,687</u>
\$ 5,803	\$ 11,296	\$ -	\$ 29,907	\$ -	\$ 91,729
52,282	-	-	32,185	-	4,500
283,475	7,864	-	23,110	50,165	41,748
300,000	20,000	-	-	-	-
1,338	-	-	27,292	-	1,526
-	-	125,000	-	-	-
-	-	-	-	-	-
<u>642,898</u>	<u>39,160</u>	<u>125,000</u>	<u>112,494</u>	<u>50,165</u>	<u>139,503</u>
6,923	8,082	-	74,877	92	487,959
-	-	-	-	-	-
-	-	-	140,580	-	-
-	-	-	-	-	-
921,659	231,059	164,747	1,719,307	25,195	5,030,225
-	-	-	-	-	-
<u>928,582</u>	<u>239,141</u>	<u>164,747</u>	<u>1,934,764</u>	<u>25,287</u>	<u>5,518,184</u>
<u>\$ 1,571,480</u>	<u>\$ 278,301</u>	<u>\$ 289,747</u>	<u>\$ 2,047,258</u>	<u>\$ 75,452</u>	<u>\$ 5,657,687</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2009

Nonmajor Special Revenue Funds

	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Assets					
Cash and Cash Equivalents	\$ 702,237	\$ 333,563	\$ 40,441	\$ 126,376	\$ 1,138,028
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	1,125	18,814	2,782	421,631	972,299
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	28,352
Materials and Supplies Inventory	-	-	-	-	753,087
Total Assets	\$ 703,362	\$ 352,377	\$ 43,223	\$ 548,007	\$ 2,891,766
Liabilities					
Accounts Payable	\$ 27,582	\$ 22,388	\$ -	\$ 20,403	\$ 307,494
Contracts Payable	-	-	12,970	-	60,953
Intergovernmental Payable	16,487	22,458	-	15,613	138,796
Advance from Other Funds	-	30,000	-	-	-
Due to Other Funds	-	1,031	-	-	12,890
Deferred Revenue	-	-	-	210,815	-
Notes Payable	-	-	-	-	-
Total Liabilities	44,069	75,877	12,970	246,831	520,133
Fund Balances					
Reserved for:					
Encumbrances	26,763	1,792	77	-	187,203
Inventory	-	-	-	-	753,087
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	632,530	274,708	30,176	301,176	1,431,343
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	659,293	276,500	30,253	301,176	2,371,633
Total Liabilities and Fund Balances	\$ 703,362	\$ 352,377	\$ 43,223	\$ 548,007	\$ 2,891,766

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ 48,941	\$ 49,246	\$ 148,390	\$ 480,699	\$ 1,080,774	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
66,070	61,265	159,429	27,343	1,109,600	-
-	-	-	2,431	-	-
-	-	-	-	-	-
<u>\$ 115,011</u>	<u>\$ 110,511</u>	<u>\$ 307,819</u>	<u>\$ 510,473</u>	<u>\$ 2,190,374</u>	<u>\$ -</u>
\$ 8,515	\$ 47,556	\$ 150,000	\$ 1,177	\$ 56,941	\$ -
-	-	-	-	14,606	-
2,175	13,116	-	2,307	47,889	-
-	149,000	-	70,000	-	-
-	-	-	-	1,628	-
66,070	-	135,301	21,777	580,345	-
-	-	-	-	-	-
<u>76,760</u>	<u>209,672</u>	<u>285,301</u>	<u>95,261</u>	<u>701,409</u>	<u>-</u>
-	9,543	6,070	2,767	523	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
38,251	(108,704)	16,448	412,445	1,488,442	-
-	-	-	-	-	-
<u>38,251</u>	<u>(99,161)</u>	<u>22,518</u>	<u>415,212</u>	<u>1,488,965</u>	<u>-</u>
<u>\$ 115,011</u>	<u>\$ 110,511</u>	<u>\$ 307,819</u>	<u>\$ 510,473</u>	<u>\$ 2,190,374</u>	<u>\$ -</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2009

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Assets					
Cash and Cash Equivalents	\$ 70,812	\$ 590,229	\$ 949,294	\$ 492,897	\$ 2,660
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	9,026	-	-
Receivables, Net of Allowances	1,290	12,494	692,102	3,800	-
Notes Receivable	-	-	-	-	137,927
Due from Other Funds	-	3,406	-	-	-
Materials and Supplies Inventory	-	-	9,293	-	-
Total Assets	\$ 72,102	\$ 606,129	\$ 1,659,715	\$ 496,697	\$ 140,587
Liabilities					
Accounts Payable	\$ 1,404	\$ 46,119	\$ 11,318	\$ 4,160	\$ 27,092
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	1,028	5,830	11,514	3,967	-
Advance from Other Funds	-	-	-	-	53,403
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	674,189	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	2,432	51,949	697,021	8,127	80,495
Fund Balances					
Reserved for:					
Encumbrances	-	16,036	-	-	-
Inventory	-	-	9,293	-	-
Notes Receivable	-	-	-	-	137,927
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	69,670	538,144	953,401	488,570	(77,835)
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	69,670	554,180	962,694	488,570	60,092
Total Liabilities and Fund Balances	\$ 72,102	\$ 606,129	\$ 1,659,715	\$ 496,697	\$ 140,587

Nonmajor Special Revenue Funds

<u>Supportive Living</u>	<u>Golden Acres</u>	<u>Metropolitan Enforcement Group</u>	<u>Crime Laboratory</u>	<u>911 System</u>	<u>Child Support Enforcement Agency</u>
\$ 5,908,926	\$ 2,022,731	\$ 302,675	\$ 1,149,137	\$ 7,263,409	\$ 1,749,789
-	-	-	-	-	-
-	-	80,461	-	-	-
595,793	302,660	704,737	195,323	1,998,936	1,080,999
-	-	-	-	-	-
-	123,615	-	-	-	2,669
<u>\$ 6,504,719</u>	<u>\$ 2,449,006</u>	<u>\$ 1,087,873</u>	<u>\$ 1,344,460</u>	<u>\$ 9,262,345</u>	<u>\$ 2,833,457</u>
\$ 141,913	\$ 144,758	\$ 22,706	\$ 4,781	\$ 61,885	\$ 73,536
-	-	-	-	19,810	-
116,419	90,115	23,019	4,436	30,369	96,060
-	-	-	-	-	-
1,039	-	2,479	-	-	864,348
-	-	632,609	191,800	1,893,018	-
-	-	-	-	-	-
<u>259,371</u>	<u>234,873</u>	<u>680,813</u>	<u>201,017</u>	<u>2,005,082</u>	<u>1,033,944</u>
19,390	108,807	4,461	1,445	6,926	72,639
-	123,615	-	-	-	2,669
-	-	-	-	-	-
-	-	-	-	-	-
6,225,958	1,981,711	402,599	1,141,998	7,250,337	1,724,205
-	-	-	-	-	-
<u>6,245,348</u>	<u>2,214,133</u>	<u>407,060</u>	<u>1,143,443</u>	<u>7,257,263</u>	<u>1,799,513</u>
<u>\$ 6,504,719</u>	<u>\$ 2,449,006</u>	<u>\$ 1,087,873</u>	<u>\$ 1,344,460</u>	<u>\$ 9,262,345</u>	<u>\$ 2,833,457</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2009

Nonmajor Special Revenue Funds

	<u>Drug Enforcement</u>	<u>Law Enforcement Trust</u>	<u>Ditch Maintenance</u>	<u>Public Safety</u>	<u>Litter Control</u>
Assets					
Cash and Cash Equivalents	\$ 3,254	\$ -	\$ 208,564	\$ 148,369	\$ 629
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	36,666	1,469,504	-	-	-
Receivables, Net of Allowances	20,287	-	36,950	433,988	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,026	-	-	-	-
Total Assets	<u>\$ 62,233</u>	<u>\$ 1,469,504</u>	<u>\$ 245,514</u>	<u>\$ 582,357</u>	<u>\$ 629</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 18,293	\$ 18,840	\$ -
Contracts Payable	-	-	17,693	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	36,950	298,192	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>72,936</u>	<u>317,032</u>	<u>-</u>
Fund Balances					
Reserved for:					
Encumbrances	-	-	600	-	-
Inventory	2,026	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	60,207	1,469,504	171,978	265,325	629
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	<u>62,233</u>	<u>1,469,504</u>	<u>172,578</u>	<u>265,325</u>	<u>629</u>
Total Liabilities and Fund Balances	<u>\$ 62,233</u>	<u>\$ 1,469,504</u>	<u>\$ 245,514</u>	<u>\$ 582,357</u>	<u>\$ 629</u>

Nonmajor Special Revenue Funds

<u>Linkages Plus/Byrne Memorial</u>	<u>P.A.I.R.</u>	<u>Violent Offender</u>	<u>Marriage Licenses</u>	<u>Medicaid Outreach</u>	<u>Court Security</u>
\$ 18	\$ 71,716	\$ 42,950	\$ 65,208	\$ 1	\$ 86,772
-	-	-	-	-	-
-	-	19,560	2,544	-	-
-	3,100	-	-	-	-
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 74,816</u>	<u>\$ 62,510</u>	<u>\$ 67,752</u>	<u>\$ 1</u>	<u>\$ 86,772</u>
\$ -	\$ -	\$ 1,141	\$ 32,389	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,141	32,389	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18	74,816	61,369	35,363	1	86,772
-	-	-	-	-	-
<u>18</u>	<u>74,816</u>	<u>61,369</u>	<u>35,363</u>	<u>1</u>	<u>86,772</u>
<u>\$ 18</u>	<u>\$ 74,816</u>	<u>\$ 62,510</u>	<u>\$ 67,752</u>	<u>\$ 1</u>	<u>\$ 86,772</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2009

	<u>Nonmajor Special Revenue Funds</u>				
	<u>Criminal History On-Line</u>	<u>LCBDD Medicaid</u>	<u>Prosecutor's Victim Witness</u>	<u>Enforcement and Education</u>	<u>Juvenile School Linson</u>
Assets					
Cash and Cash Equivalents	\$ 8,506	\$ 3,000,560	\$ 51,279	\$ 22,865	\$ 15,600
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	84,604	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 8,506</u>	<u>\$ 3,000,560</u>	<u>\$ 135,883</u>	<u>\$ 22,865</u>	<u>\$ 15,600</u>
Liabilities					
Accounts Payable	\$ -	\$ 82,178	\$ 48,407	\$ -	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	60,845	3,440	-	-
Advance from Other Funds	-	-	10,670	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	61,330	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>143,023</u>	<u>123,847</u>	<u>-</u>	<u>-</u>
Fund Balances					
Reserved for:					
Encumbrances	-	-	-	-	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	8,506	2,857,537	12,036	22,865	15,600
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	<u>8,506</u>	<u>2,857,537</u>	<u>12,036</u>	<u>22,865</u>	<u>15,600</u>
Total Liabilities and Fund Balances	<u>\$ 8,506</u>	<u>\$ 3,000,560</u>	<u>\$ 135,883</u>	<u>\$ 22,865</u>	<u>\$ 15,600</u>

Nonmajor Special Revenue Funds

<u>Help America Vote Act</u>	<u>LCBDD- Capital</u>	<u>Workforce Investment Act</u>	<u>Sheriff's Concealed Handgun</u>	<u>Juvenile Indigent Alcohol Program</u>	<u>Atrazine Grant Program</u>
\$ 2,798	\$ 482,445	\$ 279,856	\$ 18,535	\$ 4,113	\$ 18,860
-	-	-	-	-	-
-	-	3,456,576	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,798</u>	<u>\$ 482,445</u>	<u>\$ 3,736,432</u>	<u>\$ 18,535</u>	<u>\$ 4,113</u>	<u>\$ 18,860</u>
\$ -	\$ -	\$ 34,505	\$ -	\$ -	\$ -
-	-	418,667	-	-	-
-	-	56,312	3,660	-	-
-	-	-	-	-	-
-	-	34,508	-	-	-
-	-	2,566,309	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>3,110,301</u>	<u>3,660</u>	<u>-</u>	<u>-</u>
-	-	107,474	178	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,798	482,445	518,657	14,697	4,113	18,860
-	-	-	-	-	-
<u>2,798</u>	<u>482,445</u>	<u>626,131</u>	<u>14,875</u>	<u>4,113</u>	<u>18,860</u>
<u>\$ 2,798</u>	<u>\$ 482,445</u>	<u>\$ 3,736,432</u>	<u>\$ 18,535</u>	<u>\$ 4,113</u>	<u>\$ 18,860</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2009

	Nonmajor Special Revenue Funds				
	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Ditch Rotary	Common Pleas Special Projects
Assets					
Cash and Cash Equivalents	\$ 18,150	\$ 19,321	\$ 2,407,210	\$ 27,888	\$ 497,563
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	56,754	1,120,132	-	45,880
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 18,150	\$ 76,075	\$ 3,527,342	\$ 27,888	\$ 543,443
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 9,741	\$ -	\$ 15,518
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	26,691	-	11,075
Advance from Other Funds	-	-	-	36,820	-
Due to Other Funds	-	-	2,431	-	-
Deferred Revenue	-	-	1,045,163	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	-	-	1,084,026	36,820	26,593
Fund Balances					
Reserved for:					
Encumbrances	-	-	-	-	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	18,150	76,075	2,443,316	(8,932)	516,850
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	18,150	76,075	2,443,316	(8,932)	516,850
Total Liabilities and Fund Balances	\$ 18,150	\$ 76,075	\$ 3,527,342	\$ 27,888	\$ 543,443

Nonmajor Special Revenue Funds

Golden Acres Medicare	Law Enforcement Tech Grant	Watershed Coordinator Grant	Northern Border Initiative Grant	Continuing Professional Training	SERC Grant Account
\$ 499,892	\$ 242	\$ 80,590	\$ 74,973	\$ 24	\$ 54,380
-	-	-	-	-	-
97,705	-	8,750	4,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 597,597</u>	<u>\$ 242</u>	<u>\$ 89,340</u>	<u>\$ 78,973</u>	<u>\$ 24</u>	<u>\$ 54,380</u>
\$ 21,087	\$ -	\$ -	\$ -	\$ -	\$ -
24,313	-	-	-	-	-
-	-	-	-	-	-
-	-	-	17,230	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>45,400</u>	<u>-</u>	<u>-</u>	<u>17,230</u>	<u>-</u>	<u>-</u>
133,003	-	-	8,083	-	-
-	-	-	-	-	-
-	-	-	-	-	-
419,194	242	89,340	53,660	24	54,380
-	-	-	-	-	-
<u>552,197</u>	<u>242</u>	<u>89,340</u>	<u>61,743</u>	<u>24</u>	<u>54,380</u>
<u>\$ 597,597</u>	<u>\$ 242</u>	<u>\$ 89,340</u>	<u>\$ 78,973</u>	<u>\$ 24</u>	<u>\$ 54,380</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2009

Nonmajor Special Revenue Funds

	Foreclosure Special Project Fund Account	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources	Storm Water Management Fund
Assets					
Cash and Cash Equivalents	\$ 567,498	\$ 6,992,699	\$ 100,000	\$ -	\$ 9,372
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	42,900	2,266,718	26,951	25,798	2,454
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	15,397	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 610,398	\$ 9,259,417	\$ 126,951	\$ 41,195	\$ 11,826
Liabilities					
Accounts Payable	\$ 5,905	\$ 395,428	\$ -	\$ 10,812	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	5,802	5,208	100,000	-	9,372
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	55,612	-	-	-	-
Deferred Revenue	-	-	-	-	2,454
Notes Payable	-	-	-	-	-
Total Liabilities	67,319	400,636	100,000	10,812	11,826
Fund Balances					
Reserved for:					
Encumbrances	-	-	-	-	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	543,079	8,858,781	26,951	30,383	-
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	543,079	8,858,781	26,951	30,383	-
Total Liabilities and Fund Balances	\$ 610,398	\$ 9,259,417	\$ 126,951	\$ 41,195	\$ 11,826

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Home Septic Treatment Systems	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Project Jail Facility Construction	Total Nonmajor Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 40,000	\$ 50,584,931	\$ -	\$ 324,692	\$ 50,909,623
Cash with Fiscal Agent	-	310,104	-	-	310,104
Cash in Segregated Accounts	-	1,609,923	-	-	1,609,923
Receivables, Net of Allowances	-	20,390,778	4,758,536	-	25,149,314
Notes Receivable	-	744,365	-	-	744,365
Due from Other Funds	-	52,686	-	-	52,686
Materials and Supplies Inventory	-	892,791	-	-	892,791
Total Assets	\$ 40,000	\$ 74,585,578	\$ 4,758,536	\$ 324,692	\$ 79,668,806
Liabilities					
Accounts Payable	\$ 18,075	\$ 2,844,312	\$ 94,453	\$ -	\$ 2,938,765
Contracts Payable	-	657,979	-	-	657,979
Intergovernmental Payable	-	1,344,394	-	-	1,344,394
Advance from Other Funds	-	877,435	972,819	-	1,850,254
Due to Other Funds	-	1,119,564	-	-	1,119,564
Deferred Revenue	-	9,713,176	4,620,027	-	14,333,203
Notes Payable	-	-	415,000	-	415,000
Total Liabilities	18,075	16,556,860	6,102,299	-	22,659,159
Fund Balances					
Reserved for:					
Encumbrances	-	1,329,884	-	-	1,329,884
Inventory	-	892,791	-	-	892,791
Notes Receivable	-	744,365	-	-	744,365
Debt Service	-	-	3,820,357	-	3,820,357
Unreserved(Deficit), reported in:					
Special Revenue Funds	21,925	55,061,678	-	-	55,061,678
Debt Service Funds	-	-	(5,164,120)	-	(5,164,120)
Capital Project Funds	-	-	-	324,692	324,692
Total Fund Balances (Deficit)	21,925	58,028,718	(1,343,763)	324,692	57,009,647
Total Liabilities and Fund Balances	\$ 40,000	\$ 74,585,578	\$ 4,758,536	\$ 324,692	\$ 79,668,806

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	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	-	-	-	-	277,675
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	4,743,937	22,613	228,780	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	12,609	-	-
Other	10,218	-	-	1,245	2,033
Total Revenues	4,754,155	22,613	241,389	1,245	279,708
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	237,430
Judicial	-	-	-	-	-
Public Safety	-	94,559	-	-	-
Public Works	-	-	-	-	-
Health	4,606,767	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	370,487	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	4,606,767	94,559	370,487	-	237,430
Excess (Deficiency) of Revenues Over (Under) Expenditures	147,388	(71,946)	(129,098)	1,245	42,278
Other Financing Sources					
Transfers In	-	76,666	-	-	-
Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources	-	76,666	-	-	-
Net Change in Fund Balance	147,388	4,720	(129,098)	1,245	42,278
Fund Balance (Deficit) at Beginning of Year	869,982	39,789	898,694	200,524	857,522
Increase (Decrease) in Reserve for Inventory	(515)	-	-	-	-
Fund Balance (Deficit) at End of Year	\$ 1,016,855	\$ 44,509	\$ 769,596	\$ 201,769	\$ 899,800

Nonmajor Special Revenue Funds

<u>Jail Facility Operation</u>	<u>Dog and Kennel</u>	<u>Recycle Ohio</u>	<u>Solid Waste</u>	<u>Justice Assistance Grant Program</u>	<u>Real Estate Assessment</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,034,961	-	-	-	-	-
-	469,253	-	2,398,679	-	-
-	55,818	-	-	-	3,304,378
-	36,115	-	-	-	-
-	-	129,000	-	436,703	-
-	-	-	-	-	-
-	-	-	7,052	-	-
4,847	925	-	576,642	-	1,231
<u>7,039,808</u>	<u>562,111</u>	<u>129,000</u>	<u>2,982,373</u>	<u>436,703</u>	<u>3,305,609</u>
-	-	-	-	-	2,512,411
-	-	-	-	-	-
11,798,797	-	-	-	419,294	-
-	440,631	-	3,328,788	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,798,797</u>	<u>440,631</u>	<u>-</u>	<u>3,328,788</u>	<u>419,294</u>	<u>2,512,411</u>
(4,758,989)	121,480	129,000	(346,415)	17,409	793,198
5,425,000	-	-	-	-	-
-	-	-	-	-	-
<u>5,425,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
666,011	121,480	129,000	(346,415)	17,409	793,198
262,571	117,661	35,747	2,281,179	7,878	4,724,986
-	-	-	-	-	-
<u>\$ 928,582</u>	<u>\$ 239,141</u>	<u>\$ 164,747</u>	<u>\$ 1,934,764</u>	<u>\$ 25,287</u>	<u>\$ 5,518,184</u>

(continued)

Lurain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	<u>Nonmajor Special Revenue Funds</u>				
	<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	-	-	83,424	-	-
Charges for Services	696,624	1,284,007	-	-	188,812
Fines and Forfeitures	-	-	-	-	232,870
Intergovernmental Revenue	-	-	-	701,327	7,115,623
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	2,973
Other	66,990	-	-	-	53,695
Total Revenues	<u>763,614</u>	<u>1,284,007</u>	<u>83,424</u>	<u>701,327</u>	<u>7,593,973</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	881,357	974,525	98,517	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	584,444	-
Public Works	-	-	-	-	7,203,689
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	86,903
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>881,357</u>	<u>974,525</u>	<u>98,517</u>	<u>584,444</u>	<u>7,290,592</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(117,743)</u>	<u>309,482</u>	<u>(15,093)</u>	<u>116,883</u>	<u>303,381</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	3,693
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,693</u>
Net Change in Fund Balance	<u>(117,743)</u>	<u>309,482</u>	<u>(15,093)</u>	<u>116,883</u>	<u>307,074</u>
Fund Balance (Deficit) at Beginning of Year	<u>777,036</u>	<u>(32,982)</u>	<u>45,346</u>	<u>184,293</u>	<u>2,111,990</u>
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47,431)</u>
Fund Balance (Deficit) at End of Year	<u>\$ 659,293</u>	<u>\$ 276,500</u>	<u>\$ 30,253</u>	<u>\$ 301,176</u>	<u>\$ 2,371,633</u>

