

LORAIN COUNTY, OHIO
December 31, 2011

**LORAIN COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2011**

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June 30, 2012

Lorain County Commissioners:

Honorable Lori Kokoski, President
Honorable Ted Kalo
Honorable Thomas Williams

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for the County of Lorain, Ohio, for the year ended December 31, 2011. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to the 2010 census, the County had a population of 301,356, making it the ninth most populous of the 88 counties in the State.

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

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

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

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

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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

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

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

MAJOR INITIATIVES

Despite the continual trimming of department budgets, office holders remain committed to providing quality services. The County moved forward completing a number of projects in 2011, 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 continued to invest in the infrastructure with the repaving of more than sixteen and a half highway miles, commenced work on replacing a bridge along with repairs of numerous culverts in order to maintain the high level of service that the citizenry deserves. The County spent more than \$300,000 towards upgrades to various systems including its 911 system and entered into cooperative agreements with other communities to provide 911 services.

The County completed the restoration of the historic transportation hub that served the County many years ago. Approximately \$1.0 million was spent in 2011 towards the long-term project with an aggregate cost of over \$7 million being capitalized this year. As funds became available, mainly through grants, work was done to renovate the historic structure. The center now plays host to numerous community events throughout the year and houses a couple of County departments.

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. The County commenced another sanitary sewer rehabilitation project in 2010 spending more than \$1.2 million and spent another \$1.1 million in 2011. Federal ARRA monies and loans through the Ohio Water Development Authority have covered the initial costs of the project. The project will be completed in 2013 and provide more efficient operations and comply with mandated environmental protection orders.

County officials are continuously exploring options and potential projects that will better serve and meet the needs of the public. The leadership 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 Licensing Department for the Lorain County Auditor's office, like most departments under the Auditor, handles a multitude of different tasks. In addition to the expected issuance of various licenses under the Auditor's purview, the department also handles estate tax affairs, personal property and public utility accounting, as well as various public relations programs conducted throughout the year.

In a typical year the department will issue almost thirty thousand dog tags. The tags are sold in the office, online and by various vendors located throughout the county. Once the tags are sold, the applicants' information must be entered into a database. The money must also be balanced and entered in the proper funds. The proceeds from sales go almost exclusively to operate the County's Dog Pound.

The department also issues Junkyard, Cigarette and Vendor's Licenses on behalf of the state. Approximately twenty Junkyard Licenses are issued to businesses that pass an inspection performed by the County Sheriff. The inspection and license renewal are performed annually in accordance with Ohio Revised Code. Approximately three hundred Cigarette Licenses are also processed each year. The cost of the license is \$125 with the state getting 60% of the proceeds and the municipality in which the business is located collecting the remainder. Over four hundred Vendor's Licenses are issued for businesses in Lorain County annually. Obtaining a Vendor's License is often the first step in the creation of a new business and enables the business to report sales tax collections to the state.

The Licensing Department also handles matters dealing with Ohio's Estate Tax. Each year well over one thousand tax releases are processed for beneficiaries seeking the release of funds held in certain accounts by deceased friends or relatives. The department is also responsible for creating bills for taxable estates with a net worth greater than \$338,333. Much like the proceeds for Cigarette Licenses, the revenue is split between the state and the municipalities in which the taxable assets were held. Over five million dollars were collected during the previous year for these taxable estates and distributed to the various municipalities in Lorain County. The Ohio Legislature repealed this tax as part of the 2012 Budget Bill and it will no longer be collected after January 1, 2013. The legislature also repealed Personal Property taxes on business' physical property though several businesses still owe delinquent amounts for which this department is responsible for tracking and balancing.

As you can see, the Licensing Department handles many different tasks. In addition to the various licenses and tax collecting duties, the department is also "the face of the organization" and assists the public as they enter the Auditor's Office directing them to the proper department to conduct their business. Customer service and public relations are paramount as most of the office's outreach programs are coordinated by this department. In today's difficult budgetary environment, the need for a diversified skill set and efficient public relations has never been more important.

FINANCIAL INFORMATION

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

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

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

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

Budgetary Control The Board of County Commissioners adopts a permanent appropriation measure in December of the previous year for all funds except the general fund. A temporary general fund budget is adopted in December and a permanent budget is finalized by March 31st. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the departmental, personal services level within the general fund and at the fund personal services level for all other funds. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account.

INDEPENDENT AUDIT

The office of Dave Yost, Auditor of State conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2011. 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, 2010. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

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

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

Acknowledgments

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

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

Respectfully yours,

Mark R. Stewart
Lorain County Auditor

Lorain County, Ohio
Elected Officials
As of December 31, 2011

Board of Commissioners

Ted Kalo

Lori Kokoski

Tom Williams

County Auditor

Mark R. Stewart

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

Dennis Will

Clerk of Courts

Ron Nabakowski

Coroner

Dr. Stephen Evans

Sheriff

Phil R. Stammitti

Common Pleas Court Judges

Edward M. Zaleski

James Burge

Raymond Ewers

Mark Betleski

Christopher Rothgery

James Miraldi

Probate Court Judge

James T. Walther

Domestic Relations Judges

David A. Basinski

David J. Berta

Debra Boros

Engineer

Kenneth P. Carney

Recorder

Judy Nedwick

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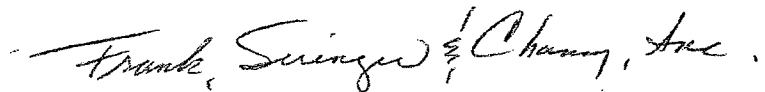
ACCOUNTANT'S COMPILATION REPORT

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, 2011 which collectively comprise the County's basic financial statements, as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.



Amherst, Ohio
May 31, 2012

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2011
Unaudited

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, 2011. It is the intent of this discussion and analysis to look at the County's performance as a whole. Note that readers should also review the transmittal letter and the financial statements to further understand the County's financial performance.

Financial Highlight

Key financial highlights for 2011 are:

- The General Fund balance increased \$2,013,069 or 8.6%.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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

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

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

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

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

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

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2011
Unaudited

Fund Financial Statements

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

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

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

The County maintains several individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 16-22 of this report.

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

Proprietary Funds – The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an Enterprise Fund to account for the Lorain County Regional Airport, Sewer System and the Lorain County Transit System. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County used an Internal Service Fund to account for the medical self-insurance and a Workers' Compensation Reserve Fund to account for the cost of self-insurance for workers' compensation. The proprietary fund financial statements can be found on pages 28-35 of this statement.

Fiduciary Funds – Are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The Fiduciary Fund financial statements can be found on page 36 of this statement.

Notes to the Basic Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 41-75 of this report.

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

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2011
Unaudited

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of Lorain County, assets exceeded liabilities by \$261.6 million (\$235.5 million in governmental activities and \$26.1 million in business-type activities) as of December 31, 2011. The largest portion of the County's net assets (50.5%) is in unrestricted net assets and (49.5%) is in investment in capital assets (i.e.; buildings, land, equipment and machinery, intangibles, infrastructure), less any related debt used to acquire those assets that are still outstanding. Lorain County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Net assets are included in the following Table 1.

TABLE 1
NET ASSETS
(In Millions)