Nonmajor Special Revenue Funds

<u>Drug Court</u>	<u>Bascule Bridge</u>	<u>Community Housing Improvement</u>	<u>Youth Services</u>	<u>Reclaim Ohio</u>	<u>Medically Handicapped Child</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333,132
-	-	-	-	-	-
-	-	-	966	-	-
-	-	-	-	-	-
138,191	564,884	28,776	188,136	1,938,332	-
-	-	-	-	-	-
4,665	65	-	115,731	13,076	-
<u>142,856</u>	<u>564,949</u>	<u>28,776</u>	<u>304,833</u>	<u>1,951,408</u>	<u>333,132</u>
-	-	-	-	-	-
-	-	-	-	-	-
146,157	587,434	-	-	-	-
-	-	-	-	-	-
-	-	-	205,409	2,544,257	682,616
-	-	28,776	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>146,157</u>	<u>587,434</u>	<u>28,776</u>	<u>205,409</u>	<u>2,544,257</u>	<u>682,616</u>
<u>(3,301)</u>	<u>(22,485)</u>	<u>-</u>	<u>99,424</u>	<u>(592,849)</u>	<u>(349,484)</u>
-	-	-	9,899	-	-
-	-	-	-	-	-
-	-	-	9,899	-	-
<u>(3,301)</u>	<u>(22,485)</u>	<u>-</u>	<u>109,323</u>	<u>(592,849)</u>	<u>(349,484)</u>
41,552	(76,676)	22,518	305,889	2,081,814	349,484
-	-	-	-	-	-
<u>\$ 38,251</u>	<u>\$ (99,161)</u>	<u>\$ 22,518</u>	<u>\$ 415,212</u>	<u>\$ 1,488,965</u>	<u>\$ -</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Revenues					
Taxes					
Property	\$ -	\$ -	\$ 597,999	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	194,183	-	64,816	-
Charges for Services	33,905	59,818	3,650	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	196,750	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	8,757
Other	-	372,350	-	-	-
Total Revenues	<u>33,905</u>	<u>626,351</u>	<u>798,399</u>	<u>64,816</u>	<u>8,757</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	72,983	327	-	-	-
Public Safety	-	334,480	-	174,690	-
Public Works	-	-	-	-	53,233
Health	-	-	588,822	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>72,983</u>	<u>334,807</u>	<u>588,822</u>	<u>174,690</u>	<u>53,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(39,078)</u>	<u>291,544</u>	<u>209,577</u>	<u>(109,874)</u>	<u>(44,476)</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	(10,482)	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources	<u>(10,482)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(49,560)	291,544	209,577	(109,874)	(44,476)
Fund Balance (Deficit) at Beginning of Year	119,230	262,636	751,590	598,444	104,568
Increase (Decrease) in Reserve for Inventory	-	-	1,527	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 69,670</u>	<u>\$ 554,180</u>	<u>\$ 962,694</u>	<u>\$ 488,570</u>	<u>\$ 60,092</u>

Nonmajor Special Revenue Funds

<u>Supportive Living</u>	<u>Golden Acres</u>	<u>Metropolitan Enforcement Group</u>	<u>Crime Laboratory</u>	<u>911 System</u>	<u>Child Support Enforcement Agency</u>
\$ -	\$ -	\$ 309,383	\$ 156,123	\$ 1,700,824	\$ -
-	-	-	-	686,762	-
-	4,408,696	-	-	-	1,148,414
-	-	-	-	-	-
4,733,908	-	501,545	57,478	352,267	3,669,406
-	-	-	-	-	-
-	-	-	-	-	-
987	15,792	19,553	-	646	5,785
<u>4,734,895</u>	<u>4,424,488</u>	<u>830,481</u>	<u>213,601</u>	<u>2,740,499</u>	<u>4,823,605</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,031,098	192,761	1,913,913	-
-	-	-	-	-	-
4,455,120	4,402,964	-	-	-	-
-	-	-	-	-	5,848,597
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,455,120</u>	<u>4,402,964</u>	<u>1,031,098</u>	<u>192,761</u>	<u>1,913,913</u>	<u>5,848,597</u>
-	-	-	-	-	-
<u>279,775</u>	<u>21,524</u>	<u>(200,617)</u>	<u>30,840</u>	<u>826,586</u>	<u>(1,024,992)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
279,775	21,524	(200,617)	30,840	826,586	(1,024,992)
5,965,573	2,197,466	607,677	1,122,603	6,430,677	2,823,753
-	(4,857)	-	-	-	752
<u>\$ 6,245,348</u>	<u>\$ 2,214,133</u>	<u>\$ 407,060</u>	<u>\$ 1,143,443</u>	<u>\$ 7,257,263</u>	<u>\$ 1,799,513</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009

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	-	-	45,209	-	-
Fines and Forfeitures	110,177	300,862	-	-	-
Intergovernmental Revenue	20,287	-	-	266,236	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	677	-	-	-	-
Total Revenues	<u>131,141</u>	<u>300,862</u>	<u>45,209</u>	<u>266,236</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	477,825	492,556	-	360,993	-
Public Works	-	-	55,125	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>477,825</u>	<u>492,556</u>	<u>55,125</u>	<u>360,993</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(346,684)</u>	<u>(191,694)</u>	<u>(9,916)</u>	<u>(94,757)</u>	<u>-</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(346,684)	(191,694)	(9,916)	(94,757)	-
Fund Balance (Deficit) at Beginning of Year	409,094	1,661,198	182,494	360,082	629
Increase (Decrease) in Reserve for Inventory	<u>(177)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 62,233</u>	<u>\$ 1,469,504</u>	<u>\$ 172,578</u>	<u>\$ 265,325</u>	<u>\$ 629</u>

Nonmajor Special Revenue Funds

<u>Linkages Plus/Byrne Memorial</u>	<u>P.A.I.R.</u>	<u>Violent Offender</u>	<u>Marriage Licenses</u>	<u>Medicaid Outreach</u>	<u>Court Security</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	13,494
-	-	-	57,219	-	-
-	13,923	58,680	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,212	-	-
<u>-</u>	<u>13,923</u>	<u>58,680</u>	<u>60,431</u>	<u>-</u>	<u>13,494</u>
-	-	-	-	-	-
-	-	-	153	-	-
-	32,048	40,099	-	-	2,444
-	-	-	-	-	-
-	-	-	70,045	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>32,048</u>	<u>40,099</u>	<u>70,198</u>	<u>-</u>	<u>2,444</u>
-	(18,125)	18,581	(9,767)	-	11,050
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>(18,125)</u>	<u>18,581</u>	<u>(9,767)</u>	<u>-</u>	<u>11,050</u>
18	92,941	42,788	45,130	1	75,722
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 74,816</u>	<u>\$ 61,369</u>	<u>\$ 35,363</u>	<u>\$ 1</u>	<u>\$ 86,772</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009

Nonmajor Special Revenue Funds					
	Criminal History On-Line	LCBDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Linison
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	859	-
Special Assessments	-	-	118,547	-	-
Interest Income	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>118,547</u>	<u>859</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	139,624	-	-
Public Works	-	-	-	-	-
Health	-	2,574,612	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>2,574,612</u>	<u>139,624</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(2,574,612)</u>	<u>(21,077)</u>	<u>859</u>	<u>-</u>
Other Financing Sources					
Transfers In	-	2,500,000	-	-	-
Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>2,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(74,612)	(21,077)	859	-
Fund Balance (Deficit) at Beginning of Year	8,506	2,932,149	33,113	22,006	15,600
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 8,506</u>	<u>\$ 2,857,537</u>	<u>\$ 12,036</u>	<u>\$ 22,865</u>	<u>\$ 15,600</u>

Nonmajor Special Revenue Funds

<u>Help America Vote Act</u>	<u>LCBDD- Capital</u>	<u>Workforce Investment Act</u>	<u>Sherriff's Concealed Handgun</u>	<u>Juvenile Indigent Alcohol Program</u>	<u>Atrazine Grant Program</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	71,267	-	-
-	-	-	-	-	-
1,410	-	6,458,195	-	482	-
-	-	-	-	-	-
-	-	13,530	-	-	-
<u>1,410</u>	<u>-</u>	<u>6,471,725</u>	<u>71,267</u>	<u>482</u>	<u>-</u>
12,816	-	-	-	-	-
-	-	-	93,085	-	-
-	-	-	-	-	-
-	-	6,192,384	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,816</u>	<u>-</u>	<u>6,192,384</u>	<u>93,085</u>	<u>-</u>	<u>-</u>
<u>(11,406)</u>	<u>-</u>	<u>279,341</u>	<u>(21,818)</u>	<u>482</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(11,406)	-	279,341	(21,818)	482	-
14,204	482,445	346,790	36,693	3,631	18,860
-	-	-	-	-	-
<u>\$ 2,798</u>	<u>\$ 482,445</u>	<u>\$ 626,131</u>	<u>\$ 14,875</u>	<u>\$ 4,113</u>	<u>\$ 18,860</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds				
	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Ditch Rotary	Common Pleas Special Projects
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	4,000	-	-	23,512	493,407
Charges for Services	-	-	-	-	(10,750)
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	56,754	1,363,774	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	325	-	-
Total Revenues	<u>4,000</u>	<u>56,754</u>	<u>1,364,099</u>	<u>23,512</u>	<u>482,657</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	600	-	-	-	-
Judicial	-	-	1,571,489	-	325,850
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>600</u>	<u>-</u>	<u>1,571,489</u>	<u>-</u>	<u>325,850</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,400</u>	<u>56,754</u>	<u>(207,390)</u>	<u>23,512</u>	<u>156,807</u>
Other Financing Sources					
Transfers In	-	19,068	-	-	-
Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>19,068</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>3,400</u>	<u>75,822</u>	<u>(207,390)</u>	<u>23,512</u>	<u>156,807</u>
Fund Balance (Deficit) at Beginning of Year	<u>14,750</u>	<u>253</u>	<u>2,650,706</u>	<u>(32,444)</u>	<u>360,043</u>
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 18,150</u>	<u>\$ 76,075</u>	<u>\$ 2,443,316</u>	<u>\$ (8,932)</u>	<u>\$ 516,850</u>

<u>Golden Acres Medicare</u>	<u>Law Enforcement Tech Grant</u>	<u>Watershed Coordinator Grant</u>	<u>Northern Border Initiative Grant</u>	<u>Continuing Professional Training</u>	<u>SERC Grant Account</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
689,476	-	-	-	-	-
-	-	34,549	115,953	10,080	37,242
-	-	-	-	-	-
<u>689,476</u>	<u>-</u>	<u>34,549</u>	<u>115,953</u>	<u>10,080</u>	<u>37,242</u>
-	-	-	-	-	-
-	49,706	1,981	90,068	10,080	19,769
592,463	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>592,463</u>	<u>49,706</u>	<u>1,981</u>	<u>90,068</u>	<u>10,080</u>	<u>19,769</u>
<u>97,013</u>	<u>(49,706)</u>	<u>32,568</u>	<u>25,885</u>	<u>-</u>	<u>17,473</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>97,013</u>	<u>(49,706)</u>	<u>32,568</u>	<u>25,885</u>	<u>-</u>	<u>17,473</u>
455,184	49,948	56,772	35,858	24	36,907
-	-	-	-	-	-
<u>\$ 552,197</u>	<u>\$ 242</u>	<u>\$ 89,340</u>	<u>\$ 61,743</u>	<u>\$ 24</u>	<u>\$ 54,380</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds				
	Foreclosure Special Project Fund Account	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources	Storm Water Management Fund
Revenues					
Taxes:					
Property Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits, and Fees	660,164	9,266,496	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	25,798	-
Intergovernmental Revenue	-	-	26,951	-	57,811
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>660,164</u>	<u>9,266,496</u>	<u>26,951</u>	<u>25,798</u>	<u>57,811</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	60,349	-	10,812	-
Judicial	453,866	-	-	(15,397)	-
Public Safety	-	341,366	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	57,811
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>453,866</u>	<u>407,715</u>	<u>-</u>	<u>(4,585)</u>	<u>57,811</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>206,298</u>	<u>8,858,781</u>	<u>26,951</u>	<u>30,383</u>	<u>-</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>206,298</u>	<u>8,858,781</u>	<u>26,951</u>	<u>30,383</u>	<u>-</u>
Fund Balance (Deficit) at Beginning of Year	336,781	-	-	-	-
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 543,079</u>	<u>\$ 8,858,781</u>	<u>\$ 26,951</u>	<u>\$ 30,383</u>	<u>\$ -</u>

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Home Septic Treatment Systems	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Project Jail Facility Construction	Total Nonmajor Governmental Funds
Revenues					
Taxes:					
Property	\$ -	\$ 3,097,461	\$ 1,952,401	\$ -	\$ 5,049,862
Sales	-	16,301,457	-	-	16,301,457
Licenses, Permits and Fees	-	5,162,961	-	-	5,162,961
Charges for Services	-	12,243,917	-	-	12,243,917
Fines and Forfeitures	-	706,681	-	-	706,681
Intergovernmental Revenue	40,000	34,428,530	1,101,168	-	35,529,698
Special Assessments	-	-	254,650	-	254,650
Interest Income	-	31,391	-	-	31,391
Other	-	1,284,220	34,421	-	1,318,641
Total Revenues	40,000	73,256,618	3,342,640	-	76,599,258
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	4,794,817	-	-	4,794,817
Judicial	-	2,409,271	-	-	2,409,271
Public Safety	-	18,841,837	-	-	18,841,837
Public Works	-	7,899,481	-	-	7,899,481
Health	18,075	21,066,053	-	-	21,066,053
Human Services	-	15,543,308	-	-	15,543,308
Economic Development and Assistance	-	399,263	-	-	399,263
Debt Service:					
Principal Paid	-	86,903	2,065,819	-	2,152,722
Interest Paid	-	-	1,568,601	-	1,568,601
Capital Outlay	-	-	-	304,378	304,378
Total Expenditures	18,075	71,040,933	3,634,420	304,378	74,979,731
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,925	2,215,685	(291,780)	(304,378)	1,619,527
Other Financing Sources					
Transfers In	-	8,030,633	-	-	8,030,633
Transfers Out	-	(10,482)	-	-	(10,482)
Issuance of Debt	-	3,693	-	-	3,693
Total Other Financing Sources	-	8,023,844	-	-	8,023,844
Net Change in Fund Balance	21,925	10,239,529	(291,780)	(304,378)	9,643,371
Fund Balance (Deficit) at Beginning of Year	-	47,839,890	(1,051,983)	629,070	47,416,977
Increase (Decrease) in Reserve for Inventory	-	(50,701)	-	-	(50,701)
Fund Balance (Deficit) at End of Year	\$ 21,925	\$ 58,028,718	\$ (1,343,763)	\$ 324,692	\$ 57,009,647

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 3,678,681	\$ 4,004,815	\$ 4,493,796	\$ -	\$ 4,493,796	\$ 488,981
Other	26,850	13,218	13,218	-	13,218	-
Total Revenues	3,705,531	4,018,033	4,507,014	-	4,507,014	488,981
Expenditures						
Current:						
Health:						
Salaries and Wages	235,684	233,807	228,413	-	228,413	5,394
Fringe Benefits	111,463	108,363	105,287	-	105,287	3,076
Supplies and Materials	7,650	8,350	4,762	-	4,762	3,588
Equipment	6,179	11,479	8,890	-	8,890	2,589
Contractual Services	3,345,003	4,247,755	4,225,731	16,134	4,241,865	5,890
Other	37,999	49,514	43,100	-	43,100	6,414
Total Expenditures	3,743,978	4,659,268	4,616,183	16,134	4,632,317	26,951
(Deficiency) of Revenues (Under) Expenditures	(38,447)	(641,235)	(109,169)	(16,134)	(125,303)	515,932
Fund Balance at Beginning of Year	734,179	734,179	734,179			
Fund Balance at End of Year	\$ 695,732	\$ 92,944	\$ 625,010			

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, 2009

	<u>Original Budget</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	\$ 25,000	\$ 22,613	\$ 22,613	\$ -	\$ 22,613	\$ -
Total Revenues	25,000	22,613	22,613	-	22,613	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	57,872	57,872	56,264	-	56,264	1,608
Fringe Benefits	15,289	16,142	14,683	-	14,683	1,459
Contractual Services	25,000	40,000	27,985	-	27,985	12,015
Other	-	1,100	1,100	-	1,100	-
Total Expenditures	98,161	115,114	100,032	-	100,032	15,082
(Deficiency) of Revenues (Under) Expenditures	(73,161)	(92,501)	(77,419)	-	(77,419)	15,082
Other Financing Sources						
Operating Transfers - In	75,661	76,666	76,666	-	76,666	-
Total Other Financing Sources	75,661	76,666	76,666	-	76,666	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	2,500	(15,835)	(753)	<u>\$ -</u>	<u>\$ (753)</u>	<u>\$ 15,082</u>
Fund Balance at Beginning of Year	61,214	61,214	61,214			
Fund Balance at End of Year	<u>\$ 63,714</u>	<u>\$ 45,379</u>	<u>\$ 60,461</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Development Block Grant
For the Year Ended December 31, 2009

	<u>Original Budget</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	\$ 514,000	\$ 130,549	\$ 130,549	\$ -	\$ 130,549	\$ -
Total Revenues	<u>514,000</u>	<u>130,549</u>	<u>130,549</u>	<u>-</u>	<u>130,549</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	200	1,161	509	-	509	652
Contractual Services	209,421	422,785	237,245	15,680	252,925	169,860
Other	3,500	134,549	6,245	-	6,245	128,304
Total Expenditures	<u>213,121</u>	<u>558,495</u>	<u>243,999</u>	<u>15,680</u>	<u>259,679</u>	<u>298,816</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	300,879	(427,946)	(113,450)	(15,680)	(129,130)	298,816
Other Financing Sources						
Advances - In	-	150,000	150,000	-	150,000	-
Total Other Financing Sources	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	300,879	(277,946)	36,550	<u>\$ (15,680)</u>	<u>\$ 20,870</u>	<u>\$ 298,816</u>
Fund Balance at Beginning of Year	<u>378,308</u>	<u>378,308</u>	<u>378,308</u>			
Fund Balance at End of Year	<u>\$ 679,187</u>	<u>\$ 100,362</u>	<u>\$ 414,858</u>			

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, 2009

	<u>Original Budget</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	\$ 1,245	\$ 1,245	\$ -	\$ 1,245	\$ -
Total Revenues	<u>7,525</u>	<u>1,245</u>	<u>1,245</u>	<u>-</u>	<u>1,245</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	-	(6,280)	1,245	<u>\$ -</u>	<u>\$ 1,245</u>	<u>\$ 7,525</u>
Fund Balance at Beginning of Year	<u>200,524</u>	<u>200,524</u>	<u>200,524</u>			
Fund Balance at End of Year	<u>\$ 200,524</u>	<u>\$ 194,244</u>	<u>\$ 201,769</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 212,500	\$ 275,621	\$ 278,904	\$ -	\$ 278,904	\$ 3,283
Other	-	2,033	2,033	-	2,033	-
Total Revenues	212,500	277,654	280,937	-	280,937	3,283
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	31,250	61,250	59,241	-	59,241	2,009
Fringe Benefits	5,750	10,267	9,005	-	9,005	1,262
Supplies and Materials	83,000	100,500	38,512	-	38,512	61,988
Equipment	100,500	98,500	26,149	-	26,149	72,351
Contractual Services	86,224	159,724	106,535	17,928	124,463	35,261
Other	7,000	17,000	3,129	-	3,129	13,871
Total Expenditures	313,724	447,241	242,571	17,928	260,499	186,742
Excess (Deficiency) of Revenues Over (Under) Expenditures	(101,224)	(169,587)	38,366	<u>\$ (17,928)</u>	<u>\$ 20,438</u>	<u>\$ 190,025</u>
Fund Balance at Beginning of Year	850,665	850,665	850,665			
Fund Balance at End of Year	\$ 749,441	\$ 681,078	\$ 889,031			

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, 2009

	<u>Original Budget</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	\$ 7,914,000	\$ 7,030,385	\$ 7,030,385	\$ -	\$ 7,030,385	\$ -
Other	10,000	4,847	4,847	-	4,847	-
Total Revenues	7,924,000	7,035,232	7,035,232	-	7,035,232	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	6,340,000	7,846,600	7,827,381	-	7,827,381	19,219
Fringe Benefits	2,758,000	2,974,572	2,954,455	-	2,954,455	20,117
Supplies and Materials	205,092	198,905	180,450	5,083	185,533	13,372
Equipment	76,843	49,353	49,291	-	49,291	62
Contractual Services	1,295,500	1,254,603	1,109,775	28,590	1,138,365	116,238
Other	7,500	9,810	9,277	-	9,277	533
Total Expenditures	10,682,935	12,333,843	12,130,629	33,673	12,164,302	169,541
(Deficiency) of Revenues (Under) Expenditures	(2,758,935)	(5,298,611)	(5,095,397)	(33,673)	(5,129,070)	169,541
Other Financing Sources						
Operating Transfers - In	4,800,000	5,425,000	5,425,000	-	5,425,000	-
Total Other Financing Sources	4,800,000	5,425,000	5,425,000	-	5,425,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	2,041,065	126,389	329,603	<u>\$ (33,673)</u>	<u>\$ 295,930</u>	<u>\$ 169,541</u>
Fund Balance at Beginning of Year	90,705	90,705	90,705			
Fund Balance at End of Year	<u>\$ 2,131,770</u>	<u>\$ 217,094</u>	<u>\$ 420,308</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, 2009