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2011</u>	<u>2010</u> (restated)	<u>2011</u>	<u>2010</u> (restated)	<u>2011</u>	<u>2010</u>
Assets						
Current and Other Assets	\$212.8	\$209.4	\$ 4.7	\$ 2.9	\$217.5	\$212.3
Capital Assets, net	<u>134.4</u>	<u>138.3</u>	<u>30.4</u>	<u>30.2</u>	<u>164.8</u>	<u>168.5</u>
Total Assets	<u>\$347.2</u>	<u>\$347.7</u>	<u>\$35.1</u>	<u>\$33.1</u>	<u>\$382.3</u>	<u>\$380.8</u>
Liabilities						
Current and Other Liabilities	\$ 16.9	\$ 16.1	\$ 1.2	\$.8	\$ 18.1	\$ 16.9
Deferred Revenue	46.3	46.3	-	-	46.3	46.3
Note Payable	5.4	5.1	-	1.5	5.4	6.6
Long-Term Liabilities due within one year	7.5	7.4	.3	.3	7.8	7.7
Long-Term Liabilities due in more than one year	<u>35.6</u>	<u>38.6</u>	<u>7.5</u>	<u>7.6</u>	<u>43.1</u>	<u>46.2</u>
Total Liabilities	<u>\$111.7</u>	<u>\$113.5</u>	<u>\$ 9.0</u>	<u>\$10.2</u>	<u>\$120.7</u>	<u>\$123.7</u>
Net Assets						
Invested in Capital Assets Net of Debt	\$108.1	\$109.7	\$21.4	\$21.0	\$129.5	\$130.7
Restricted:						
Highways and Streets	2.2	2.7	-	-	2.2	2.7
Justice Center	.3	.3	-	-	.3	.3
Sewer Projects	-	-	-	-	-	-
Capital Improvements	.5	1.1	-	-	.5	1.1
Unrestricted	<u>124.4</u>	<u>120.4</u>	<u>4.7</u>	<u>1.9</u>	<u>129.1</u>	<u>122.3</u>
Total Net Assets	<u>\$235.5</u>	<u>\$234.2</u>	<u>\$26.1</u>	<u>\$22.9</u>	<u>\$261.6</u>	<u>\$257.1</u>

At December 31, 2011, Unrestricted assets (\$124.4 million) may be used to meet the County's ongoing obligations to citizens and creditors.

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Table 2 below, indicates the changes in net assets for the year ended December 31, 2011 and 2010.

TABLE 2
CHANGES IN NET ASSETS
(In Millions)

	Governmental Activities		Business Type Activities		Total	
	2011	2010 (Restated)	2011	2010 (Restated)	2011	2010
Revenues						
Program Revenues:						
Charge for Services	\$42.0	\$ 41.4	\$5.3	\$2.7	\$ 47.3	\$ 44.1
Operating Grants and Contributions	72.3	83.0	-	-	72.3	83.0
Capital Grants and Contributions	7.2	11.3	1.1	1.0	8.3	12.3
General Revenues:						
Taxes	69.6	71.9	-	-	69.6	71.9
Investment Income	1.7	2.1	-	-	1.7	2.1
Intergovernmental Revenue not Restricted to Specific Programs	15.2	16.2	-	-	15.2	16.2
Other	2.0	3.0	-	.9	2.0	3.9
Total Revenues	<u>\$210.0</u>	<u>\$228.9</u>	<u>\$6.4</u>	<u>\$4.6</u>	<u>\$216.4</u>	<u>\$233.5</u>
Program Expenses						
General Government:						
Legislative and Executive	\$ 31.0	\$ 35.5	\$ -	\$ -	\$ 31.0	\$ 35.5
Judicial System	19.8	18.9	-	-	19.8	18.9
Public Safety	28.7	28.1	-	-	28.7	28.1
Public Works	14.7	18.3	-	-	14.7	18.3
Health	48.0	44.9	-	-	48.0	44.9
Human Services	64.5	75.2	-	-	64.5	75.2
Economic Development and Assist.	.4	1.3	-	-	.4	1.3
Interest and Fiscal Charges	1.4	1.8	-	-	1.4	1.8
Regional Airport	-	-	.7	.6	.7	.6
Sewer System	-	-	1.3	.8	1.3	.8
County Transit	-	-	1.4	1.7	1.4	1.7
Total Program Expenses	<u>\$208.5</u>	<u>\$224.0</u>	<u>\$3.4</u>	<u>\$3.1</u>	<u>\$211.9</u>	<u>\$227.1</u>
Increase(Decrease) in Net Assets						
Before Transfers and Contributions	1.5	4.9	3.0	1.5	4.5	6.4
Transfers and Contributions	<u>(.2)</u>	<u>.9</u>	<u>.2</u>	<u>(.9)</u>	<u>-</u>	<u>-</u>
Change in Net Assets	1.3	5.8	3.2	.6	4.5	6.4
Net Assets – Beginning	<u>234.2</u>	<u>228.4</u>	<u>22.9</u>	<u>22.3</u>	<u>257.1</u>	<u>250.7</u>
Net Assets – Ending	<u>\$235.5</u>	<u>\$234.2</u>	<u>\$26.1</u>	<u>\$22.9</u>	<u>\$261.6</u>	<u>\$257.1</u>

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

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Governmental Activities

Tax revenue accounts for \$69,581,155 of the \$209,926,847 total revenue for governmental activity, or 33.1% of total revenue. The major recipients of intergovernmental revenue were the General Fund receiving \$5,950,613 and the Lorain County Board of Developmental Disabilities receiving \$3,436,455.