	<u>Original Budget</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	\$ 6,276	\$ 6,276	\$ -	\$ 6,276	\$ -
Licenses, Permits and Fees	428,200	423,836	425,191	-	425,191	1,355
Fines and Forfeitures	22,000	36,076	36,115	-	36,115	39
Other	300	925	925	-	925	-
Total Revenues	<u>453,500</u>	<u>467,113</u>	<u>468,507</u>	<u>-</u>	<u>468,507</u>	<u>1,394</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	142,000	227,000	211,092	-	211,092	15,908
Fringe Benefits	53,950	79,096	74,227	-	74,227	4,869
Supplies and Materials	68,926	71,978	51,073	2,058	53,131	18,847
Equipment	3,700	3,700	1,835	-	1,835	1,865
Contractual Services	82,576	87,535	54,342	5,694	60,036	27,499
Fees	2,500	2,500	-	-	-	2,500
Other	66,250	60,797	16,559	3,524	20,083	40,714
Total Expenditures	<u>419,902</u>	<u>532,606</u>	<u>409,128</u>	<u>11,276</u>	<u>420,404</u>	<u>112,202</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,598	(65,493)	59,379	<u>\$ (11,276)</u>	<u>\$ 48,103</u>	<u>\$ 113,596</u>
Fund Balance at Beginning of Year	<u>130,892</u>	<u>130,892</u>	<u>130,892</u>			
Fund Balance at End of Year	<u>\$ 164,490</u>	<u>\$ 65,399</u>	<u>\$ 190,271</u>			

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, 2009

	<u>Original Budget</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	\$ 2,000	\$ 127,000	\$ 127,000	\$ -	\$ 127,000	\$ -
Total Revenues	<u>2,000</u>	<u>127,000</u>	<u>127,000</u>	<u>-</u>	<u>127,000</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	2,000	127,000	127,000	<u>\$ -</u>	<u>\$ 127,000</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	35,747	35,747	35,747			
Fund Balance at End of Year	<u>\$ 37,747</u>	<u>\$ 162,747</u>	<u>\$ 162,747</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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits, and Fees	\$ 3,604,024	\$ 2,805,628	\$ 2,805,628	\$ -	\$ 2,805,628	\$ -
Interest	7,218	7,052	7,052	-	7,052	-
Other	42,988	36,590	36,590	-	36,590	-
Total Revenues	3,654,230	2,849,270	2,849,270	-	2,849,270	-
Expenditures						
Current:						
Health:						
Salaries and Wages	338,934	294,934	265,866	-	265,866	29,068
Fringe Benefits	164,361	124,171	111,950	-	111,950	12,221
Supplies and Materials	27,804	17,304	16,395	-	16,395	909
Equipment	7,500	14,600	12,100	-	12,100	2,500
Contractual Services	2,494,413	2,313,549	2,140,606	85,199	2,225,805	87,744
Capital Outlay	2,500	300,000	-	-	-	300,000
Fees	102,315	112,235	111,982	-	111,982	253
Other	585,620	659,543	635,364	5,000	640,364	19,179
Total Expenditures	3,723,447	3,836,336	3,294,263	90,199	3,384,462	451,874
(Deficiency) of Revenues (Under) Expenditures	(69,217)	(987,066)	(444,993)	<u>\$ (90,199)</u>	<u>\$ (535,192)</u>	<u>\$ 451,874</u>
Fund Balance at Beginning of Year	1,764,586	1,764,586	1,764,586			
Fund Balance at End of Year	\$ 1,695,369	\$ 777,520	\$ 1,319,593			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 436,703	\$ 436,703	\$ -	\$ 436,703	\$ -
Total Revenues	<u>-</u>	<u>436,703</u>	<u>436,703</u>	<u>-</u>	<u>436,703</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies	-	5,281	5,281	-	5,281	-
Equipment	-	37,205	37,000	92	37,092	113
Contractual Services	-	1,646	1,646	-	1,646	-
Other	-	325,202	325,202	-	325,202	-
Total Expenditures	<u>-</u>	<u>369,334</u>	<u>369,129</u>	<u>92</u>	<u>369,221</u>	<u>113</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	67,369	67,574	<u>\$ (92)</u>	<u>\$ 67,482</u>	<u>\$ 113</u>
Fund Balance at Beginning of Year	<u>7,878</u>	<u>7,878</u>	<u>7,878</u>			
Fund Balance at End of Year	<u>\$ 7,878</u>	<u>\$ 75,247</u>	<u>\$ 75,452</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 2,843,100	\$ 3,263,467	\$ 3,263,513	\$ -	\$ 3,263,513	\$ 46
Other	550	1,231	1,231	-	1,231	-
Total Revenues	2,843,650	3,264,698	3,264,744	-	3,264,744	46
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,222,000	1,222,000	1,124,067	-	1,124,067	97,933
Fringe Benefits	542,299	556,299	361,263	-	361,263	195,036
Supplies and Materials	687,000	707,000	451,885	73,994	525,879	181,121
Equipment	276,318	274,753	50,266	3,641	53,907	220,846
Contractual Services	1,821,599	1,757,949	475,903	463,292	939,195	818,754
Other	97,833	95,833	58,314	-	58,314	37,519
Total Expenditures	4,647,049	4,613,834	2,521,698	540,927	3,062,625	1,551,209
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,803,399)	(1,349,136)	743,046	<u>\$ (540,927)</u>	<u>\$ 202,119</u>	<u>\$ 1,551,255</u>
Fund Balance at Beginning of Year	4,908,431	4,908,431	4,908,431			
Fund Balance at End of Year	<u>\$ 3,105,032</u>	<u>\$ 3,559,295</u>	<u>\$ 5,651,477</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
DRETAC
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 698,000	\$ 696,624	\$ 696,624	\$ -	\$ 696,624	\$ -
Other	-	77,314	77,314	-	77,314	-
Total Revenues	698,000	773,938	773,938	-	773,938	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	447,650	487,150	467,198	-	467,198	19,952
Fringe Benefits	191,776	163,042	150,212	-	150,212	12,830
Supplies and Materials	22,308	23,358	14,811	100	14,911	8,447
Equipment	15,513	19,313	7,894	-	7,894	11,419
Contractual Services	71,263	49,513	21,196	34	21,230	28,283
Other	234,996	270,323	219,437	36,754	256,191	14,132
Total Expenditures	983,506	1,012,699	880,748	36,888	917,636	95,063
Excess (Deficiency) of Revenues Over (Under) Expenditures	(285,506)	(238,761)	(106,810)	<u>\$ (36,888)</u>	<u>\$ (143,698)</u>	<u>\$ 95,063</u>
Fund Balance at Beginning of Year	809,047	809,047	809,047			
Fund Balance at End of Year	\$ 523,541	\$ 570,286	\$ 702,237			

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, 2009

	<u>Original Budget</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	\$ 1,315,675	\$ 1,270,575	\$ 1,270,575	\$ -	\$ 1,270,575	\$ -
Total Revenues	1,315,675	1,270,575	1,270,575	-	1,270,575	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	875,000	645,000	615,872	-	615,872	29,128
Fringe Benefits	362,675	368,475	297,347	-	297,347	71,128
Supplies and Materials	26,000	26,000	18,301	-	18,301	7,699
Equipment	8,000	9,000	3,984	1,120	5,104	3,896
Contractual Services	23,000	45,700	34,921	672	35,593	10,107
Other	21,000	21,500	9,720	-	9,720	11,780
Total Expenditures	1,315,675	1,115,675	980,145	1,792	981,937	133,738
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	154,900	290,430	<u>\$ (1,792)</u>	<u>\$ 288,638</u>	<u>\$ 133,738</u>
Fund Balance at Beginning of Year	43,133	43,133	43,133			
Fund Balance at End of Year	\$ 43,133	\$ 198,033	\$ 333,563			

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, 2009

	<u>Original Budget</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	\$ 80,000	\$ 80,038	\$ 80,642	\$ -	\$ 80,642	\$ 604
Other	20,250	-	-	-	-	-
Total Revenues	<u>100,250</u>	<u>80,038</u>	<u>80,642</u>	<u>-</u>	<u>80,642</u>	<u>604</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies	10,000	8,000	8,000	-	8,000	-
Equipment	45,000	24,000	23,027	77	23,104	896
Contractual Services	45,250	75,250	52,338	12,970	65,308	9,942
Total Expenditures	<u>100,250</u>	<u>107,250</u>	<u>83,365</u>	<u>13,047</u>	<u>96,412</u>	<u>10,838</u>
(Deficiency) of Revenues (Under) Expenditures	-	(27,212)	(2,723)	<u>\$ (13,047)</u>	<u>\$ (15,770)</u>	<u>\$ 11,442</u>
Fund Balance at Beginning of Year	43,164	43,164	43,164			
Fund Balance at End of Year	<u>\$ 43,164</u>	<u>\$ 15,952</u>	<u>\$ 40,441</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Intensive Supervision
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 559,389	\$ 630,358	\$ 630,358	\$ -	\$ 630,358	\$ -
Total Revenues	<u>559,389</u>	<u>630,358</u>	<u>630,358</u>	<u>-</u>	<u>630,358</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	397,280	414,405	410,720	-	410,720	3,685
Fringe Benefits	144,731	156,665	143,858	-	143,858	12,807
Supplies	22,378	44,111	25,766	-	25,766	18,345
Equipment	-	3,795	-	3,195	3,195	600
Contractual Services	-	395	-	-	-	395
Other	-	2,000	293	-	293	1,707
Total Expenditures	<u>564,389</u>	<u>621,371</u>	<u>580,637</u>	<u>3,195</u>	<u>583,832</u>	<u>37,539</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	8,987	49,721	(3,195)	46,526	37,539
Other Financing Sources (Uses)						
Advances - In	-	20,000	20,000	-	20,000	-
Advances - Out	-	(20,000)	(20,000)	-	(20,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(5,000)	8,987	49,721	<u>\$ (3,195)</u>	<u>\$ 46,526</u>	<u>\$ 37,539</u>
Fund Balance at Beginning of Year	<u>76,655</u>	<u>76,655</u>	<u>76,655</u>			
Fund Balance at End of Year	<u>\$ 71,655</u>	<u>\$ 85,642</u>	<u>\$ 126,376</u>			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 200,000	\$ 218,014	\$ 218,014	\$ -	\$ 218,014	\$ -
Fines and Forfeitures	260,000	243,088	243,611	-	243,611	523
Intergovernmental	7,496,000	6,509,097	6,642,498	-	6,642,498	133,401
Interest	60,000	4,647	4,647	-	4,647	-
Other	377,876	55,818	55,818	-	55,818	-
Total Revenues	8,393,876	7,030,664	7,164,588	-	7,164,588	133,924
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,738,000	3,563,000	3,454,844	-	3,454,844	108,156
Fringe Benefits	1,363,000	1,415,215	1,363,271	-	1,363,271	51,944
Supplies and Materials	1,393,424	1,387,410	1,255,539	51,533	1,307,072	80,338
Equipment	362,984	97,079	70,148	12,395	82,543	14,536
Contractual Services	832,557	851,037	630,591	164,317	794,908	56,129
Capital Outlay	555,399	226,999	194,928	29,896	224,824	2,175
Other	309,553	192,209	164,147	7,000	171,147	21,062
OPWC Loan Principal Retirement	85,000	86,903	86,903	-	86,903	-
Total Expenditures	8,639,917	7,819,852	7,220,371	265,141	7,485,512	334,340
(Deficiency) of Revenues (Under) Expenditures	(246,041)	(789,188)	(55,783)	<u>\$ (265,141)</u>	<u>\$ (320,924)</u>	<u>\$ 468,264</u>
Fund Balance at Beginning of Year	1,193,811	1,193,811	1,193,811			
Fund Balance at End of Year	<u>\$ 947,770</u>	<u>\$ 404,623</u>	<u>\$ 1,138,028</u>			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 135,000	\$ 138,191	\$ 138,191	\$ -	\$ 138,191	\$ -
Other	8,000	4,665	4,665	-	4,665	-
Total Revenues	143,000	142,856	142,856	-	142,856	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	93,000	93,000	86,073	-	86,073	6,927
Fringe Benefits	44,820	44,820	41,284	-	41,284	3,536
Supplies and Materials	2,000	2,000	307	-	307	1,693
Contractual Services	16,000	16,000	14,199	-	14,199	1,801
Other	5,000	5,000	4,146	-	4,146	854
Total Expenditures	160,820	160,820	146,009	-	146,009	14,811
(Deficiency) of Revenues (Under) Expenditures	(17,820)	(17,964)	(3,153)	<u>\$ -</u>	<u>\$ (3,153)</u>	<u>\$ 14,811</u>
Fund Balance at Beginning of Year	52,094	52,094	52,094			
Fund Balance at End of Year	\$ 34,274	\$ 34,130	\$ 48,941			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 600,000	\$ 566,855	\$ 566,855	\$ -	\$ 566,855	\$ -
Other	-	65	65	-	65	-
Total Revenues	600,000	566,920	566,920	-	566,920	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	358,750	364,550	359,520	-	359,520	5,030
Fringe Benefits	153,140	139,340	134,739	-	134,739	4,601
Supplies and Materials	16,000	19,000	12,191	4,428	16,619	2,381
Equipment	4,000	5,000	2,648	-	2,648	2,352
Contractual Services	49,182	69,409	55,633	6,152	61,785	7,624
Other	500	1,000	143	-	143	857
Total Expenditures	581,572	598,299	564,874	10,580	575,454	22,845
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,428	(31,379)	2,046	<u>\$ (10,580)</u>	<u>\$ (8,534)</u>	<u>\$ 22,845</u>
Fund Balance at Beginning of Year	47,200	47,200	47,200			
Fund Balance at End of Year	\$ 65,628	\$ 15,821	\$ 49,246			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 4,648	\$ 4,648	\$ -	\$ 4,648	\$ -
Total Revenues	<u>-</u>	<u>4,648</u>	<u>4,648</u>	<u>-</u>	<u>4,648</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	-	748	148	-	148	600
Contractual Services	-	131,000	26,570	6,070	32,640	98,360
Other	-	22,900	2,058	-	2,058	20,842
Total Expenditures	<u>-</u>	<u>154,648</u>	<u>28,776</u>	<u>6,070</u>	<u>34,846</u>	<u>119,802</u>
(Deficiency) of Revenues (Under) Expenditures	-	(150,000)	(24,128)	(6,070)	(30,198)	119,802
Other Financing Sources						
Advances - In	-	150,000	150,000	-	150,000	-
Total Other Financing Sources	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	125,872	<u>\$ (6,070)</u>	<u>\$ 119,802</u>	<u>\$ 119,802</u>
Fund Balance at Beginning of Year	<u>22,518</u>	<u>22,518</u>	<u>22,518</u>			
Fund Balance at End of Year	<u>\$ 22,518</u>	<u>\$ 22,518</u>	<u>\$ 148,390</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 208,300	\$ 192,837	\$ 192,837	\$ -	\$ 192,837	\$ -
Other	110,000	170,371	171,731	-	171,731	1,360
Total Revenues	318,300	363,208	364,568	-	364,568	1,360
Expenditures						
Current:						
Human Services:						
Salaries and Wages	137,000	136,600	89,798	-	89,798	46,802
Fringe Benefits	82,060	82,060	51,290	-	51,290	30,770
Supplies and Materials	21,000	21,000	10,647	-	10,647	10,353
Equipment	12,000	8,000	4,827	-	4,827	3,173
Contractual Services	90,749	77,284	32,314	2,767	35,081	42,203
Other	25,250	41,650	25,048	-	25,048	16,602
Total Expenditures	368,059	366,594	213,924	2,767	216,691	149,903
Excess (Deficiency) of Revenues Over (Under) Expenditures	(49,759)	(3,386)	150,644	(2,767)	147,877	151,263
Other Financing Sources (Uses)						
Advances - Out	-	(10,000)	(10,000)	-	(10,000)	-
Operating Transfers - In	-	9,899	9,899	-	9,899	-
Total Other Financing Sources(Uses)	-	(101)	(101)	-	(101)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(49,759)	(3,487)	150,543	<u>\$ (2,767)</u>	<u>\$ 147,776</u>	<u>\$ 151,263</u>
Fund Balance at Beginning of Year	330,156	330,156	330,156			
Fund Balance at End of Year	<u>\$ 280,397</u>	<u>\$ 326,669</u>	<u>\$ 480,699</u>			

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, 2009

	<u>Original Budget</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	\$ 2,150,000	\$ 1,830,879	\$ 1,830,879	\$ -	\$ 1,830,879	\$ -
Other	5,000	13,076	13,076	-	13,076	-
Total Revenues	<u>2,155,000</u>	<u>1,843,955</u>	<u>1,843,955</u>	<u>-</u>	<u>1,843,955</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,587,000	1,632,000	1,396,500	-	1,396,500	235,500
Fringe Benefits	792,810	796,110	633,572	-	633,572	162,538
Supplies and Materials	23,500	32,000	24,198	521	24,719	7,281
Equipment	6,899	9,200	6,721	-	6,721	2,479
Contractual Services	278,500	454,300	292,900	1,668	294,568	159,732
Other	178,000	195,700	167,620	-	167,620	28,080
Total Expenditures	<u>2,866,709</u>	<u>3,119,310</u>	<u>2,521,511</u>	<u>2,189</u>	<u>2,523,700</u>	<u>595,610</u>
(Deficiency) of Revenues (Under) Expenditures	(711,709)	(1,275,355)	(677,556)	<u>\$ (2,189)</u>	<u>\$ (679,745)</u>	<u>\$ 595,610</u>
Fund Balance at Beginning of Year	1,758,330	1,758,330	1,758,330			
Fund Balance at End of Year	<u>\$ 1,046,621</u>	<u>\$ 482,975</u>	<u>\$ 1,080,774</u>			

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, 2009

	<u>Original Budget</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	\$ 333,132	\$ 333,132	\$ 333,132	\$ -	\$ 333,132	\$ -
Total Revenues	<u>333,132</u>	<u>333,132</u>	<u>333,132</u>	<u>-</u>	<u>333,132</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Other	371,964	720,133	720,133	-	720,133	-
Total Expenditures	<u>371,964</u>	<u>720,133</u>	<u>720,133</u>	<u>-</u>	<u>720,133</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(38,832)	(387,001)	(387,001)	<u>\$ -</u>	<u>\$ (387,001)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>387,001</u>	<u>387,001</u>	<u>387,001</u>			
Fund Balance at End of Year	<u>\$ 348,169</u>	<u>\$ -</u>	<u>\$ -</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 32,000	\$ 33,854	\$ 33,854	\$ -	\$ 33,854	\$ -
Total Revenues	32,000	33,854	33,854	-	33,854	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	4,320	40,550	40,549	-	40,549	1
Fringe Benefits	735	7,074	5,447	-	5,447	1,627
Contractual Services	25,000	25,000	25,000	-	25,000	-
Other	1,945	1,945	803	-	803	1,142
Total Expenditures	32,000	74,569	71,799	-	71,799	2,770
(Deficiency) of Revenues (Under) Expenditures	-	(40,715)	(37,945)	-	(37,945)	2,770
Other Financing (Uses)						
Operating Transfers - Out	-	(10,482)	(10,482)	-	(10,482)	-
Total Other Financing (Uses)	-	(10,482)	(10,482)	-	(10,482)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(51,197)	(48,427)	<u>\$ -</u>	<u>\$ (48,427)</u>	<u>\$ 2,770</u>
Fund Balance at Beginning of Year	119,239	119,239	119,239			
Fund Balance at End of Year	\$ 119,239	\$ 68,042	\$ 70,812			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ -	\$ 51,450	\$ 59,818	\$ -	\$ 59,818	\$ 8,368
Licenses, Permits and Fees	198,160	195,435	195,435	-	195,435	-
Other	-	372,350	372,350	-	372,350	-
Total Revenues	198,160	619,235	627,603	-	627,603	8,368
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	132,745	156,760	156,692	-	156,692	68
Fringe Benefits	65,415	74,900	72,984	-	72,984	1,916
Supplies and Materials	-	100,000	57,254	42,227	99,481	519
Equipment	-	14,000	2,463	7,650	10,113	3,887
Contractual Services	-	9,100	4,955	-	4,955	4,145
Other	-	4,430	1,940	-	1,940	2,490
Total Expenditures	198,160	359,190	296,288	49,877	346,165	13,025
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	260,045	331,315	<u>\$ (49,877)</u>	<u>\$ 281,438</u>	<u>\$ 21,393</u>
Fund Balance at Beginning of Year	258,914	258,914	258,914			
Fund Balance at End of Year	<u>\$ 258,914</u>	<u>\$ 518,959</u>	<u>\$ 590,229</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
TB Clinic
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 657,872	\$ 597,999	\$ 597,999	\$ -	\$ 597,999	\$ -
Charges for Services	4,000	3,481	3,481	-	3,481	-
Intergovernmental	169,283	223,386	223,386	-	223,386	-
Total Revenues	831,155	824,866	824,866	-	824,866	-
Expenditures						
Current:						
Health:						
Salaries and Wages	330,000	330,000	318,026	-	318,026	11,974
Fringe Benefits	180,240	181,440	158,498	-	158,498	22,942
Supplies and Materials	33,500	33,500	30,021	-	30,021	3,479
Equipment	9,000	6,800	1,937	-	1,937	4,863
Contractual Services	67,200	68,200	59,570	-	59,570	8,630
Other	31,000	32,631	18,033	-	18,033	14,598
Total Expenditures	650,940	652,571	586,085	-	586,085	66,486
Excess of Revenues Over Expenditures	180,215	172,295	238,781	<u>\$ -</u>	<u>\$ 238,781</u>	<u>\$ 66,486</u>
Fund Balance at Beginning of Year	714,572	714,572	714,572			
Fund Balance at End of Year	\$ 894,787	\$ 886,867	\$ 953,353			