The County's direct charges to users of governmental services made up \$41,991,533 or 20.0% 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 \$64,476,511 of the \$208,465,929 total expenses for governmental activities, or 30.9% of total expenditures. The next largest program is Health, which equals \$47,985,113 or 23.0% of total governmental expenses.

Business-Type Activities

The net assets for the business-type activities for the County increased by \$3,246,794 during the year 2011. Major revenue sources were Charges for Services of \$5,250,069 and Capital Grants of \$1,100,128.

Financial Analysis of the County's Funds

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

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

Overall program revenue decreased from the prior year. One of the largest changes was a decrease in capital grants and contributions of \$4.1 million which was made up of mainly Ohio Department of Transportation (ODOT) Federal awards and State Highway grants. These decreases were compounded by a decrease in operating grants and contributions of \$10.7 million made up a decrease of \$3.4 million in Child Support Enforcement Agency (CSEA) State Funds and \$7.5 million in Job & Family Services Program cuts.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$106,512,927, a decrease of \$4,419,106 in comparison with the prior year.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the General Funds unassigned balance was \$15,355,966, while the total fund balance increased to \$25,289,020. As a measure of the General Funds liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 7.9% of total General Fund expenditures, while total fund balance represents 58.3% of that same amount.

The fund balance of the County's General Fund increased by approximately \$2,013,069 or 8.6%. Fund balance increased as investment income dropped due to a decline in interest rates and sales tax, government subsidies and other fees were increased and expenditures decreased.

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 \$399,846. The decrease is due to a decrease in revenues.

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The fund balance for Children Services Board decreased by \$479,729. The decrease is due to a reduction in governmental subsidies.

The fund balance for the Community Mental Health Board decreased approximately \$514,582. The decrease is due to increases in contractual services and offsetting decreases in intergovernmental revenue support.

The fund balance for the Lorain County Board of Developmental Disabilities experienced a net increase of \$3,963,894 due primarily to an increase in subsidies to related programs and decrease in payroll.

The Q Construction fund balance decreased by \$5,015,174 due to transfers from other funds.

Enterprise Funds - The County's Enterprise Funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the Sewer fund totaled \$5,423,746 and the increase in net assets of the Sewer Fund was \$3,713,579 for the year. The County Transit Fund unrestricted net assets totaled \$(733,485) at year end and net assets decreased \$132,385 during the year. The County Regional Airport unrestricted net assets totaled \$73,447 at year end and net assets decreased \$334,400 during the year. The largest change in revenue of the Sewer System was an increase in Charges for Services of \$2.6 million.

General Fund Budgetary Highlights

The Board of County Commissioners adopts an annual appropriation (budget) resolution in December of the previous year for all county funds except the General Fund. A temporary General Fund budget is adopted in December and a permanent budget is finalized by March 31. In addition to the County General Fund, one hundred-eight (108) 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 2010 and 2011:

	2010	2011	Increase/(Decrease)
Fund Balance at Beginning of Year	\$4,907,013	\$9,785,683	\$4,878,670
Revenues	46,425,677	45,463,153	(962,524)
Expenditures	42,443,043	43,334,268	891,225
Advances/Transfers In/(Out)	896,036	1,131,646	235,610
Fund Balance at End Of Year	\$9,785,683	\$ 13,046,214	\$3,260,531

The ending year County General Fund balance increased \$3,260,531 or 33.3% as compared to Year 2010. This increase is a reflection of the total Fund activity, in terms of revenues, expenditures and transfers/advances. Revenues decreased by \$962,524 (2.1%) represented by decreases in charge for services, interest and intergovernmental collections. Expenditures increased by \$891,225 (2.1%) represented by primarily an increase in Legislative & Executive area.