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, 2009

	<u>Original Budget</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	\$ 375,000	\$ 82,703	\$ 82,703	\$ -	\$ 82,703	\$ -
Total Revenues	375,000	82,703	82,703	-	82,703	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	135,000	135,000	120,161	-	120,161	14,839
Fringe Benefits	56,800	56,800	46,394	-	46,394	10,406
Supplies and Materials	6,000	4,700	649	-	649	4,051
Equipment	11,000	12,300	2,279	-	2,279	10,021
Contractual Services	4,000	4,000	2,767	-	2,767	1,233
Other	10,000	10,000	2,355	-	2,355	7,645
Total Expenditures	222,800	222,800	174,605	-	174,605	48,195
Excess (Deficiency) of Revenues Over (Under) Expenditures	152,200	(140,097)	(91,902)	<u>\$ -</u>	<u>\$ (91,902)</u>	<u>\$ 48,195</u>
Fund Balance at Beginning of Year	584,799	584,799	584,799			
Fund Balance at End of Year	\$ 736,999	\$ 444,702	\$ 492,897			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ 56,668	\$ 17,291	\$ 17,291	\$ -	\$ 17,291	\$ -
Total Revenues	<u>56,668</u>	<u>17,291</u>	<u>17,291</u>	<u>-</u>	<u>17,291</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Other	53,273	53,233	53,233	-	53,233	-
Total Expenditures	<u>53,273</u>	<u>53,233</u>	<u>53,233</u>	<u>-</u>	<u>53,233</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,395	(35,942)	(35,942)	-	(35,942)	-
Other Financing Sources						
Advances - In	-	27,092	27,092	-	27,092	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	3,395	(8,850)	(8,850)	<u>\$ -</u>	<u>\$ (8,850)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	11,510	11,510	11,510			
Fund Balance at End of Year	<u>\$ 14,905</u>	<u>\$ 2,660</u>	<u>\$ 2,660</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 4,345,000	\$ 4,595,572	\$ 4,595,572	\$ -	\$ 4,595,572	\$ -
Other	8,200	987	987	-	987	-
Total Revenues	4,353,200	4,596,559	4,596,559	-	4,596,559	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,753,000	2,803,000	2,499,382	-	2,499,382	303,618
Fringe Benefits	1,349,000	1,342,100	1,295,338	-	1,295,338	46,762
Supplies and Materials	95,400	95,400	87,084	-	87,084	8,316
Equipment	74,000	38,000	19,259	3,839	23,098	14,902
Contractual Services	611,640	656,762	515,547	28,985	544,532	112,230
Capital Outlay	18,000	18,000	10,240	-	10,240	7,760
Other	25,500	27,500	11,039	-	11,039	16,461
Total Expenditures	4,926,540	4,980,762	4,437,889	32,824	4,470,713	510,049
Excess (Deficiency) of Revenues Over (Under) Expenditures	(573,340)	(384,203)	158,670	<u>(32,824)</u>	<u>125,846</u>	<u>510,049</u>
Fund Balance at Beginning of Year	5,750,256	5,750,256	5,750,256			
Fund Balance at End of Year	\$ 5,176,916	\$ 5,366,053	\$ 5,908,926			

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, 2009

	<u>Original Budget</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	\$ 4,615,400	\$ 4,362,115	\$ 4,362,115	\$ -	\$ 4,362,115	\$ -
Other	13,000	15,792	15,792	-	15,792	-
Total Revenues	4,628,400	4,377,907	4,377,907	-	4,377,907	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,400,000	2,480,000	2,444,628	-	2,444,628	35,372
Fringe Benefits	1,050,000	1,010,750	993,670	-	993,670	17,080
Supplies and Materials	518,790	453,655	221,471	68,663	290,134	163,521
Equipment	41,313	46,312	15,888	626	16,514	29,798
Contractual Services	543,579	714,491	489,760	72,552	562,312	152,179
Capital Outlay	10,000	10,000	9,155	-	9,155	845
Other	231,925	281,615	221,867	1,105	222,972	58,643
Total Expenditures	4,795,607	4,996,823	4,396,439	142,946	4,539,385	457,438
(Deficiency) of Revenues (Under) Expenditures	(167,207)	(618,916)	(18,532)	<u>\$ (142,946)</u>	<u>\$ (161,478)</u>	<u>\$ 457,438</u>
Fund Balance at Beginning of Year	2,041,263	2,041,263	2,041,263			
Fund Balance at End of Year	<u>\$ 1,874,056</u>	<u>\$ 1,422,347</u>	<u>\$ 2,022,731</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, 2009

	<u>Original Budget</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	\$ 374,870	\$ 309,383	\$ 309,383	\$ -	\$ 309,383	\$ -
Intergovernmental	97,665	289,580	289,580	-	289,580	-
Other	25,000	19,553	19,553	-	19,553	-
Total Revenues	<u>497,535</u>	<u>618,516</u>	<u>618,516</u>	<u>-</u>	<u>618,516</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	396,729	618,765	610,694	-	610,694	8,071
Fringe Benefits	252,555	257,325	231,234	-	231,234	26,091
Supplies and Materials	48,498	48,498	32,331	6,891	39,222	9,276
Equipment	27,912	15,912	5,098	49	5,147	10,765
Contractual Services	108,818	75,704	43,545	-	43,545	32,159
Other	23,050	8,530	5,741	-	5,741	2,789
Total Expenditures	<u>857,562</u>	<u>1,024,734</u>	<u>928,643</u>	<u>6,940</u>	<u>935,583</u>	<u>89,151</u>
(Deficiency) of Revenues (Under) Expenditures	(360,027)	(406,218)	(310,127)	<u>\$ (6,940)</u>	<u>\$ (317,067)</u>	<u>\$ 89,151</u>
Fund Balance at Beginning of Year	613,964	613,964	613,964			
Fund Balance at End of Year	<u>\$ 253,937</u>	<u>\$ 207,746</u>	<u>\$ 303,837</u>			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 191,235	\$ 156,123	\$ 156,123	\$ -	\$ 156,123	\$ -
Intergovernmental	64,252	62,500	62,500	-	62,500	-
Total Revenues	255,487	218,623	218,623	-	218,623	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	97,543	112,043	111,849	-	111,849	194
Fringe Benefits	44,300	47,753	45,089	-	45,089	2,664
Supplies and Materials	23,580	17,264	12,732	1,445	14,177	3,087
Equipment	20,000	17,300	60	-	60	17,240
Contractual Services	26,500	27,000	11,700	-	11,700	15,300
Other	13,600	13,600	8,984	-	8,984	4,616
Total Expenditures	225,523	234,960	190,414	1,445	191,859	43,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,964	(16,337)	28,209	<u>\$ (1,445)</u>	<u>\$ 26,764</u>	<u>\$ 43,101</u>
Fund Balance at Beginning of Year	1,121,509	1,121,509	1,121,509			
Fund Balance at End of Year	<u>\$ 1,151,473</u>	<u>\$ 1,105,172</u>	<u>\$ 1,149,718</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 1,904,193	\$ 1,700,824	\$ 1,700,824	\$ -	\$ 1,700,824	\$ -
Licenses, Permits and Fees	150,000	682,444	682,444	-	682,444	-
Intergovernmental	321,496	422,735	422,735	-	422,735	-
Other	250	646	646	-	646	-
Total Revenues	2,375,939	2,806,649	2,806,649	-	2,806,649	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	990,000	990,000	825,033	-	825,033	164,967
Fringe Benefits	442,000	442,000	279,078	-	279,078	162,922
Supplies and Materials	18,300	23,300	10,456	54	10,510	12,790
Equipment	649,646	581,103	363,739	56,097	419,836	161,267
Contractual Services	310,079	378,594	267,105	-	267,105	111,489
Other	176,750	161,386	119,037	-	119,037	42,349
Total Expenditures	2,586,775	2,576,383	1,864,448	56,151	1,920,599	655,784
Excess (Deficiency) of Revenues Over (Under) Expenditures	(210,836)	230,266	942,201	<u>\$ (56,151)</u>	<u>\$ 886,050</u>	<u>\$ 655,784</u>
Fund Balance at Beginning of Year	6,329,358	6,329,358	6,329,358			
Fund Balance at End of Year	\$ 6,118,522	\$ 6,559,624	\$ 7,271,559			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,182,063	\$ 1,179,821	\$ 1,179,821	\$ -	\$ 1,179,821	\$ -
Intergovernmental	6,000,000	3,914,191	3,914,191	-	3,914,191	-
Other	485,000	5,785	5,785	-	5,785	-
Total Revenues	7,667,063	5,099,797	5,099,797	-	5,099,797	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	3,480,218	2,760,218	2,368,631	-	2,368,631	391,587
Fringe Benefits	1,298,330	1,392,830	1,018,973	-	1,018,973	373,857
Supplies and Materials	26,147	27,347	8,594	-	8,594	18,753
Equipment	64,334	64,334	22,334	-	22,334	42,000
Contractual Services	1,365,242	1,447,456	1,014,316	300,693	1,315,009	132,447
Other	1,521,000	1,476,600	1,392,655	-	1,392,655	83,945
Total Expenditures	7,755,271	7,168,785	5,825,503	300,693	6,126,196	1,042,589
(Deficiency) of Revenues (Under) Expenditures	(88,208)	(2,068,988)	(725,706)	<u>\$ (300,693)</u>	<u>\$ (1,026,399)</u>	<u>\$ 1,042,589</u>
Fund Balance at Beginning of Year	2,475,495	2,475,495	2,475,495			
Fund Balance at End of Year	<u>\$ 2,387,287</u>	<u>\$ 406,507</u>	<u>\$ 1,749,789</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 18,273	\$ 18,273	\$ -	\$ 18,273	\$ -
Other	500	677	677	-	677	-
Total Revenues	<u>500</u>	<u>18,950</u>	<u>18,950</u>	<u>-</u>	<u>18,950</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	500	2,677	1,080	-	1,080	1,597
Other	-	18,273	18,273	-	18,273	-
Total Expenditures	<u>500</u>	<u>20,950</u>	<u>19,353</u>	<u>-</u>	<u>19,353</u>	<u>1,597</u>
(Deficiency) of Revenues (Under) Expenditures	-	(2,000)	(403)	<u>\$ -</u>	<u>\$ (403)</u>	<u>\$ 1,597</u>
Fund Balance at Beginning of Year	<u>3,657</u>	<u>3,657</u>	<u>3,657</u>			
Fund Balance at End of Year	<u>\$ 3,657</u>	<u>\$ 1,657</u>	<u>\$ 3,254</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Special Assessments	\$ 43,783	\$ 45,209	\$ 45,209	\$ -	\$ 45,209	\$ -
Total Revenues	<u>43,783</u>	<u>45,209</u>	<u>45,209</u>	<u>-</u>	<u>45,209</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Capital Outlay	-	18,293	-	18,293	18,293	-
Other	21,309	41,781	37,432	-	37,432	4,349
Total Expenditures	<u>21,309</u>	<u>60,074</u>	<u>37,432</u>	<u>18,293</u>	<u>55,725</u>	<u>4,349</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,474	(14,865)	7,777	\$ (18,293)	\$ (10,516)	\$ 4,349
Other Financing Sources						
Advances - In	-	18,293	18,293	-	18,293	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	22,474	3,428	26,070	<u>\$ (18,293)</u>	<u>\$ 7,777</u>	<u>\$ 4,349</u>
Fund Balance at Beginning of Year	<u>182,494</u>	<u>182,494</u>	<u>182,494</u>			
Fund Balance at End of Year	<u>\$ 204,968</u>	<u>\$ 185,922</u>	<u>\$ 208,564</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Public Safety
For the Year Ended December 31, 2009

	<u>Original Budget</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	\$ 376,634	\$ 470,623	\$ 470,623	\$ -	\$ 470,623	\$ -
Total Revenues	<u>376,634</u>	<u>470,623</u>	<u>470,623</u>	<u>-</u>	<u>470,623</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	228,999	345,216	327,174	14,619	341,793	3,423
Contractual Services	31,500	21,600	21,600	-	21,600	-
Other	148,577	40,671	40,671	-	40,671	-
Total Expenditures	<u>409,076</u>	<u>407,487</u>	<u>389,445</u>	<u>14,619</u>	<u>404,064</u>	<u>3,423</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,442)	63,136	81,178	<u>\$ (14,619)</u>	<u>\$ 66,559</u>	<u>\$ 3,423</u>
Fund Balance at Beginning of Year	67,191	67,191	67,191			
Fund Balance at End of Year	<u>\$ 34,749</u>	<u>\$ 130,327</u>	<u>\$ 148,369</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, 2009

	<u>Original Budget</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>629</u>	<u>629</u>	<u>629</u>			
Fund Balance at End of Year	<u>\$ 629</u>	<u>\$ 629</u>	<u>\$ 629</u>			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Linkages Plus/Byrne Memorial
 For the Year Ended December 31, 2009

	<u>Original Budget</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><u>\$ 18</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 18</u></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, 2009

	<u>Original Budget</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	\$ 35,000	\$ 13,923	\$ 13,923	\$ -	\$ 13,923	\$ -
Total Revenues	<u>35,000</u>	<u>13,923</u>	<u>13,923</u>	<u>-</u>	<u>13,923</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies	4,500	4,500	-	-	-	4,500
Contractual Services	60,000	80,000	43,780	-	43,780	36,220
Other	3,500	3,500	-	-	-	3,500
Total Expenditures	<u>68,000</u>	<u>88,000</u>	<u>43,780</u>	<u>-</u>	<u>43,780</u>	<u>44,220</u>
(Deficiency) of Revenues (Under) Expenditures	(33,000)	(74,077)	(29,857)	<u>\$ -</u>	<u>\$ (29,857)</u>	<u>\$ 44,220</u>
Fund Balance at Beginning of Year	<u>101,573</u>	<u>101,573</u>	<u>101,573</u>			
Fund Balance at End of Year	<u>\$ 68,573</u>	<u>\$ 27,496</u>	<u>\$ 71,716</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Violent Offender
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 40,000	\$ 39,120	\$ 39,120	\$ -	\$ 39,120	\$ -
Total Revenues	40,000	39,120	39,120	-	39,120	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	28,000	33,000	32,968	-	32,968	32
Fringe Benefits	20,010	20,810	6,012	-	6,012	14,798
Other	2,400	2,400	992	-	992	1,408
Total Expenditures	50,410	56,210	39,972	-	39,972	16,238
(Deficiency) of Revenues (Under) Expenditures	(10,410)	(17,090)	(852)	<u>\$ -</u>	<u>\$ (852)</u>	<u>\$ 16,238</u>
Fund Balance at Beginning of Year	43,802	43,802	43,802			
Fund Balance at End of Year	<u>\$ 33,392</u>	<u>\$ 26,712</u>	<u>\$ 42,950</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Marriage Licenses
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 65,000	\$ 56,691	\$ 56,691	\$ -	\$ 56,691	\$ -
Other	3,500	3,212	3,212	-	3,212	-
Total Revenues	68,500	59,903	59,903	-	59,903	-
Expenditures						
Current:						
Human Services:						
Supplies and Materials	1,500	11,426	11,302	-	11,302	124
Contractual Services	-	1,000	168	-	168	832
Other	67,000	67,000	59,463	-	59,463	7,537
Total Expenditures	68,500	79,426	70,933	-	70,933	8,493
(Deficiency) of Revenues (Under) Expenditures	-	(19,523)	(11,030)	<u>\$ -</u>	<u>\$ (11,030)</u>	<u>\$ 8,493</u>
Fund Balance at Beginning of Year	76,238	76,238	76,238			
Fund Balance at End of Year	<u>\$ 76,238</u>	<u>\$ 56,715</u>	<u>\$ 65,208</u>			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Medicaid Outreach
 For the Year Ended December 31, 2009

	<u>Original Budget</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 15,000	\$ 12,859	\$ 13,494	\$ -	\$ 13,494	\$ 635
Total Revenues	15,000	12,859	13,494	-	13,494	635
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	10,000	10,000	2,444	-	2,444	7,556
Equipment	10,000	10,000	-	-	-	10,000
Other	6,000	6,000	-	-	-	6,000
Total Expenditures	26,000	26,000	2,444	-	2,444	23,556
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,000)	(13,141)	11,050	<u>\$ -</u>	<u>\$ 11,050</u>	<u>\$ 24,191</u>
Fund Balance at Beginning of Year	75,722	75,722	75,722			
Fund Balance at End of Year	<u>\$ 64,722</u>	<u>\$ 62,581</u>	<u>\$ 86,772</u>			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal History On-Line
 For the Year Ended December 31, 2009

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCBDD-Medicaid
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	1,656,000	1,731,000	1,709,919	-	1,709,919	21,081
Fringe Benefits	724,200	749,900	728,213	-	728,213	21,687
Supplies and Materials	15,000	20,000	11,990	-	11,990	8,010
Equipment	47,000	42,000	13,688	-	13,688	28,312
Contractual Services	90,660	142,100	48,351	-	48,351	93,749
Capital Outlay	-	75,000	-	-	-	75,000
Other	50,000	50,000	30,877	-	30,877	19,123
Total Expenditures	<u>2,582,860</u>	<u>2,810,000</u>	<u>2,543,038</u>	<u>-</u>	<u>2,543,038</u>	<u>266,962</u>
(Deficiency) of Revenues (Under) Expenditures	(2,582,860)	(2,810,000)	(2,543,038)	-	(2,543,038)	266,962
Other Financing Sources						
Operating Transfers - In	2,500,000	2,500,000	2,500,000	-	2,500,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(82,860)	(310,000)	(43,038)	<u>\$ -</u>	<u>\$ (43,038)</u>	<u>\$ 266,962</u>
Fund Balance at Beginning of Year	3,043,598	3,043,598	3,043,598			
Fund Balance at End of Year	<u>\$ 2,960,738</u>	<u>\$ 2,733,598</u>	<u>\$ 3,000,560</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 156,775	\$ 102,697	\$ 102,697	\$ -	\$ 102,697	\$ -
Total Revenues	<u>156,775</u>	<u>102,697</u>	<u>102,697</u>	<u>-</u>	<u>102,697</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	103,746	104,746	98,779	-	98,779	5,967
Fringe Benefits	44,137	43,137	40,830	-	40,830	2,307
Total Expenditures	<u>147,883</u>	<u>147,883</u>	<u>139,609</u>	<u>-</u>	<u>139,609</u>	<u>8,274</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,892	(45,186)	(36,912)	-	(36,912)	8,274
Other Financing Sources						
Advances - In	-	45,126	45,126	-	45,126	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	8,892	(60)	8,214	<u>\$ -</u>	<u>\$ 8,214</u>	<u>\$ 8,274</u>
Fund Balance at Beginning of Year	43,065	43,065	43,065			
Fund Balance at End of Year	<u>\$ 51,957</u>	<u>\$ 43,005</u>	<u>\$ 51,279</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Fines and Forfeitures	\$ 1,000	\$ 859	\$ 859	\$ -	\$ 859	\$ -
Total Revenues	<u>1,000</u>	<u>859</u>	<u>859</u>	<u>-</u>	<u>859</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	1,000	859	859	<u>\$ -</u>	<u>\$ 859</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>22,006</u>	<u>22,006</u>	<u>22,006</u>			
Fund Balance at End of Year	<u>\$ 23,006</u>	<u>\$ 22,865</u>	<u>\$ 22,865</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, 2009

	<u>Original Budget</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:						
Human Services:						
Fringe Benefits	-	-	-	-	-	-
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>15,600</u>	<u>15,600</u>	<u>15,600</u>			
Fund Balance at End of Year	<u>\$ 15,600</u>	<u>\$ 15,600</u>	<u>\$ 15,600</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Help America Vote Act
For the Year Ended December 31, 2009

	<u>Original Budget</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	\$ -	\$ 1,410	\$ 1,410	\$ -	\$ 1,410	\$ -
Total Revenues	<u>-</u>	<u>1,410</u>	<u>1,410</u>	<u>-</u>	<u>1,410</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Equipment	-	1,410	1,410	-	1,410	-
Other	-	11,406	11,406	-	11,406	-
Total Expenditures	<u>-</u>	<u>12,816</u>	<u>12,816</u>	<u>-</u>	<u>12,816</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(11,406)	(11,406)	<u>\$ -</u>	<u>\$ (11,406)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>14,204</u>	<u>14,204</u>	<u>14,204</u>			
Fund Balance at End of Year	<u>\$ 14,204</u>	<u>\$ 2,798</u>	<u>\$ 2,798</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCBDD-Capital
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	30,000	30,000	-	-	-	30,000
Capital Outlay	250,000	250,000	-	-	-	250,000
Other	7,000	7,000	-	-	-	7,000
Total Expenditures	<u>287,000</u>	<u>287,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>287,000</u>
(Deficiency) of Revenues (Under) Expenditures	(287,000)	(287,000)	-	-	-	287,000
Other Financing Sources						
Operating Transfers - In	287,000	-	-	-	-	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(287,000)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 287,000</u>
Fund Balance at Beginning of Year	<u>482,445</u>	<u>482,445</u>	<u>482,445</u>			
Fund Balance at End of Year	<u>\$ 482,445</u>	<u>\$ 195,445</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 3,879,511	\$ 6,014,660	\$ 6,014,660	\$ -	\$ 6,014,660	\$ -
Other	-	7,606	7,606	-	7,606	-
Total Revenues	3,879,511	6,022,266	6,022,266	-	6,022,266	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	-	928,500	905,100	-	905,100	23,400
Fringe Benefits	-	131,000	125,403	-	125,403	5,597
Supplies and Materials	6,500	25,500	21,866	-	21,866	3,634
Equipment	25,419	19,419	16,164	1,779	17,943	1,476
Contractual Services	3,725,000	5,093,769	4,890,472	129,983	5,020,455	73,314
Other	64,500	25,569	17,826	-	17,826	7,743
Total Expenditures	3,821,419	6,223,757	5,976,831	131,762	6,108,593	115,164
Excess (Deficiency) of Revenues Over (Under) Expenditures	58,092	(201,491)	45,435	<u>\$ (131,762)</u>	<u>\$ (86,327)</u>	<u>\$ 115,164</u>
Fund Balance at Beginning of Year	234,421	234,421	234,421			
Fund Balance at End of Year	<u>\$ 292,513</u>	<u>\$ 32,930</u>	<u>\$ 279,856</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff's Concealed Handgun
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 55,000	\$ 69,557	\$ 71,267	\$ -	\$ 71,267	\$ 1,710
Total Revenues	55,000	69,557	71,267	-	71,267	1,710
Expenditures						
Current:						
Public Safety:						
Salaries & Wages	22,000	22,814	22,814	-	22,814	-
Fringe Benefits	8,000	3,779	3,404	-	3,404	375
Supplies and Materials	1,000	2,536	2,536	-	2,536	-
Contractual Services	46,500	79,572	77,484	178	77,662	1,910
Other	-	15	13	-	13	2
Total Expenditures	77,500	108,716	106,251	178	106,429	2,287
(Deficiency) of Revenues (Under) Expenditures	(22,500)	(39,159)	(34,984)	\$ (178)	\$ (35,162)	\$ 3,997
Fund Balance at Beginning of Year	53,519	53,519	53,519			
Fund Balance at End of Year	\$ 31,019	\$ 14,360	\$ 18,535			

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, 2009

	<u>Original Budget</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	\$ 482	\$ 482	\$ -	\$ 482	\$ -
Total Revenues	<u>1,500</u>	<u>482</u>	<u>482</u>	<u>-</u>	<u>482</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Other	2,000	2,000	-	-	-	2,000
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(1,518)	482	<u>\$ -</u>	<u>\$ 482</u>	<u>\$ 2,000</u>
Fund Balance at Beginning of Year	3,631	3,631	3,631			
Fund Balance at End of Year	<u>\$ 3,131</u>	<u>\$ 2,113</u>	<u>\$ 4,113</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, 2009

	<u>Original Budget</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	-	18,860	-	-	-	18,860
Total Expenditures	<u>-</u>	<u>18,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,860</u>
(Deficiency) of Revenues (Under) Expenditures	-	(18,860)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,860</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>\$ 18,860</u>	<u>\$ -</u>	<u>\$ 18,860</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutors Adult Diversion Program
For the Year Ended December 31, 2009

	<u>Original Budget</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	<u>5,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Contractual Services	-	6,600	600	-	600	6,000
Other	10,000	10,000	-	-	-	10,000
Total Expenditures	<u>10,000</u>	<u>16,600</u>	<u>600</u>	<u>-</u>	<u>600</u>	<u>16,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(12,600)	3,400	<u>\$ -</u>	<u>\$ 3,400</u>	<u>\$ 16,000</u>
Fund Balance at Beginning of Year	<u>14,750</u>	<u>14,750</u>	<u>14,750</u>			
Fund Balance at End of Year	<u>\$ 9,750</u>	<u>\$ 2,150</u>	<u>\$ 18,150</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
AIM Program
For the Year Ended December 31, 2009

	<u>Original Budget</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	-	-	-	-	-	-
Other Financing Sources						
Operating Transfers - In	-	19,068	19,068	-	19,068	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	19,068	19,068	<u>\$ -</u>	<u>\$ 19,068</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>\$ 19,321</u>	<u>\$ 19,321</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, 2009

	<u>Original Budget</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	\$ 3,000,000	\$ 1,353,883	\$ 1,353,883	\$ -	\$ 1,353,883	\$ -
Other	-	325	325	-	325	-
Total Revenues	3,000,000	1,354,208	1,354,208	-	1,354,208	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	515,000	1,260,000	1,045,286	-	1,045,286	214,714
Fringe Benefits	236,100	428,700	348,899	-	348,899	79,801
Supplies and Materials	30,000	22,000	12,865	-	12,865	9,135
Equipment	15,000	15,000	1,917	-	1,917	13,083
Contractual Services	217,143	211,366	91,646	-	91,646	119,720
Other	70,000	83,000	53,637	-	53,637	29,363
Total Expenditures	1,083,243	2,020,066	1,554,250	-	1,554,250	465,816
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,916,757	(665,858)	(200,042)	<u>\$ -</u>	<u>\$ (200,042)</u>	<u>\$ 465,816</u>
Fund Balance at Beginning of Year	2,607,252	2,607,252	2,607,252			
Fund Balance at End of Year	\$ 4,524,009	\$ 1,941,394	\$ 2,407,210			

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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 16,000	\$ 23,512	\$ 23,512	\$ -	\$ 23,512	\$ -
Total Revenues	<u>16,000</u>	<u>23,512</u>	<u>23,512</u>	<u>-</u>	<u>23,512</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Contractual Services	16,000	10,740	-	-	-	10,740
Total Expenditures	<u>16,000</u>	<u>10,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,740</u>
Excess of Revenues Over Expenditures	-	12,772	23,512	-	23,512	10,740
Other Financing (Uses)						
Advances - Out	-	(5,260)	(5,260)	-	(5,260)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	-	7,512	18,252	<u>\$ -</u>	<u>\$ 18,252</u>	<u>\$ 10,740</u>
Fund Balance at Beginning of Year	9,636	9,636	9,636			
Fund Balance at End of Year	<u>\$ 9,636</u>	<u>\$ 17,148</u>	<u>\$ 27,888</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, 2009

	<u>Original Budget</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	\$ 188,000	\$ 447,527	\$ 447,527	\$ -	\$ 447,527	\$ -
Total Revenues	188,000	447,527	447,527	-	447,527	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	50,000	275,000	241,383	-	241,383	33,617
Fringe Benefits	-	88,000	49,256	-	49,256	38,744
Supplies and Materials	5,000	5,000	-	-	-	5,000
Equipment	40,000	40,000	-	-	-	40,000
Contractual Services	5,000	5,000	-	-	-	5,000
Other	12,000	32,000	8,618	-	8,618	23,382
Total Expenditures	112,000	445,000	299,257	-	299,257	145,743
Excess of Revenues Over Expenditures	76,000	2,527	148,270	<u>\$ -</u>	<u>\$ 148,270</u>	<u>\$ 145,743</u>
Fund Balance at Beginning of Year	349,293	349,293	349,293			
Fund Balance at End of Year	<u>\$ 425,293</u>	<u>\$ 351,820</u>	<u>\$ 497,563</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Golden Acres Medicare
For the Year Ended December 31, 2009

	<u>Original Budget</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	\$ 642,000	\$ 642,000	\$ 642,000	\$ -	\$ 642,000	\$ -
Total Revenues	<u>642,000</u>	<u>642,000</u>	<u>642,000</u>	<u>-</u>	<u>642,000</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Supplies and Materials	382,595	475,797	267,228	116,480	383,708	92,089
Contractual Services	<u>383,533</u>	<u>424,639</u>	<u>334,423</u>	<u>61,924</u>	<u>396,347</u>	<u>28,292</u>
Total Expenditures	<u>766,128</u>	<u>900,436</u>	<u>601,651</u>	<u>178,404</u>	<u>780,055</u>	<u>120,381</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(124,128)	(258,436)	40,349	<u>\$ (178,404)</u>	<u>\$ (138,055)</u>	<u>\$ 120,381</u>
Fund Balance at Beginning of Year	<u>459,543</u>	<u>459,543</u>	<u>459,543</u>			
Fund Balance at End of Year	<u>\$ 335,415</u>	<u>\$ 201,107</u>	<u>\$ 499,892</u>			

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, 2009

	<u>Original Budget</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	\$ -	\$ 46,765	\$ 46,765	\$ -	\$ 46,765	\$ -
Total Revenues	<u>-</u>	<u>46,765</u>	<u>46,765</u>	<u>-</u>	<u>46,765</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	-	14,892	14,892	-	14,892	-
Equipment	-	4,125	3,883	-	3,883	242
Contractual Services	3,183	30,927	30,927	-	30,927	-
Other	-	4	4	-	4	-
Total Expenditures	<u>3,183</u>	<u>49,948</u>	<u>49,706</u>	<u>-</u>	<u>49,706</u>	<u>242</u>
(Deficiency) of Revenues						
(Under) Expenditures	(3,183)	(3,183)	(2,941)	<u>\$ -</u>	<u>\$ (2,941)</u>	<u>\$ 242</u>
Fund Balance at Beginning of Year	<u>3,183</u>	<u>3,183</u>	<u>3,183</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 242</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 60,000	\$ 34,549	\$ 34,549	\$ -	\$ 34,549	\$ -
Total Revenues	<u>60,000</u>	<u>34,549</u>	<u>34,549</u>	<u>-</u>	<u>34,549</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Supplies and Materials	5,558	3,808	685	-	685	3,123
Contractual Services	375	875	360	-	360	515
Fees	450	-	-	-	-	-
Other	53,617	55,317	936	-	936	54,381
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>1,981</u>	<u>-</u>	<u>1,981</u>	<u>58,019</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(25,451)	32,568	<u>\$ -</u>	<u>\$ 32,568</u>	<u>\$ 58,019</u>
Fund Balance at Beginning of Year	48,022	48,022	48,022			
Fund Balance at End of Year	<u>\$ 48,022</u>	<u>\$ 22,571</u>	<u>\$ 80,590</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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 96,000	\$ 115,059	\$ 115,059	\$ -	\$ 115,059	\$ -
Total Revenues	<u>96,000</u>	<u>115,059</u>	<u>115,059</u>	<u>-</u>	<u>115,059</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	117,051	174,021	100,423	11,147	111,570	62,451
Total Expenditures	<u>117,051</u>	<u>174,021</u>	<u>100,423</u>	<u>11,147</u>	<u>111,570</u>	<u>62,451</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,051)	(58,962)	14,636	<u>\$ (11,147)</u>	<u>\$ 3,489</u>	<u>\$ 62,451</u>
Fund Balance at Beginning of Year	60,337	60,337	60,337			
Fund Balance at End of Year	<u>\$ 39,286</u>	<u>\$ 1,375</u>	<u>\$ 74,973</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 10,080	\$ 10,080	\$ -	\$ 10,080	\$ -
Total Revenues	<u>-</u>	<u>10,080</u>	<u>10,080</u>	<u>-</u>	<u>10,080</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	-	1,579	1,579	-	1,579	-
Other	-	8,501	8,501	-	8,501	-
Total Expenditures	<u>-</u>	<u>10,080</u>	<u>10,080</u>	<u>-</u>	<u>10,080</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>24</u>	<u>24</u>	<u>24</u>			
Fund Balance at End of Year	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 24</u>			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
SERC Grant
 For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 37,242	\$ 37,242	\$ -	\$ 37,242	\$ -
Total Revenues	<u>-</u>	<u>37,242</u>	<u>37,242</u>	<u>-</u>	<u>37,242</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	-	19,769	19,769	-	19,769	-
Total Expenditures	<u>-</u>	<u>19,769</u>	<u>19,769</u>	<u>-</u>	<u>19,769</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	17,473	17,473	<u>\$ -</u>	<u>\$ 17,473</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>36,907</u>	<u>36,907</u>	<u>36,907</u>			
Fund Balance at End of Year	<u>\$ 36,907</u>	<u>\$ 54,380</u>	<u>\$ 54,380</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 650,000	\$ 665,389	\$ 665,389	\$ -	\$ 665,389	\$ -
Total Revenues	650,000	665,389	665,389	-	665,389	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	135,000	151,000	148,839	-	148,839	2,161
Fringe Benefits	56,800	58,900	42,613	-	42,613	16,287
Supplies and Materials	6,000	8,000	5,272	-	5,272	2,728
Equipment	13,000	13,000	4,687	-	4,687	8,313
Contractual Services	2,500	2,500	1,170	-	1,170	1,330
Other	9,000	309,000	192,290	-	192,290	116,710
Total Expenditures	222,300	542,400	394,871	-	394,871	147,529
Excess of Revenues Over Expenditures	427,700	122,989	270,518	\$ -	\$ 270,518	\$ 147,529
Fund Balance at Beginning of Year	296,980	296,980	296,980			
Fund Balance at End of Year	\$ 724,680	\$ 419,969	\$ 567,498			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal Justice Fund
For the Year Ended December 31, 2009

	<u>Original Budget</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	\$ 7,000,000	\$ 6,999,778	\$ 6,999,778	\$ -	\$ 6,999,778	\$ -
Total Revenues	<u>7,000,000</u>	<u>6,999,778</u>	<u>6,999,778</u>	<u>-</u>	<u>6,999,778</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	10,000	10,000	7,079	-	7,079	2,921
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>7,079</u>	<u>-</u>	<u>7,079</u>	<u>2,921</u>
Excess of Revenues Over Expenditures	6,990,000	6,989,778	6,992,699	<u>\$ -</u>	<u>\$ 6,992,699</u>	<u>\$ 2,921</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 6,990,000</u>	<u>\$ 6,989,778</u>	<u>\$ 6,992,699</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Neighborhood Stabilization
For the Year Ended December 31, 2009

	<u>Original Budget</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	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	600,000	-	-	-	-	-
Other Financing Sources						
Advances - In	-	100,000	100,000	-	100,000	-
Excess of Revenues Over Expenditures and Other Financing Sources	600,000	100,000	100,000	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 600,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Storm Water Management
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 80,000	\$ 57,811	\$ 57,811	\$ -	\$ 57,811	\$ -
Total Revenues	80,000	57,811	57,811	-	57,811	-
Expenditures						
Current:						
Health:						
Contractual Services	80,000	48,439	48,439	-	48,439	-
Total Expenditures	80,000	48,439	48,439	-	48,439	-
Excess of Revenues Over Expenditures	-	9,372	9,372	<u>\$ -</u>	<u>\$ 9,372</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 9,372</u>	<u>\$ 9,372</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Home Septic Treatment Systems
For the Year Ended December 31, 2009

	<u>Original Budget</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	\$ 155,250	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -
Total Revenues	<u>155,250</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	155,250	40,000	40,000	-	40,000	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>			
Fund Balance at End of Year	<u><u>\$ 155,250</u></u>	<u><u>\$ 40,000</u></u>	<u><u>\$ 40,000</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Debt Service Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 2,187,038	\$ 1,952,401	\$ 1,952,401	\$ -	\$ 1,952,401	\$ -
Intergovernmental	975,000	1,105,165	1,105,165	-	1,105,165	-
Special Assessments	545,000	248,870	248,870	-	248,870	-
Other	27,500	34,421	34,421	-	34,421	-
Total Revenues	3,734,538	3,340,857	3,340,857	-	3,340,857	-
Expenditures						
General Obligation Bond Principal Retirement	1,700,000	5,136,199	5,130,000	-	5,130,000	6,199
General Obligation Interest	1,300,000	1,385,412	1,324,889	-	1,324,889	60,523
Special Assessment Principal Retirement	216,000	226,000	225,819	-	225,819	181
Special Assessment Interest	194,000	185,000	184,402	-	184,402	598
Fiscal Charges	93,650	112,162	58,023	-	58,023	54,139
Total Expenditures	3,503,650	7,044,773	6,923,133	-	6,923,133	121,640
Excess (Deficiency) of Revenues Over (Under) Expenditures	230,888	(3,703,916)	(3,582,276)	-	(3,582,276)	121,640
Other Financing Sources						
Note Proceeds	-	3,330,000	3,330,000	-	3,330,000	-
Transfer - In	-	95,688	-	-	-	95,688
Total Other Financing Sources	-	3,425,688	3,330,000	-	3,330,000	95,688
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	230,888	(278,228)	(252,276)	<u>\$ -</u>	<u>\$ (252,276)</u>	<u>\$ 217,328</u>
Fund Balance at Beginning of Year	385,823	385,823	385,823			
Fund Balance at End of Year	\$ 616,711	\$ 107,595	\$ 133,547			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Capital Outlay:						
Supplies & Materials	-	83,660	83,500	-	83,500	160
Equipment	-	59,825	57,690	-	57,690	2,135
Contractual Services	-	5,000	2,509	-	2,509	2,491
Jail Facility Construction	48,274	160,242	160,242	-	160,242	-
Other	-	1,000	437	-	437	563
Total Expenditures	<u>48,274</u>	<u>309,727</u>	<u>304,378</u>	<u>-</u>	<u>304,378</u>	<u>5,349</u>
(Deficiency) of Revenues (Under) Expenditures	(48,274)	(309,727)	(304,378)	<u>\$ -</u>	<u>\$ (304,378)</u>	<u>\$ 5,349</u>
Fund Balance at Beginning of Year	<u>629,070</u>	<u>629,070</u>	<u>629,070</u>			
Fund Balance at End of Year	<u>\$ 580,796</u>	<u>\$ 319,343</u>	<u>\$ 324,692</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, 2009

	<u>Original Budget</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	\$ 3,701,000	\$ 3,044,244	\$ 3,044,244	\$ -	\$ 3,044,244	\$ -
Total Revenues	<u>3,701,000</u>	<u>3,044,244</u>	<u>3,044,244</u>	<u>-</u>	<u>3,044,244</u>	<u>-</u>
Expenditures						
Capital Outlay:						
Justice Center	622,302	494,987	404,428	30,672	435,100	59,887
Transportation Hub	498,566	2,762,121	2,130,502	631,619	2,762,121	-
Board of Elections	-	79,721	-	-	-	79,721
Agriculture Center	-	31,701	-	-	-	31,701
Highway Improvement	-	36,257	-	-	-	36,257
Energy Conservation Project	-	161,659	17,000	-	17,000	144,659
Issue II	2,000,000	858,312	858,312	-	858,312	-
ODOT Federal Awards	1,701,000	22,315	22,315	-	22,315	-
Highway Planning/Construction	2,122,867	1,057,446	878,395	140,079	1,018,474	38,972
Sewers Other Exp	165,310	331,016	262,825	-	262,825	68,191
Principal Retirement	-	245,000	245,000	-	245,000	-
Total Expenditures	<u>7,110,045</u>	<u>6,080,535</u>	<u>4,818,777</u>	<u>802,370</u>	<u>5,621,147</u>	<u>459,388</u>
(Deficiency) of Revenues (Under) Expenditures	(3,409,045)	(3,036,291)	(1,774,533)	(802,370)	(2,576,903)	459,388
Other Financing Sources (Uses)						
Note Proceeds	1,350,000	-	-	-	-	-
Advances - Out	-	(1,356,709)	(1,356,709)	-	(1,356,709)	-
Total Other Financing Sources (Uses)	<u>1,350,000</u>	<u>(1,356,709)</u>	<u>(1,356,709)</u>	<u>-</u>	<u>(1,356,709)</u>	<u>-</u>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(2,059,045)	(4,393,000)	(3,131,242)	<u>\$ (802,370)</u>	<u>\$ (3,933,612)</u>	<u>\$ 459,388</u>
Fund Balance at Beginning of Year	<u>5,364,859</u>	<u>5,364,859</u>	<u>5,364,859</u>			
Fund Balance at End of Year	<u>\$ 3,305,814</u>	<u>\$ 971,859</u>	<u>\$ 2,233,617</u>			