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:

- \$4,045,034 in the Legislative/Executive and Judicial areas which include approximately \$587,000 saved in personnel costs by staff reductions, approximately \$290,000 saved by controlling purchases of supplies and materials and approximately \$655,000 contract services and utility costs being lower than expected. Operating departments also were very frugal with their expenditures and returned more monies at the end of the year.

The County General Fund is organized and structured on the basis of forty-five (45) 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 2011 General Fund Budget:

- 1) Department Salaries and Wages and their associated line item accounts were kept at the same level as 2010 reduced allocation for the majority of the General Fund departments.
- 2) Mandated line item accounts were reviewed and increased, decreased or maintained at the 2010 level as required by the Ohio Revised Code.
- 3) Funding allocations to outside agencies remained the same as 2010 levels.
- 4) Supplies and Equipment line item accounts were maintained at the 2010 level.
- 5) Travel and Staff Training line item accounts remained frozen at the 2010 level.
- 6) Discretionary departmental line item accounts were maintained at the 2010 level.

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

	Service Component	2010 Actual Expenditures	% Of Total 2010 Expenses	2011 Actual Expenditures	% Of Total 2011 Expenses	\$ Increase/ (Decrease)	% Increase/ (Decrease)
1.	Legislative/Executive	\$20,137,206	47.4%	\$21,284,962	49.1%	\$1,147,756	5.7%
2.	Judicial	13,859,498	32.6%	13,445,122	31.0%	(414,376)	(3.0%)
3.	Public Safety	6,185,132	14.6%	6,265,400	14.5%	80,268	1.3%
4.	Capital Outlay	92,993	0.2%	95,370	0.2%	2,377	2.6%
5.	Human Services	1,932,714	4.6%	2,023,687	4.7%	90,973	4.7%
6.	Inter-Governmental	162,826	0.4%	161,400	0.4%	(1,426)	(0.8%)
7.	Public Works	69,720	0.2%	55,388	0.1%	(14,332)	(20.6%)
8.	Health	2,954	0.0%	2,939	0.0%	(15)	(0.5%)
	Total Expenditures	\$42,443,043	100.0%	\$43,334,268	100.0%	\$891,225	2.1%

Legislative/Executive and Judicial components are responsible for approximately four-fifths (80.1%) of all General Fund Expenditures in 2011, a \$733,380 (2.2%) increase as compared to Year 2010. 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 increase 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 2011, compared to 2010.

Table 3
Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$ 5,342,942	\$ 5,346,617	\$ 4,531,484	\$ 4,531,484	\$ 9,874,426	\$ 9,878,101
Construction in Progress	469,236	6,438,537	2,377,666	1,205,283	2,846,902	7,643,820
Buildings, Structures and Improvements	86,675,793	82,097,939	7,965,116	8,338,789	94,640,909	90,436,728
Vehicles	2,475,610	2,723,935	1,317,714	1,479,210	3,793,324	4,203,145
Machinery and Equipment	2,792,358	2,736,299	20,223	26,421	2,812,581	2,762,720
Furniture and Fixtures	11,919	12,913	-	-	11,919	12,913
Intangible Assets	1,599,181	1,711,134	-	-	1,599,181	1,711,134
Infrastructure	35,034,064	37,221,539	-	-	35,034,064	37,221,539
Sewer Plants	-	-	3,772,378	3,855,835	3,772,378	3,855,835
Sewer Lines	-	-	9,987,132	10,280,824	9,987,132	10,280,824
Water Lines	-	-	434,095	453,575	434,095	453,575
Totals	\$134,401,103	\$138,288,913	\$30,405,808	\$30,171,421	\$164,806,911	\$168,460,334

An ongoing project is the restoration of the historic transportation hub that served the county many years ago with over \$.8 million spent in 2011 towards the long term project and an aggregate cost to date of \$7.0 million

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 2011 for the County and Fitch's had assigned an "AA" rating to the County for Year 2011 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 2011 ended with Lorain County General Obligation (G.O.) Bond Indebtedness being \$29,420,000. Excluding the County's April 2002 20-year G.O. Bond current \$925,000 debt balance and the 2010 Refunding Bond of \$13,730,000 for a new \$45,000,000 Justice Center, total G.O. Bond Indebtedness was \$14,765,000 at year-end 2011 as compared with year-end 2010 of \$14,465,000 an increase of \$300,000. Lorain County's outstanding short-term G.O. Notes obligation currently is \$5,365,000 all of which will become due in March 2012.