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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 77,500	\$ 93,985	\$ 93,985	\$ -	\$ 93,985	\$ -
Intergovernmental	102,000	126,974	126,974	-	126,974	-
Other	-	70,619	70,619	-	70,619	-
Total Revenues	179,500	291,578	291,578	-	291,578	-
Expenses						
Current:						
Contractual Services	124,473	282,106	232,944	23,618	256,562	25,544
Supplies and Materials	11,589	25,083	17,435	1,513	18,948	6,135
Equipment	3,566	16,326	13,077	1,888	14,965	1,361
Capital Outlay	3,000	-	-	-	-	-
Other	20,320	28,972	27,142	-	27,142	1,830
Total Expenses	162,948	352,487	290,598	27,019	317,617	34,870
Excess (Deficiency) of Revenues Over (Under) Expenses	16,552	(60,909)	980	(27,019)	(26,039)	34,870
Other Financing Sources						
Transfers - In	200,000	100,000	100,000	-	100,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	216,552	39,091	100,980	<u>\$ (27,019)</u>	<u>\$ 73,961</u>	<u>\$ 34,870</u>
Fund Balance at Beginning of Year	196,494	196,494	196,494			
Fund Balance at End of Year	<u>\$ 413,046</u>	<u>\$ 235,585</u>	<u>\$ 297,474</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, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,484,500	\$ 1,199,089	\$ 1,180,140	\$ -	\$ 1,180,140	\$ (18,949)
Other	-	262,825	262,825	-	262,825	-
Total Revenues	1,484,500	1,461,914	1,442,965	-	1,442,965	(18,949)
Expenses						
Current:						
Personal Services	445,000	495,000	472,969	-	472,969	22,031
Fringe Benefits	173,350	147,550	135,752	-	135,752	11,798
Contractual Services	268,666	294,316	269,156	13,931	283,087	11,229
Supplies and Materials	60,000	33,000	27,897	-	27,897	5,103
Equipment	67,500	22,500	14,637	-	14,637	7,863
Capital Outlay	15,797	1,254,372	1,238,575	15,797	1,254,372	-
OWDA Loan Principal Retirement	143,000	142,736	142,736	-	142,736	-
OWDA Loan Interest	38,000	38,092	38,092	-	38,092	-
OPWC Loan Principal Retirement	-	4,895	4,895	-	4,895	-
Gen Obligation Principal Retirement	-	10,925,000	10,925,000	-	10,925,000	-
Gen Obligation Interest	-	152,515	152,515	-	152,515	-
Fiscal Charges	-	199,727	199,727	-	199,727	-
Other	96,000	27,105	23,706	-	23,706	3,399
Total Expenses	1,307,313	13,736,808	13,645,657	29,728	13,675,385	61,423
Excess (Deficiency) of Revenues Over (Under) Expenses	177,187	(12,274,894)	(12,202,692)	(29,728)	(12,232,420)	42,474
Other Financing Sources (Uses)						
Note Proceeds	-	7,470,000	7,470,000	-	7,470,000	-
Bond Proceeds	-	5,870,000	5,870,000	-	5,870,000	-
Premium on Debt Issuance	-	136,175	136,175	-	136,175	-
Advances - In	-	1,200,000	1,200,000	-	-	-
Advances -Out	-	(1,462,825)	(1,462,825)	-	(1,462,825)	-
Transfers - Out	-	(120,311)	-	-	-	120,311
Total Other Financing Sources(Uses)	-	13,093,039	13,213,350	-	12,013,350	120,311
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	177,187	818,145	1,010,658	<u>\$ (29,728)</u>	<u>\$ (219,070)</u>	<u>\$ 162,785</u>
Fund Balance at Beginning of Year	155,118	155,118	155,118			
Fund Balance at End of Year	<u>\$ 332,305</u>	<u>\$ 973,263</u>	<u>\$ 1,165,776</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund-Lorain County Transit
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 790,000	\$ 586,674	\$ 589,081	\$ -	\$ 589,081	\$ 2,407
Intergovernmental	2,607,294	3,597,355	3,701,809	-	3,701,809	104,454
Other	4,000	14,647	14,647	-	14,647	-
Total Revenues	3,401,294	4,198,676	4,305,537	-	4,305,537	106,861
Expenses						
Current:						
Personal Services	177,981	157,844	157,357	-	157,357	487
Fringe Benefits	86,423	65,564	65,279	-	65,279	285
Contractual Services	3,170,040	3,903,244	3,842,098	-	3,842,098	61,146
Supplies and Materials	18,051	7,158	7,158	-	7,158	-
Equipment	1,200	368,322	368,322	-	368,322	-
Capital Outlay	421,100	352,248	205,591	21,535	227,126	125,122
Other	34,200	21,211	20,827	-	20,827	384
Total Expenses	3,908,995	4,875,591	4,666,632	21,535	4,688,167	187,424
(Deficiency) of Revenues (Under) Expenses	(507,701)	(676,915)	(361,095)	(21,535)	(382,630)	294,285
Other Financing Sources						
Transfers - In	500,000	500,000	500,000	-	500,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	(7,701)	(176,915)	138,905	<u>\$ (21,535)</u>	<u>\$ 117,370</u>	<u>\$ 294,285</u>
Fund Balance at Beginning of Year	247,193	247,193	247,193			
Fund Balance at End of Year	<u>\$ 239,492</u>	<u>\$ 70,278</u>	<u>\$ 386,098</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, 2009

	<u>Original Budget</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	\$ 22,500,000	\$ 20,306,644	\$ 20,306,644	\$ -	\$ 20,306,644	\$ -
Other	115,000	143,734	143,734	-	143,734	-
Total Revenues	<u>22,615,000</u>	<u>20,450,378</u>	<u>20,450,378</u>	<u>-</u>	<u>20,450,378</u>	<u>-</u>
Expenses						
Current:						
Personal Services	-	76,500	68,806	-	68,806	7,694
Fringe Benefits	-	38,400	35,457	-	35,457	2,943
Contractual Services	2,010,000	2,010,000	1,885,258	-	1,885,258	124,742
Claims & Judgments	20,000,000	19,898,546	19,313,891	-	19,313,891	584,655
Supplies and Materials	10,000	9,900	3,516	-	3,516	6,384
Other	32,500	538,532	475,751	-	475,751	62,781
Total Expenses	<u>22,052,500</u>	<u>22,571,878</u>	<u>21,782,679</u>	<u>-</u>	<u>21,782,679</u>	<u>789,199</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	562,500	(2,121,500)	(1,332,301)	<u>\$ -</u>	<u>\$ (1,332,301)</u>	<u>\$ 789,199</u>
Fund Balance at Beginning of Year	<u>16,066,740</u>	<u>16,066,740</u>	<u>16,066,740</u>			
Fund Balance at End of Year	<u>\$ 16,629,240</u>	<u>\$ 13,945,240</u>	<u>\$ 14,734,439</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.

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

Lorain County, Ohio
Combining Balance Sheet
All Agency Funds
December 31, 2009

	<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	\$ 505,394	\$ 8,505,567	\$ 2,997,127	\$ 369	\$ 4,819,677	\$ 57,904
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	301,665,204	-	11,658,742	-	-
Special Assessments	-	18,175,370	-	-	-	-
Intergovernmental Receivable	-	30,992,525	-	-	-	-
Total Assets	<u>\$ 505,394</u>	<u>\$ 349,338,666</u>	<u>\$ 2,997,127</u>	<u>\$ 11,659,111</u>	<u>\$ 4,819,677</u>	<u>\$ 57,904</u>
Liabilities						
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ 9,967,367	\$ -	\$ -
Intergovernmental Payable	-	326,300,152	-	1,687,394	-	-
Undistributed Monies	505,394	23,038,514	2,997,127	4,350	4,819,677	57,904
Total Liabilities	<u>\$ 505,394</u>	<u>\$ 349,338,666</u>	<u>\$ 2,997,127</u>	<u>\$ 11,659,111</u>	<u>\$ 4,819,677</u>	<u>\$ 57,904</u>

<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Local Emergency Planning Commission</u>	<u>Community Based Correctional Facility</u>	<u>Sheriff's Inmate</u>	<u>Golden Acres</u>
\$ 694,675	\$ -	\$ -	\$ -	\$ -	\$ 312,594	\$ -	\$ -
-	5,139,455	927,260	9,258	185,769	13,307	76,743	19,868
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 694,675</u>	<u>\$ 5,139,455</u>	<u>\$ 927,260</u>	<u>\$ 9,258</u>	<u>\$ 185,769</u>	<u>\$ 325,901</u>	<u>\$ 76,743</u>	<u>\$ 19,868</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
694,675	5,139,455	927,260	9,258	185,769	4,016 321,885	76,743	19,868
<u>\$ 694,675</u>	<u>\$ 5,139,455</u>	<u>\$ 927,260</u>	<u>\$ 9,258</u>	<u>\$ 185,769</u>	<u>\$ 325,901</u>	<u>\$ 76,743</u>	<u>\$ 19,868</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Agency Funds (continued)
December 31, 2009

	<u>Benefit America Flex Plan</u>	<u>U-Trust</u>	<u>Ohio Trust Fund</u>	<u>Greyhound Lines</u>	<u>HB562</u>	<u>West Shore Commuter Rail Account</u>	<u>Totals</u>
Assets							
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 62,233	\$ 2,049,463	\$ 278,168	\$ 3,822	\$ 10,757	\$ 9,595	\$ 20,307,345
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	6,371,660
Receivables:							
Property and Other Taxes	-	-	-	-	-	-	313,323,946
Special Assessments	-	-	-	-	-	-	18,175,370
Intergovernmental Receivable	-	-	-	-	-	-	20,992,525
Total Assets	<u>\$ 62,233</u>	<u>\$ 2,049,463</u>	<u>\$ 278,168</u>	<u>\$ 3,822</u>	<u>\$ 10,757</u>	<u>\$ 9,595</u>	<u>\$ 379,170,846</u>
Liabilities							
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,967,367
Intergovernmental Payable	-	-	-	-	-	-	327,991,562
Undistributed Monies	62,233	2,049,463	278,168	3,822	10,757	9,595	41,211,917
Total Liabilities	<u>\$ 62,233</u>	<u>\$ 2,049,463</u>	<u>\$ 278,168</u>	<u>\$ 3,822</u>	<u>\$ 10,757</u>	<u>\$ 9,595</u>	<u>\$ 379,170,846</u>

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 307,879	\$ 1,215,104	\$ 1,017,589	\$ 505,394
Total Assets	\$ 307,879	\$ 1,215,104	\$ 1,017,589	\$ 505,394
Liabilities				
Undistributed Monies	\$ 307,879	\$ 1,215,104	\$ 1,017,589	\$ 505,394
Total Liabilities	\$ 307,879	\$ 1,215,104	\$ 1,017,589	\$ 505,394
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 9,946,998	\$ 331,591,183	\$ 333,032,614	\$ 8,505,567
Receivables:				
Property and Other Taxes	314,453,446	301,665,204	314,453,446	301,665,204
Special Assessments	19,243,354	18,175,370	19,243,354	18,175,370
Intergovernment Receivable	20,697,615	20,992,525	20,697,615	20,992,525
Total Assets	\$ 364,341,413	\$ 672,424,282	\$ 687,427,029	\$ 349,338,666
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$ -	\$ 52,879,036	\$ 52,879,036	\$ -
Special Assessments	-	2,708,851	2,708,851	-
Intergovernmental Payable	338,627,031	326,300,152	338,627,031	326,300,152
Undistributed Monies	25,714,382	290,536,243	293,212,111	23,038,514
Total Liabilities	\$ 364,341,413	\$ 672,424,282	\$ 687,427,029	\$ 349,338,666
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,011,441	\$ 6,840,126	\$ 6,854,440	\$ 2,997,127
Total Assets	\$ 3,011,441	\$ 6,840,126	\$ 6,854,440	\$ 2,997,127
Liabilities				
Undistributed Monies	\$ 3,011,441	\$ 6,840,126	\$ 6,854,440	\$ 2,997,127
Total Liabilities	\$ 3,011,441	\$ 6,840,126	\$ 6,854,440	\$ 2,997,127
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 29,362	\$ 378,582,693	\$ 378,611,686	\$ 369
Receivables:				
Property and Other Taxes	13,483,964	11,658,742	13,483,964	11,658,742
Total Assets	\$ 13,513,326	\$ 390,241,435	\$ 392,095,650	\$ 11,659,111
Liabilities				
Local Government Taxes Payable	\$ 11,792,589	\$ 9,967,367	\$ 11,792,589	\$ 9,967,367
Intergovernmental Payable	1,687,394	-	-	1,687,394
Undistributed Monies	33,343	380,274,068	380,303,061	4,350
Total Liabilities	\$ 13,513,326	\$ 390,241,435	\$ 392,095,650	\$ 11,659,111
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,480,512	\$ 7,951,493	\$ 6,612,328	\$ 4,819,677
Total Assets	\$ 3,480,512	\$ 7,951,493	\$ 6,612,328	\$ 4,819,677
Liabilities				
Undistributed Monies	\$ 3,480,512	\$ 7,951,493	\$ 6,612,328	\$ 4,819,677
Total Liabilities	\$ 3,480,512	\$ 7,951,493	\$ 6,612,328	\$ 4,819,677

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2009

	<u>Balance 1/1/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
SOIL AND WATER				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 79,268	\$ 221,462	\$ 242,826	\$ 57,904
Total Assets	<u>\$ 79,268</u>	<u>\$ 221,462</u>	<u>\$ 242,826</u>	<u>\$ 57,904</u>
Liabilities				
Undistributed Monies	\$ 79,268	\$ 221,462	\$ 242,826	\$ 57,904
Total Liabilities	<u>\$ 79,268</u>	<u>\$ 221,462</u>	<u>\$ 242,826</u>	<u>\$ 57,904</u>
PAYROLL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 695,773	\$ 44,562,098	\$ 44,563,196	\$ 694,675
Total Assets	<u>\$ 695,773</u>	<u>\$ 44,562,098</u>	<u>\$ 44,563,196</u>	<u>\$ 694,675</u>
Liabilities				
Undistributed Monies	\$ 695,773	\$ 44,562,098	\$ 44,563,196	\$ 694,675
Total Liabilities	<u>\$ 695,773</u>	<u>\$ 44,562,098</u>	<u>\$ 44,563,196</u>	<u>\$ 694,675</u>
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 5,866,862	\$ -	\$ 727,407	\$ 5,139,455
Total Assets	<u>\$ 5,866,862</u>	<u>\$ -</u>	<u>\$ 727,407</u>	<u>\$ 5,139,455</u>
Liabilities				
Undistributed Monies	\$ 5,866,862	\$ -	\$ 727,407	\$ 5,139,455
Total Liabilities	<u>\$ 5,866,862</u>	<u>\$ -</u>	<u>\$ 727,407</u>	<u>\$ 5,139,455</u>
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,337,433	\$ -	\$ 410,173	\$ 927,260
Total Assets	<u>\$ 1,337,433</u>	<u>\$ -</u>	<u>\$ 410,173</u>	<u>\$ 927,260</u>
Liabilities				
Undistributed Monies	\$ 1,337,433	\$ -	\$ 410,173	\$ 927,260
Total Liabilities	<u>\$ 1,337,433</u>	<u>\$ -</u>	<u>\$ 410,173</u>	<u>\$ 927,260</u>
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 12,588	\$ -	\$ 3,330	\$ 9,258
Total Assets	<u>\$ 12,588</u>	<u>\$ -</u>	<u>\$ 3,330</u>	<u>\$ 9,258</u>
Liabilities				
Undistributed Monies	\$ 12,588	\$ -	\$ 3,330	\$ 9,258
Total Liabilities	<u>\$ 12,588</u>	<u>\$ -</u>	<u>\$ 3,330</u>	<u>\$ 9,258</u>

(continued)

Lorain County, Ohio
 Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
 For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 229,655	\$ -	\$ 43,886	\$ 185,769
Total Assets	\$ 229,655	\$ -	\$ 43,886	\$ 185,769
Liabilities				
Undistributed Monies	\$ 229,655	\$ -	\$ 43,886	\$ 185,769
Total Liabilities	\$ 229,655	\$ -	\$ 43,886	\$ 185,769
COMMUNITY BASED CORRECTIONAL FACILITY				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 253,774	\$ 1,989,735	\$ 1,930,915	\$ 312,594
Cash and Cash Equivalents in Segregated Accounts	11,062	13,307	11,062	13,307
Total Assets	\$ 264,836	\$ 2,003,042	\$ 1,941,977	\$ 325,901
Liabilities				
Undistributed Monies	\$ 264,836	\$ 2,003,042	\$ 1,941,977	\$ 325,901
Total Liabilities	\$ 264,836	\$ 2,003,042	\$ 1,941,977	\$ 325,901
SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 73,823	\$ 2,920	\$ -	\$ 76,743
Total Assets	\$ 73,823	\$ 2,920	\$ -	\$ 76,743
Liabilities				
Undistributed Monies	\$ 73,823	\$ 2,920	\$ -	\$ 76,743
Total Liabilities	\$ 73,823	\$ 2,920	\$ -	\$ 76,743
GOLDEN ACRES				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 17,056	\$ 2,812	\$ -	\$ 19,868
Total Assets	\$ 17,056	\$ 2,812	\$ -	\$ 19,868
Liabilities				
Undistributed Monies	\$ 17,056	\$ 2,812	\$ -	\$ 19,868
Total Liabilities	\$ 17,056	\$ 2,812	\$ -	\$ 19,868
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 55,735	\$ 6,498	\$ -	\$ 62,233
Total Assets	\$ 55,735	\$ 6,498	\$ -	\$ 62,233
Liabilities				
Undistributed Monies	\$ 55,735	\$ 6,498	\$ -	\$ 62,233
Total Liabilities	\$ 55,735	\$ 6,498	\$ -	\$ 62,233

(continued)

Lorain County, Ohio
 Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
 For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
U-TRUST				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 1,859,103	\$ 515,674	\$ 325,314	\$ 2,049,463
Total Assets	\$ 1,859,103	\$ 515,674	\$ 325,314	\$ 2,049,463
Liabilities				
Undistributed Monies	\$ 1,859,103	\$ 515,674	\$ 325,314	\$ 2,049,463
Total Liabilities	\$ 1,859,103	\$ 515,674	\$ 325,314	\$ 2,049,463
OHIO TRUST FUND				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 218,240	\$ 1,129,238	\$ 1,069,310	\$ 278,168
Total Assets	\$ 218,240	\$ 1,129,238	\$ 1,069,310	\$ 278,168
Liabilities				
Undistributed Monies	\$ 218,240	\$ 1,129,238	\$ 1,069,310	\$ 278,168
Total Liabilities	\$ 218,240	\$ 1,129,238	\$ 1,069,310	\$ 278,168
GREYHOUND LINES				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 4,718	\$ 96,254	\$ 97,150	\$ 3,822
Total Assets	\$ 4,718	\$ 96,254	\$ 97,150	\$ 3,822
Liabilities				
Undistributed Monies	\$ 4,718	\$ 96,254	\$ 97,150	\$ 3,822
Total Liabilities	\$ 4,718	\$ 96,254	\$ 97,150	\$ 3,822
HHS62				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,890	\$ 8,867	\$ -	\$ 10,757
Total Assets	\$ 1,890	\$ 8,867	\$ -	\$ 10,757
Liabilities				
Undistributed Monies	\$ 1,890	\$ 8,867	\$ -	\$ 10,757
Total Liabilities	\$ 1,890	\$ 8,867	\$ -	\$ 10,757
WEST SHORE COMMUTER RAIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 10,000	\$ 405	\$ 9,595
Total Assets	\$ -	\$ 10,000	\$ 405	\$ 9,595
Liabilities				
Undistributed Monies	\$ -	\$ 10,000	\$ 405	\$ 9,595
Total Liabilities	\$ -	\$ 10,000	\$ 405	\$ 9,595

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash,				
Cash Equivalents and Investments	\$ 19,944,693	\$ 774,720,425	\$ 774,357,773	\$ 20,307,345
Cash and Cash Equivalents in Segregated Accounts	7,548,479	19,039	1,195,858	6,371,660
Receivables:				
Property and Other Taxes	327,937,410	313,323,946	327,937,410	313,323,946
Special Assessments	19,243,354	18,175,370	19,243,354	18,175,370
Intergovernmental Receivable	20,697,615	20,992,525	20,697,615	20,992,525
Total Assets	\$ 395,371,551	\$ 1,127,231,305	\$ 1,143,432,010	\$ 379,170,846
Liabilities				
Local Government Taxes Payable	\$ 11,792,589	\$ 9,967,367	\$ 11,792,589	\$ 9,967,367
Due to County Funds:				
Property and Other Taxes	-	52,879,036	52,879,036	-
Special Assessments	-	2,708,851	2,708,851	-
Intergovernmental Payable	340,314,425	326,300,152	338,627,031	327,987,546
Undistributed Monies	43,264,537	735,375,899	737,424,503	41,215,933
Total Liabilities	\$ 395,371,551	\$ 1,127,231,305	\$ 1,143,432,010	\$ 379,170,846

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 Eight Years
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009
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	\$ 111,647,869
Restricted for:								
Highways & Streets	292,520	6,275,918	6,526,138	798,615	2,324,739	3,151,231	2,062,321	1,242,279
Justice Center	36,418,566	17,306,449	8,100,201	6,870,002	5,785,246	5,751,022	1,582,190	277,762
Sewer Projects	-	-	-	238,355	4,760,829	970,547	910,092	667,886
Capital Improvements	-	-	-	4,125,574	361,381	1,299,508	1,731,584	1,747,699
Unrestricted (Deficit)	160,513,389	153,987,312	164,509,138	167,395,759	168,345,424	123,780,011	115,048,968	106,741,586
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	\$ 222,325,081
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	\$ 23,344,044
Unrestricted (Deficit)	158,671	(54,340)	(84,774)	129,829	(111,006)	334,381	(162,598)	(1,007,474)
Total Business-type Activities Net Assets	\$ 9,289,477	\$ 8,901,048	\$ 9,935,326	\$ 10,566,479	\$ 24,623,114	\$ 23,446,289	\$ 22,535,877	\$ 22,336,570
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	\$ 134,991,913
Restricted	36,711,086	23,582,367	14,626,339	12,032,546	13,232,195	11,172,308	6,286,187	3,935,626
Unrestricted (Deficit)	160,672,060	153,932,972	164,424,364	167,525,588	168,234,418	124,114,392	114,886,370	105,734,112
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	\$ 244,661,651

Source: Lorain County Financial Statements

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

	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental Activities:								
Legislative and Executive	\$ 34,201,123	\$ 33,764,298	\$ 32,734,566	\$ 40,580,422	\$ 34,836,782	\$ 32,607,909	\$ 34,416,356	\$ 33,291,855
Judicial	15,403,674	13,767,058	15,194,491	17,375,247	19,090,889	19,100,280	20,697,509	19,473,804
Public Safety	19,034,878	20,580,981	22,436,361	24,626,431	24,600,215	25,598,906	26,800,174	25,138,370
Public Works	11,799,212	14,299,549	15,442,116	13,997,321	14,665,502	14,000,846	13,425,334	12,294,506
Health	42,595,535	41,679,367	44,817,754	41,789,536	45,274,813	51,756,209	49,969,745	47,714,174
Human Services	72,025,168	69,762,952	73,392,588	83,130,352	86,585,102	92,729,433	90,381,231	90,325,937
Economic Development & Assistance	820,124	1,103,502	585,003	1,125,992	840,819	657,234	532,681	408,312
Intergovernmental	588,218	555,155	557,397	588,937	-	-	-	-
Interest on Long-Term Debt	1,681,098	659,033	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060	1,588,641
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	230,235,599
Business-type Activities:								
Regional Airport	-	-	-	-	-	1,099,007	659,923	665,371
Sewer	1,208,169	1,277,984	1,229,826	1,210,218	1,186,848	1,328,274	1,591,652	1,518,223
County Transit	-	-	3,533,112	4,432,938	4,643,475	3,740,587	4,599,558	4,601,923
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	6,785,517
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	\$ 237,021,116
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	\$ 20,628,979
Judicial	2,286,319	2,787,279	2,964,106	2,504,337	2,515,277	2,343,958	3,564,425	3,648,589
Public Safety	1,441,664	1,538,896	1,819,885	3,321,073	3,319,117	3,371,250	2,856,328	2,444,325
Public Works	1,075,397	838,449	994,055	1,144,414	1,047,803	761,832	572,190	484,342
Health	4,417,046	6,829,609	6,921,340	6,339,358	7,558,645	8,026,790	8,789,572	8,623,712
Human Services	1,428,605	1,477,289	1,544,299	2,746,600	3,752,850	3,545,265	2,328,786	2,465,634
Economic Development & Assistance	15,996	-	-	-	-	-	-	-
Operating Grants and Contributions								
Legislative and Executive	348,112	389,526	367,054	449,461	360,192	473,830	784,476	792,519
Judicial	719,652	161,351	499,283	4,283,211	1,415,841	3,784,450	-	139,334
Public Safety	1,704,914	2,832,696	2,538,963	1,937,061	2,284,867	1,637,775	2,191,905	2,801,685
Public Works	6,858,591	6,996,814	7,188,087	7,273,062	7,348,411	7,959,214	7,430,301	7,231,493
Health	28,730,672	21,859,593	26,261,348	24,564,722	23,522,843	24,673,184	25,841,710	24,743,518
Human Services	44,273,787	44,615,576	54,475,356	52,332,956	54,760,462	64,290,158	64,364,398	54,337,562
Economic Development & Assistance	897,224	928,943	432,217	1,548,232	342,975	317,353	-	480,625
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	3,987,323
Public Safety	20,679	10,121	3,122	-	-	-	382,000	-
Public Works	1,446,517	1,200,107	185,241	291,357	823,251	-	408,750	449,014
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	133,258,654
Business-type Activities:								
Charges for Services								
Regional Airport	-	-	-	-	-	83,852	138,664	124,904
Sewer	1,065,375	890,755	938,008	1,064,909	1,238,699	1,036,430	1,245,593	852,252
County Transit	-	-	497,849	690,882	781,146	391,891	695,808	612,089
Operating Grants and Contributions								
Regional Airport	-	-	-	-	-	639,737	100,511	4,502
County Transit	-	-	1,041,165	4,038,387	4,190,206	3,101,903	2,539,367	3,910,687
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	5,504,434
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	\$ 138,763,088
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)	(96,976,945)
Business-type Activities	(142,794)	(387,229)	(2,285,916)	151,022	379,728	(914,055)	(2,131,190)	(1,281,083)
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)	\$ (98,258,028)

(continued)

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

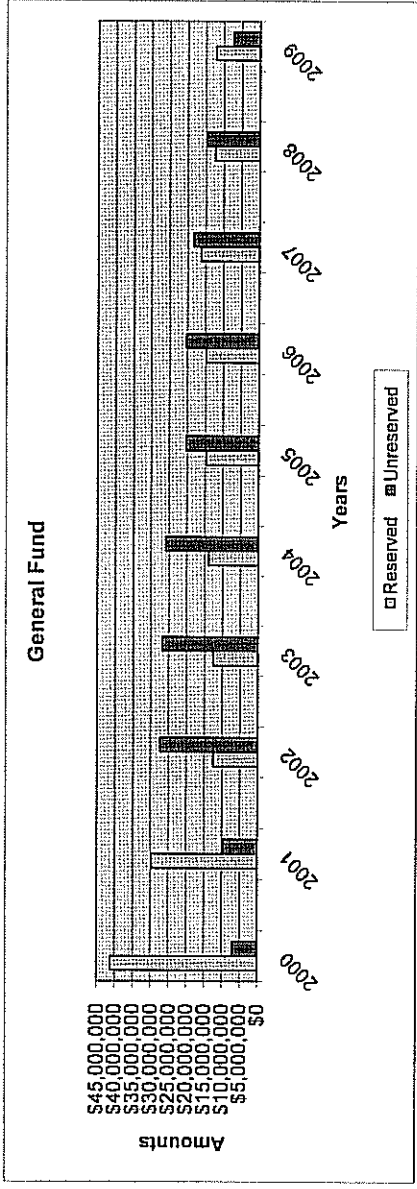
	2002	2003	2004	2005	2006	2007	2008	2009
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Taxes:								
Property and Other Taxes	\$ 43,662,409	\$ 46,305,545	\$ 48,527,320	\$ 52,589,365	\$ 57,044,702	\$ 56,265,375	\$ 45,261,842	
Sales	20,506,375	20,611,360	21,904,258	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	-	-	-	-	-	-	
Total Governmental Activities	81,282,082	80,296,464	83,572,522	90,296,310	97,816,561	95,304,467	86,552,611	-
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	
Total Business-type Activities	-	-	1,047,949	480,131	13,676,907	10,855	1,067,160	-
Total Primary Government	81,282,082	80,296,464	84,620,471	90,776,441	111,493,468	95,315,322	87,619,771	-
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)	(96,976,945)
Business-type Activities	(142,794)	(387,229)	(1,237,967)	631,153	14,056,635	(903,200)	(1,064,030)	(1,281,083)
Total Primary Government Change in Net Assets	\$ 683,496	\$ 2,413,725	\$ 5,971,306	\$ 3,209,025	\$ 19,421,561	\$ 1,898,442	\$ (12,303,547)	\$ (98,258,028)

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

Source: Lorain County Financial Statements

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	\$ 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	\$ 12,232,143
Unreserved	7,037,517	9,800,267	27,435,281	26,857,666	26,035,198	22,041,962	20,363,189	18,383,293	14,835,997	7,296,607
Total General Fund	48,189,283	39,453,589	39,933,778	39,468,378	39,881,461	37,680,396	35,102,640	34,660,137	27,256,375	19,528,750
All Other Governmental Funds										
Reserved	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	8,639,557
Unreserved, Undesignated, Reported in:										
Special Revenue Funds	5,305,483	4,640,577	57,989,827	57,437,796	64,795,115	68,033,182	75,809,555	78,467,620	76,559,825	86,318,150
Debt Service Funds	3,820,357	10,433,928	1,462,782	-	-	-	(3,705,173)	(4,661,610)	(1,209,806)	(5,164,120)
Capital Projects Funds	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)	(9,399,861)
Total All Other Governmental Funds	62,688,323	82,316,255	95,074,881	73,519,118	70,257,209	69,145,359	76,915,155	76,088,594	71,879,007	80,393,726
Total Governmental Funds	\$ 110,877,606	\$ 121,769,844	\$ 135,008,659	\$ 112,987,496	\$ 110,138,670	\$ 106,825,755	\$ 112,017,795	\$ 110,748,731	\$ 99,135,382	\$ 99,922,476



Source: Lorain County Financial Statements

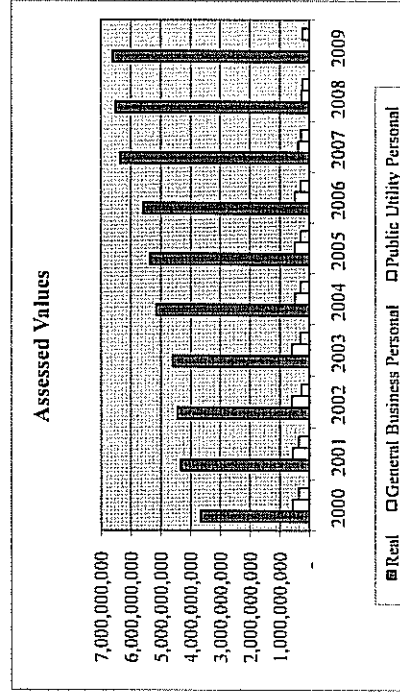
Lorain County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Property Taxes	\$ 30,516,832	\$ 32,308,534	\$ 43,018,487	\$ 43,869,907	\$ 47,268,344	\$ 48,851,287	\$ 55,001,214	\$ 54,871,617	\$ 46,399,167	\$ 45,366,966
Sales Tax	18,596,540	19,346,425	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781	22,873,860	30,262,477
Charges for Services	7,581,462	8,036,148	11,042,504	11,224,140	14,398,417	11,405,186	14,398,417	15,487,613	17,376,725	17,333,874
Licenses, Permits and Fees	10,307,088	11,870,031	13,029,571	14,608,782	15,633,634	15,485,650	15,738,978	14,344,861	13,755,976	12,811,081
Fines and Forfeitures	2,896,740	1,790,919	2,160,169	2,398,993	2,534,153	3,712,337	2,978,753	2,767,674	2,479,521	2,095,486
Special Assessments	206,555	243,685	357,734	713,959	99,566	356,428	362,600	365,890	252,572	254,650
Intergovernmental	89,904,738	87,366,770	98,277,786	95,084,856	102,330,953	110,690,257	108,983,335	112,025,514	112,814,605	115,327,311
Interest Income	11,084,658	7,815,249	4,237,027	1,900,526	2,626,903	4,696,239	7,811,432	9,084,162	5,941,465	1,779,285
Miscellaneous Revenue	2,794,205	3,314,703	2,460,205	2,490,445	2,273,133	2,417,606	3,375,995	3,639,655	2,250,832	3,187,199
Total Revenues	173,888,818	172,092,464	193,228,611	193,721,332	205,895,094	219,655,906	231,676,447	236,347,767	224,144,723	228,418,329
Expenditures										
Current:										
General Government:										
Legislative and Executive	22,382,012	23,365,934	26,943,508	28,552,499	29,192,955	36,821,120	33,905,413	32,035,352	33,187,329	28,522,485
Judicial	10,783,418	12,370,435	14,966,170	13,803,657	14,170,957	15,018,197	15,776,186	16,372,924	17,125,290	16,498,356
Public Safety	17,959,664	17,597,024	20,292,521	20,170,333	22,445,566	23,538,741	24,222,338	25,119,815	25,771,517	24,973,322
Public Works	6,953,343	7,503,614	8,256,648	9,512,992	9,964,828	9,372,357	8,986,186	9,196,145	9,544,712	8,163,969
Health	27,952,214	36,968,456	42,196,306	41,382,436	44,930,436	43,530,572	44,663,658	51,506,457	50,049,363	47,342,191
Human Services	62,278,993	65,912,074	71,648,729	69,861,739	73,125,563	83,549,588	88,039,652	94,367,372	91,688,022	92,131,181
Economic Development & Assistance	502,503	944,799	820,124	1,103,502	490,792	1,105,103	901,695	794,886	431,020	399,263
Intergovernmental	5,678,789	8,070,233	560,915	555,155	557,397	588,937	545,241	532,263	579,343	482,752
Miscellaneous	-	-	189	60	-	-	-	-	-	-
Debt Service:										
Principal Paid	5,579,652	620,048	6,811,410	4,198,626	1,310,627	1,530,662	1,565,698	1,930,736	2,087,678	2,152,722
Interest Paid	810,158	1,003,900	2,368,251	1,633,613	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060	1,568,601
Capital Outlay	7,543,559	5,652,063	13,528,478	25,864,576	13,441,950	5,951,038	10,483,980	3,799,539	2,650,724	4,730,849
Total Expenditures	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	226,967,691
Excess of Revenues Over (Under) Expenditures	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)	1,430,638
Other Financing Sources (Uses)										
Transfers In	2,796,815	16,432,874	1,438,835	7,096,548	4,248,273	5,275,730	8,237,383	9,308,903	11,332,205	9,241,115
Transfers Out	(2,612,986)	(16,940,662)	(1,595,507)	(7,091,667)	(5,386,904)	(5,915,966)	(8,237,383)	(9,308,903)	(12,058,668)	(9,841,115)
Transfers to Component Units	-	-	-	-	-	(5,726,245)	-	-	-	-
Payment of Refunded Bond Escrow Agent	-	-	-	-	-	5,560,000	4,220,000	-	-	3,693
Proceeds of Issuance of Debt	-	-	-	-	-	310,053	114,518	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	12,642	2,344	-	-	-
Accrued Interest on Refunding Bonds	-	-	-	-	-	-	-	-	-	-
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)	5,565,779	4,050,212	25,440,732	2,004,881	2,731,369	(447,118)	4,336,862	36,748	(726,463)	(596,307)
Net Change in Fund Balances	\$ 11,030,292	\$ (3,856,904)	\$ 10,276,094	\$ (2,912,975)	\$ (2,877,788)	\$ (3,430,587)	\$ 5,078,732	\$ (1,888,293)	\$ (11,691,798)	\$ 854,331
Debt Service as a Percentage of Noncapital Expenditures	4.0%	1.0%	4.7%	3.1%	1.6%	1.5%	1.5%	1.7%	1.7%	1.6%

Sources: Lorain County Auditor

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

Collection Year	Real Property		Tangible Personal Property		Public Utility		Total		Weighted Average Tax Rate	
	Assessed Value	Commercial/Industrial/PU	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
										Residential/Agricultural
2000	2,956,080,870	714,209,670	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	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	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	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	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	497,439,716	2,073,665,483	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	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	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	278,161,040	2,713,766,244	242,322,740	275,366,750	7,044,248,110	21,628,459,651	32.57%	77.73
2009	5,456,205,080	1,164,894,920	6,541,303	6,541,303	240,743,430	273,572,080	6,868,384,733	19,197,541,954	35.78%	77.73



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

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

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

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

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

COUNTY UNITS	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009
GENERAL FUND	1.15	1.15	1.15	1.60	1.60	1.60	1.30	1.30	1.275	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 Retention	1.69	1.69	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49
TB Clinic	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	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	0.00	0.00	0.00	0.30	0.30	0.325	0.325
AGENCY FUNDS										
Metropolitan Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.30	1.30	1.30
Lorain Community College	2.40	2.40	2.70	2.70	2.70	3.00	3.00	3.00	3.00	3.00
TOWNSHIPS										
Amherst	3.90	3.90	5.90	5.90	5.90	5.90	5.90	5.90	6.53	6.53
Brighton	11.45	11.45	11.45	11.45	12.95	12.95	12.70	12.70	12.47	12.47
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	7.58	10.58	10.58	10.58	12.23	12.23	11.80	11.80	11.80	8.77
Carlisle	4.53	4.53	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Columbia	6.30	7.74	7.74	7.74	7.74	7.74	7.74	7.74	7.74	7.74
Essex	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78
Grafton	6.76	6.76	6.76	6.76	7.76	7.76	7.76	7.76	7.76	7.76
Hannetta	5.76	7.76	7.76	7.76	7.76	7.76	7.33	7.33	7.58	6.20
Huntington	10.55	10.55	10.55	10.55	12.05	12.05	11.80	10.80	10.80	11.57
Lagrange	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Pendfield	9.53	9.53	9.53	9.53	11.03	11.03	9.78	9.78	9.78	9.78
Plusfield	7.78	10.78	10.78	10.78	10.78	10.78	10.10	10.10	10.10	8.72
Rochester	8.10	8.10	8.10	8.10	9.60	9.60	9.60	9.60	9.37	8.60
New Russia	2.40	5.40	5.40	5.40	5.40	5.40	4.97	4.97	4.97	3.59
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63
Wellington	10.23	9.93	9.23	9.13	10.63	10.63	10.38	10.38	10.15	10.15
SCHOOL DISTRICTS										
Amherst EVSD	57.98	62.42	62.41	60.88	62.05	61.98	61.98	61.66	61.56	68.68
Avon LSD	49.24	48.58	47.46	48.09	46.85	49.61	49.50	50.63	50.49	50.44
Avon Lake CSD	58.34	57.74	62.94	62.49	62.16	62.06	62.06	66.17	65.82	65.69
Columbia LSD	53.29	58.20	58.05	52.26	56.66	55.98	54.83	53.52	53.53	53.37
Elyria CSD	57.66	57.11	57.09	56.81	56.73	56.48	60.23	59.40	63.30	63.50
Firelands LSD	52.70	51.30	51.25	51.09	47.62	47.49	47.01	47.01	47.06	47.02
Keystone LSD	52.60	52.60	44.60	44.60	50.21	50.21	50.21	49.91	49.75	49.60
Lorain CSD	57.98	57.98	62.45	62.45	62.45	62.10	62.10	63.49	63.55	63.76
Midview LSD	50.94	50.14	49.84	49.69	47.12	46.87	46.87	46.46	46.45	46.42
North Ridgeville CSD	48.95	47.25	46.47	45.90	44.79	44.04	43.92	42.62	42.28	42.01

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

COUNTY UNITS	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009
Olefin CSD	65.97	65.47	64.97	63.97	65.97	65.97	67.97	67.97	68.27	55.27
Sheffield-Clearview LSD	47.25	48.56	48.53	47.85	47.10	47.34	46.34	46.09	52.29	52.51
Sheffield Lake CSD	54.81	53.06	52.76	52.55	51.87	51.33	57.16	56.14	56.31	56.47
Wellington EYSD	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	31.94	28.00
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	60.83	60.83	56.83	56.83	56.83	56.83	55.83	55.83	46.90	46.90
Mableton LSD	45.10	51.40	49.80	48.90	48.90	48.90	48.80	48.80	48.80	48.30
New London LSD	36.19	35.60	35.60	35.60	35.10	35.10	35.10	34.85	34.75	34.75
Olmsted Falls CSD	91.70	90.30	90.00	90.00	90.00	89.80	89.70	89.80	91.80	91.90
Strongsville CSD	68.20	68.90	68.80	73.90	74.90	74.90	74.90	74.80	81.30	81.20
Vernilion LSD	67.34	66.85	66.85	65.10	64.45	64.45	64.45	69.30	69.80	68.67
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.L.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	5.20	5.13	5.10	4.80	4.75	4.75	4.75	4.70	4.70	4.69
Avon	9.36	9.45	9.40	9.35	9.48	9.47	9.47	9.43	9.41	9.26
Avon Lake	7.24	7.24	7.24	7.24	6.95	6.95	6.95	6.95	6.95	7.36
Elyria	4.20	4.20	4.20	4.20	4.20	5.20	5.20	5.20	5.20	5.20
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	12.71	12.56	12.41	12.41	12.36	12.56	12.36	12.06	11.95	11.71
Oberlin	11.10	14.13	14.15	14.33	14.25	14.11	13.38	13.83	13.83	15.01
Sheffield Lake	19.99	19.99	19.99	19.99	19.99	19.99	19.99	18.65	18.65	18.65
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
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	20.20	20.20	20.20	21.85	21.85	21.42	21.42	17.42	9.09
Lagrange	11.78	11.78	11.77	11.68	11.68	11.68	11.68	11.68	11.68	5.23
Rochester	10.90	10.90	10.90	10.90	12.40	12.90	12.90	11.90	11.90	9.08
Sheffield	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
South Amherst	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.14	3.14
Wellington	11.85	11.55	10.85	10.75	12.25	12.25	12.00	11.40	10.40	10.40
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
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 Nine Years Ago

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

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 Nine Years Ago

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

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

Source: Office of the Auditor, Lorain County, Ohio

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

Name of Taxpayer	December 31, 2009	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 66,746,180	27.73%
Orion Power Midwest LP	60,084,840	24.96%
Firstenergy Generation	34,803,240	14.46%
American Transmission	24,480,310	10.17%
Cleveland Electric	22,842,940	9.49%
Columbia Gas of Ohio Inc	16,077,710	6.68%
Total	\$ 225,035,220	93.48%
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			
2000	26,198,873	25,880,369	98.78%	716,083	26,596,452	101.52%	
2001	28,481,243	27,498,162	96.55%	767,037	28,265,199	99.24%	
2002	37,092,280	35,760,033	96.41%	1,064,916	36,824,949	99.28%	
2003	38,514,110	37,308,869	96.87%	1,242,829	38,551,698	100.10%	
2004	41,855,824	40,558,657	96.90%	1,252,126	41,810,783	99.89%	
2005	43,010,683	41,575,540	96.66%	1,343,365	42,918,905	99.79%	
2006	48,597,199	46,512,205	95.71%	1,467,999	47,980,204	98.73%	
2007	49,922,899	47,609,046	95.37%	1,565,982	49,175,028	98.50%	
2008	51,044,871	48,869,957	95.74%	1,894,409	50,764,365	99.45%	
2009	51,707,496	49,216,380	95.18%	1,854,698	51,071,078	98.77%	

Source: Office of the Auditor, Lorain County, Ohio

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

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

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

Year	Governmental Activities					Business-Type Activities					Personal Income		Debt Per Capita
	General Obligation Bonds	Special Assessment Bonds	Short-Term Debt BANS	OPWC Loans Payable	General Obligations Bonds	Short-Term Debt BANS	OWDA Loans Payable	OPWC Loans Payable	Total Primary Government	Total(2)	Percentage of Personal Income (2)		
2000	6,950,000	1,283,550	4,802,000	595,973	-	-	1,745,803	-	15,377,326	7,646,416	2.01%	54.02	
2001	6,540,000	5,737,218	2,228,000	715,094	-	-	1,648,808	-	16,869,120	7,740,095	2.18%	59.26	
2002	27,235,000	5,458,808	2,000,000	698,153	-	-	1,547,015	97,900	37,036,876	7,804,052	4.75%	130.11	
2003	25,320,000	5,175,182	2,000,000	958,090	-	-	1,440,188	95,453	34,988,913	8,081,928	4.33%	122.91	
2004	28,165,000	4,889,555	-	1,057,139	-	-	1,328,076	90,558	35,530,328	8,373,439	4.24%	124.81	
2005	26,890,000	4,603,893	4,690,000	1,168,969	-	-	1,210,417	85,663	38,648,942	9,341,772	4.14%	135.77	
2006	29,840,000	4,308,195	2,370,000	1,083,399	-	-	1,086,936	80,767	43,879,297	9,759,716	4.50%	154.14	
2007	28,220,000	3,997,459	3,450,000	1,013,820	-	-	957,344	162,422	43,156,045	9,759,716	4.42%	151.60	
2008	26,435,000	3,781,683	3,290,000	926,918	-	-	821,339	157,527	41,012,467	10,090,463	4.06%	144.07	
2009	24,595,000	3,555,864	3,330,000	843,707	5,870,000	1,900,000	678,603	152,633	40,925,807	10,090,463	4.06%	143.77	

Source: Office of the Auditor, Lorain County, Ohio

- (1) Information not yet available
- (2) Team Lorain County
- (3) Details regarding the County's outstanding debt can be found in the notes to the financial statement

Lorain County, Ohio
Ratios of General Bonded Debt Outstanding

Last Ten Years

Year	General Bonded Debt				Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
	Population	Assessed Value	General Obligation Bonds	Debt Services Monies Available			
2000	284,664	4,586,919,650	6,950,000	3,820,357	3,129,643	0.07%	10.99
2001	284,664	5,254,499,618	6,540,000	6,540,000	-	0.00%	-
2002	284,664	5,310,709,150	27,235,000	5,473,290	21,761,710	0.41%	76.45
2003	284,664	5,523,123,040	25,320,000	2,737,141	22,582,859	0.41%	79.33
2004	284,664	5,959,347,790	28,165,000	2,388,147	25,776,853	0.43%	90.55
2005	284,664	6,167,863,006	26,890,000	231,421	26,658,579	0.43%	93.65
2006	284,664	6,385,904,052	29,840,000	115,184	29,724,816	0.47%	104.42
2007	284,664	7,028,187,622	28,220,000	-	28,220,000	0.40%	99.13
2008	284,664	7,044,248,110	26,435,000	-	26,435,000	0.38%	92.86
2009	284,664	6,868,384,733	30,465,000	-	30,465,000	0.44%	107.02

Source: Office of the Auditor, Lorain County, Ohio

(1) Based on Actual 2000 Census

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

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

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Assessed Valuation	\$ 4,586,919,650	\$ 5,254,499,618	\$ 5,310,709,150	\$ 5,521,123,040	\$ 5,959,347,790	\$ 6,167,863,006	\$ 6,385,904,052	\$ 7,028,187,622	\$ 7,044,248,110	\$ 6,868,384,733
Debt Limit - Assessed Value (1)	\$ 113,172,991	\$ 129,862,490	\$ 131,267,729	\$ 136,578,076	\$ 147,483,694	\$ 152,696,575	\$ 158,147,601	\$ 174,204,691	\$ 174,606,203	\$ 170,209,618
Amount of Debt Applicable to Debt Limit	6,950,000	6,540,000	27,235,000	25,320,000	28,165,000	26,890,000	29,840,000	28,220,000	26,435,000	30,465,000
General Obligation Bonds	(3,820,357)	(6,540,000)	(5,473,290)	(2,737,141)	(2,388,147)	(231,421)	(115,184)	-	-	-
Less Amount Available in Debt Service										
Amount of Debt Subject to Limit	3,129,643	-	21,761,710	22,582,859	25,776,853	26,658,579	29,724,816	28,220,000	26,435,000	30,465,000
Legal Debt Margin	\$ 110,043,348	\$ 129,862,490	\$ 109,506,019	\$ 113,995,217	\$ 121,706,841	\$ 126,037,996	\$ 128,422,785	\$ 145,984,691	\$ 148,171,203	\$ 139,744,618
Legal Debt Margin as a Percentage of the Debt Limit	97.23%	100.00%	83.42%	81.47%	82.52%	82.54%	81.20%	83.80%	84.86%	82.10%
Unvoted Debt Limit - 1.0% of Assessed Value (2)	\$ 45,869,197	\$ 52,544,996	\$ 53,107,092	\$ 55,231,230	\$ 59,593,478	\$ 61,678,630	\$ 63,859,041	\$ 70,281,876	\$ 70,442,481	\$ 68,683,847
Amount of Debt Subject to Limit	(3,129,643)	-	(21,761,710)	(22,582,859)	(25,776,853)	(26,658,579)	(29,724,816)	(28,220,000)	(26,435,000)	(30,465,000)
Unvoted Legal Debt Margin	\$ 42,739,554	\$ 52,544,996	\$ 31,345,382	\$ 32,648,371	\$ 33,816,625	\$ 35,020,051	\$ 34,134,225	\$ 42,061,876	\$ 44,007,481	\$ 38,218,847
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	93.18%	100.00%	59.02%	59.11%	56.75%	56.78%	53.45%	59.85%	62.47%	55.64%

Source: Office of the Auditor, Lorain County, Ohio

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

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

Lorain County, Ohio
Demographic and Economic Statistics
Last Ten Years

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

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

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

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

Sources:

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

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Legislative and Executive										
Commissioners	70	74	74	69	77	75	79	82	82	60
Commissioner's - Records Center	3	3	3	3	4	3	3	4	4	3
Commissioner's - Community Development	8	13	13	13	12	15	14	15	13	11
Auditor	39	40	40	38	38	37	40	32	35	24
Auditor - Real Estate Assessment	21	23	23	25	23	23	23	29	24	28
Treasurer	11	9	9	9	9	10	10	10	10	8
Treasurer - DRETAC	2	3	5	6	3	4	4	4	4	7
Treasurer - Board of Revision	3	3	3	3	3	3	3	3	3	2
Prosecuting Attorney	60	65	69	71	71	76	81	81	81	79
Prosecutor - DRETAC	5	4	5	6	6	8	9	10	11	13
Board of Elections	25	26	25	26	28	27	30	35	30	28
Recorder	21	20	20	22	22	21	20	18	17	13
Judicial										
Common Pleas Court	42	42	42	43	43	43	46	50	51	43
Common Pleas - Law Library	1	1	1	1	3	3	3	2	2	2
Common Pleas - Linkages	1	-	-	-	-	-	-	-	-	-
Common Pleas - Special Projects	-	-	-	-	-	-	-	-	-	6
Community Based Correctional Facility	40	35	37	35	31	36	37	39	35	37
Probate Court	13	14	15	16	15	15	15	14	14	13
Probate Court - Indigent Guardianship	-	-	-	-	-	1	1	1	2	2
Probate Court - computerization	-	-	-	-	-	-	-	-	1	2
Municipal Court	25	24	25	21	23	23	22	22	11	22
Clerk of Courts	35	36	38	39	41	42	38	40	40	35
Clerk of Courts - Certificate of Title	30	29	27	30	31	27	27	27	26	23
Clerk of Courts - Foreclosure Special Projects	-	-	-	-	-	-	-	-	2	3
Domestic Relations	151	162	161	158	156	161	163	154	163	162
Domestic Relations - Violent Offender	1	1	1	1	1	1	1	1	1	1
Domestic Relations - Drug Court	1	2	2	2	2	2	2	2	2	2
Domestic Relations - Adolescent Intervention	1	-	-	-	-	-	-	-	-	-
Domestic Relations - Juvenile School Liason	-	-	-	1	1	1	-	-	-	-
Public Safety										
Sheriff	89	95	93	95	91	89	89	84	87	74
Sheriff - Jail Facility	127	142	145	145	156	158	158	156	162	152
Sheriff - Drug Education	-	-	-	-	-	-	-	-	-	-
Sheriff - C.O.P.S. Ahead	-	-	-	-	-	-	-	-	-	-
Sheriff - More COPS Ahead	-	-	-	-	-	-	-	-	-	-
Sheriff Rotary	2	1	1	3	3	3	3	3	6	3
Sheriff - MEG	9	9	10	9	7	13	10	10	11	14
Sheriff - Crime Lab	-	-	-	1	1	1	3	3	3	5
Commissioner's - Hazardous Materials	3	3	3	3	3	3	3	3	2	3
Commissioner's - Community Disaster Services	4	4	4	4	4	4	4	4	3	4
Commissioner's - 911 Services	18	14	14	13	14	15	15	15	16	16
T- Federal	3	2	2	2	2	1	1	1	1	1

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Coroner	8	8	8	8	8	8	8	7	7	6
Common Pleas - Intensive Supervision	11	11	12	9	8	8	8	10	11	13
Common Pleas - County Probation Services	-	-	-	4	4	4	5	5	5	7
Common Pleas - Court Mediation	2	2	2	2	2	2	2	3	2	2
Common Pleas - Substance Abuse	2	2	2	-	-	-	-	-	-	-
Prosecutor's Victim Witness	4	4	4	5	4	5	4	4	4	5
Public Works										
Engineer Tax Map	7	7	8	7	7	7	6	6	7	6
Engineer - Motor Vehicle Gas Tax	78	73	73	81	84	76	79	75	78	76
Commissioner's - Basculc Bridge	9	9	9	9	9	9	9	9	9	9
Health										
LCBDD	364	361	360	372	401	415	426	417	395	371
LCBDD - Supportive Living	76	73	75	76	77	77	77	78	88	86
Commissioner's - Dog & Kennel	4	5	4	3	4	5	5	5	6	5
Commissioner's - Solid Waste	3	4	4	5	5	7	7	8	8	6
Commissioner's - Golden Acres	44	48	49	45	-	-	-	-	-	-
Commissioner's - Golden Acres - Medicaid	44	47	46	49	88	72	75	125	75	77
Commissioner's - Medicaid Outreach	3	3	3	-	-	-	-	-	-	-
Auditor - Dog & Kennel	2	3	2	2	3	2	-	4	2	2
Alcohol, Drug Abuse and Mental Health	5	6	5	5	5	5	5	5	5	5
TB Clinic	8	8	8	8	8	8	8	8	7	7
Community Mental Health	10	11	12	11	11	12	11	11	12	11
Human Services										
Commissioner's - Workforce Development Agency	-	4	4	5	7	7	6	7	5	114
Commissioner's - Jobs and Family Services	245	225	222	218	226	220	228	234	247	214
Children's Services	129	142	128	133	140	146	158	155	159	157
Child Support Enforcement Agency	72	67	64	67	74	76	81	87	71	60
Domestic Relations - Youth Services	21	18	15	15	10	11	4	4	4	1
Domestic Relations - Reclaim Ohio	32	33	35	32	35	36	40	37	43	36
Domestic Relations - IV E Grant	-	-	-	-	-	-	14	27	7	4
Veteran Services	12	12	11	12	11	11	12	12	7	12
LCBDD - Medicaid	-	-	15	16	28	31	31	33	36	36
Personal Services										
Sanitary Sewer	8	8	8	9	9	9	10	9	9	7
Transit Authority	-	-	-	-	5	5	5	4	5	6
Other/Agency	71	79	82	84	77	78	79	83	81	84
Total	<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>	<u>2,326</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 eight Years

	2002	2003	2004	2005	2006	2007	2008	2009
General Government								
Legislative and Executive								
Commissioners								
Number of meetings	N/A	N/A	N/A	N/A	48	55	53	54
Auditor								
Number of non-exempt conveyances	7,512	8,489	8,991	8,860	8,035	6,845	6,215	5,414
Number of exempt conveyances	5,297	7,245	6,147	5,767	4,934	4,972	4,942	4,635
Number of real estate transfers	18,686	20,092	20,509	21,180	17,965	15,962	15,181	12,811
Number of parcels	149,619	152,935	155,032	158,154	159,979	160,132	162,026	165,454
Number of personal property returns	12,079	12,388	4,823	4,756	4,362	4,466	3,881	346
Number of checks issued	62,912	63,289	64,388	65,465	66,297	69,166	69,921	65,469
Treasurer								
Number of parcels collected	143,503	146,732	148,813	151,468	152,623	154,725	154,224	153,538
Return on portfolio	2.54%	1.71%	1.73%	2.90%	4.59%	5.06%	3.53%	1.33%
Prosecuting Attorney								
Number of cases - criminal	3,579	3,634	3,533	3,941	4,259	4,714	4,080	3,565
Number of cases - active civil lawsuits	26	37	31	37	49	62	56	363
Number of civil and miscellaneous legal opinions	751	802	690	703	808	683	3,000	3,000
Board of Elections								
Number of registered voters	166,092	172,771	196,596	185,550	190,767	186,007	204,400	203,555
Number of voters last general election	81,245	75,255	143,043	84,141	104,008	62,169	148,218	87,169
Percentage of register voters that voted	48.92%	43.56%	72.76%	45.35%	54.52%	33.42%	72.51%	42.82%
Recorder								
Number of deeds recorded	13,612	14,658	14,973	14,942	13,742	12,659	11,584	10,402
Number of mortgages recorded	28,943	34,796	26,102	24,743	21,474	36,637	28,443	28,700
Number of military discharges recorded	77	63	100	55	105	64	55	53
Buildings and Grounds								
Number of buildings	N/A	N/A	N/A	N/A	75	75	75	75
Square footage of buildings	N/A	N/A	N/A	N/A	1,144,617	1,144,617	1,144,617	1,144,617
Central Purchasing								
Number of purchase orders issued	N/A	N/A	N/A	N/A	4,400	4,600	4,900	3,977
Judicial								
Common Pleas Court								
Number of civil, criminal cases filed	6,275	6,193	5,797	6,959	7,562	7,926	8,304	8,109
Probate Court								
Number of civil cases filed	41	56	82	70	60	66	55	35
Juvenile Court								
Number of Juveniles Charged	2,056	2,208	2,029	2,047	2,155	1,893	1,537	1,467
Number of cases reviewed	3,705	3,546	3,499	3,544	3,505	3,107	2,649	2,441
Bindovers	36	31	18	12	45	17	14	11
Number of adjudged delinquent cases filed	N/A	N/A	2,148	1,267	2,099	2,299	1,611	1,980

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

	2002	2003	2004	2005	2006	2007	2008	2009
Clerk of Courts								
Number of civil cases filed	2,489	2,364	2,465	2,779	2,833	2,592	2,357	2,300
Number of criminal cases filed	3,446	3,468	3,443	3,985	4,336	5,334	5,750	5,810
Number of tax cases filed	99	111	140	167	258	171	203	290
Number of appeals cases filed	229	210	230	231	205	233	215	221
Number of criminal domestic filed	1,558	1,411	1,453	1,376	1,394	1,435	1,428	1,451
Number of liens filed	3,379	3,993	3,624	4,049	5,017	5,169	7,252	7,008
Domestic Relations								
Number of cases filed	6,544	6,856	6,864	6,814	6,795	7,183	5,393	4678
Number of disposition of cases	7,644	7,198	7,676	7,075	7,405	7,242	5,441	3933
Number of traffic dispositions	2,261	2,383	2,186	1,961	2,005	2,098	1,476	1352
Law Library								
Number of volumes in collection	21,033	21,075	21,122	21,187	21,273	21,373	21,432	21,488
Public Safety								
Sheriff								
Average daily jail census	392	394	403	448	485	454	445	426
Prisoners booked	7,839	7,885	8,218	8,621	8,374	8,185	8,095	7,879
Prisoners released	7,782	7,918	8,151	8,560	8,303	8,204	8,045	7,758
Cost of Prisoner Meals	\$428,731	\$446,189	\$447,476	\$448,837	\$508,064	\$497,648	\$536,203	\$628,133
Number of traffic citations issued	279	164	213	191	161	180	1,613	510
Number of calls for service	41,669	48,596	52,722	49,520	52,104	50,605	45,297	39,188
Coroner								
Number of cases investigated	204	184	201	212	217	206	203	210
Number of autopsies performed	51	53	52	46	51	50	17	31
Cases relinquished to attending physicians	N/A	N/A	N/A	N/A	N/A	293	289	276
Public Works								
Engineer								
Miles of roads resurfaced	3.41	3.78	20.63	5.43	5.00	3.60	3.68	4.36
Number of bridges replaced/improved	8	5	21	7	14	7	7	10
Number of culverts built/replaced/improved	2	7	9	12	10	34	11	7
Building Department								
Number of permits issued - Additions	N/A	3	19	43	53	36	39	25
Number of permits issued - New Dwelling	N/A	4	66	57	81	58	52	21
Number of inspections performed	N/A	N/A	1,015	2,049	1,404	1,620	1,361	1,788
Contractors Registered	N/A	21	43	98	302	260	242	266
Sewer District								
Average daily sewage treated - gallons	407,583	435,903	427,586	433,183	481,383	482,383	482,383	482,383
Number of tap-ins	41	17	7	8	9	3	5	-
Number of customers	2,602	2,618	2,627	2,635	2,644	2,647	2,652	2,652

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

	2002	2003	2004	2005	2006	2007	2008	2009
Health								
LCBDD								
Number of students enrolled								
Early intervention program	539	557	522	624	632	623	598	638
Preschool	87	82	79	74	81	78	81	52
School age	135	139	122	133	136	155	137	150
Number employed at workshop	494	503	550	567	565	530	519	509
Mental Health								
Total client count - intensive	3,298	3,490	3,726	4,186	4,193	4,597	4,639	5,054
Total client count - non-intensive	3,376	3,729	4,237	4,335	4,435	4,470	4,478	5,425
Total client count - early intervention	N/A	237	897	757	1,425	2,269	2,659	1,991
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	31,135
Total client count - Child Care Children Served	2,216	2,411	1,920	1,836	2,215	2,403	2,501	2,424
Total client count - Ohio Works First Recipients	4,427	4,702	5,038	5,088	5,187	4,445	4,068	4,198
Total client count - Disability Assistance Recipients	271	323	271	303	285	328	394	353
Total client count - Medicaid Eligible Recipients	29,425	33,606	33,321	39,429	39,915	39,672	40,342	42,779
Children's Services								
Intake Workload - Abuse	401	533	580	527	482	622	638	231
Intake Workload - Neglect	403	612	618	614	771	918	836	335
Intake Workload - Sex Abuse	212	226	277	265	308	307	292	159
Intake Workload - PL/Req Agn/OTT/Misc	56	58	23	4	N/A	N/A	N/A	N/A
Intake Workload - Family in Need of Services	N/A	N/A	N/A	N/A	N/A	68	380	72
Intake Workload - Dependency	31	44	19	20	43	34	8	N/A
Intake Workload - Information & Referral	578	149	227	138	131	145	852	1,926
Intake Workload - Screened Out	1,057	2,070	1,263	1,191	1,217	1,338	264	1,110
Veteran Services								
Veterans Requesting Financial Assistance	N/A	N/A	N/A	N/A	1,340	3,025	475	297
Veterans Receiving Financial Assistance	N/A	N/A	N/A	N/A	1,299	2,951	411	242
Total Veteran Service Commission Contacts	N/A	N/A	N/A	N/A	3,412	7,560	6,108	10,248
Total Veteran Service Office Contacts	N/A	N/A	N/A	N/A	4,106	5,868	5,718	4,155
Amount of benefits paid to county residents	N/A	N/A	N/A	N/A	\$309,691	\$481,985	\$485,525	\$412,176

Source: Lorain County Departments
 (1) Estimated

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

	2002	2003	2004	2005	2006	2007	2008	2009
General Government								
Legislative and Executive								
Commissioners	7,918	7,918	8,587	8,587	18,949	18,949	18,949	18,949
Administrative office space (sq. ft.)	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Auditor	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Treasurer	895	895	895	895	895	895	895	895
Administrative office space	10,582	10,582	33,574	33,574	33,574	33,574	33,574	33,574
Board of Elections	7,579	7,579	14,870	14,870	14,870	14,870	14,870	14,870
Recorder	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Buildings and Grounds	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Administrative office space	669	669	1,940	1,940	1,940	1,940	1,940	1,940
Data Processing								
Administrative office space								
Central Purchasing								
Administrative office space								
Judicial								
Common Pleas Court								
Administrative and Courtroom Space	N/A	N/A	62,775	62,775	62,775	62,775	62,775	62,775
Number of court rooms	8	8	10	10	10	10	10	10
Probate Court								
Number of court rooms	1	1	1	1	1	1	1	1
Clerk of Courts								
Administrative office space	N/A	N/A	17,513	17,513	17,513	17,513	17,513	17,513
Certificate of Title	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466
Domestic Relations								
Administrative office space	12,142	12,142	35,035	35,035	35,035	35,035	35,035	35,035
Law Library								
Administrative office space	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Information Technology								
Administrative office space	N/A	2,380	2,380	2,380	2,380	2,380	2,380	2,380
Public Safety								
Sheriff								
Jail capacity	422	422	422	422	422	422	422	422
Number of patrol vehicles	30	30	31	36	41	48	48	48
Probation								
Administrative office space	N/A	N/A	355	355	355	355	355	355

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

	2002	2003	2004	2005	2006	2007	2008	2009
Disaster Services								
Number of emergency response vehicles	4	4	4	4	5	5	5	5
Coroner								
Number of emergency response vehicles	-	-	-	-	-	-	-	-
Public Works								
Engineer								
Centerline miles of roads	263,90	263,90	263,90	263,90	263,90	263,90	263,90	263,90
Number of bridges	22	22	22	22	22	22	22	22
Number of major culverts	43	43	43	43	43	43	43	43
Number of minor culverts	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
Number of vehicles	91	91	91	91	91	95	96	111
Tax Map								
Administrative office space	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026
Sewer District								
Number of treatment facilities	6	6	6	6	6	4	4	4
Number of pumping stations	1	1	1	1	1	4	4	4
Miles of sewer lines	41	41	41	41	41	41	41	41
Miles of water lines	42	42	42	42	42	42	42	42
Health								
LCBDD								
Number and type of facilities	7	7	7	7	7	8	8	8
Number of busses	15	15	15	16	39	39	40	40
Group Home Facilities	6	6	6	6	6	6	6	6
Mental Health								
Number of facilities	1	1	1	1	1	1	1	1
Human Services								
Jobs and Family Services/Child Support								
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235
Children's Services								
Administrative office space	10,387	10,387	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	19	19	19	19	19	19	22	22
Veteran Services								
Administrative office space	850	850	850	850	850	850	850	850
Number of vehicles	1	1	1	1	1	1	1	1

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