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General Obligation Bonds	
Human Service Building & Juvenile Facilities	\$ 2,645,000
Engineer's Office	1,520,000
Board of Elections	1,265,000
Energy Conservation	2,110,000
Sewer System	<u>7,225,000</u>
	14,765,000
Justice Center	<u>14,655,000</u>
Total	<u>\$29,420,000</u>

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

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

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County is currently 8.0%, which is a decrease from the rate of 9.7% a year ago. The state average unemployment rate was 8.6% and the national average was 8.9%.
- Inflationary trends in the region compare favorably; unfavorably to national indices.

During the current fiscal year, unassigned fund balances in the general fund increased from \$11,920,289 to \$15,355,966. The County has prepared a budget for 2012 without appropriating any of the unreserved balance. The County prepared a revenue-balanced budget for the General Fund without an increase in taxes or increase in fees or charges for services.

Request for Information

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

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

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Lorain County, Ohio
Statement of Net Assets
December 31, 2011

	<u>Primary Government</u>		<u>Total</u>	<u>Component Units</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>		
Assets:				
Cash and Cash Equivalents	\$ 111,684,304	\$ 2,791,833	\$ 114,476,137	\$ 619,181
Cash with Fiscal and Escrow	325,498	-	325,498	-
Cash in Segregated Accounts	1,183,673	-	1,183,673	-
Investments	-	-	-	1,053,641
Receivables, Net of Allowances	95,607,605	4,405,157	100,012,762	354,259
Internal Balances	2,609,796	(2,609,796)	-	-
Due from Component Units	382,116	-	382,116	-
Inventory	966,308	4,065	970,373	-
Deposits	-	-	-	1,000
Non-Current Assets:				
Bond Financing Fees	-	152,879	152,879	-
Bond Fund Program Reserves	-	-	-	2,510,612
Capital Assets not being Depreciated	5,812,177	6,909,147	12,721,324	-
Capital Assets, net of Depreciation	128,588,926	23,496,661	152,085,587	1,789,303
Total Assets	<u>347,160,403</u>	<u>35,149,946</u>	<u>382,310,349</u>	<u>6,327,996</u>
Liabilities:				
Accounts Payable	10,220,583	283,002	10,503,585	223,273
Claims Payable	2,249,146	-	2,249,146	-
Intergovernmental Payable	4,307,265	903,909	5,211,174	417,623
Accrued Interest	101,972	14,195	116,167	-
Deferred Revenue	46,350,117	5,499	46,355,616	-
Note Payable	5,365,000	-	5,365,000	-
Noncurrent Liabilities:				
Due within One Year	7,461,167	342,610	7,803,777	-
Due in more than One Year	35,625,800	7,461,985	43,087,785	-
Total Liabilities	<u>111,681,050</u>	<u>9,011,200</u>	<u>120,692,250</u>	<u>640,896</u>
Net Assets:				
Invested in Capital Assets, Net of Related Debt	108,122,863	21,375,038	129,497,901	1,789,303
Restricted:				
Highways & Streets	2,174,143	-	2,174,143	-
Justice Center	277,762	-	277,762	-
Sewer Projects	12,075	-	12,075	-
Bond Fund Program Reserves	-	-	-	3,067,463
Capital Improvements	500,448	-	500,448	-
Unrestricted	<u>124,392,062</u>	<u>4,763,708</u>	<u>129,155,770</u>	<u>830,334</u>
Total Net Assets	<u>\$ 235,479,353</u>	<u>\$ 26,138,746</u>	<u>\$ 261,618,099</u>	<u>\$ 5,687,100</u>

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

Lorain County, Ohio
Statement of Activities
For the Year Ended December 31, 2011

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</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	\$ 31,020,810	\$ 23,140,990	\$ 542,344	\$ 6,083,767
Judicial	19,784,105	5,028,033	803,831	-
Public Safety	28,659,625	2,524,356	2,849,409	-
Public Works	14,726,041	385,515	7,002,287	1,088,065
Health	47,985,113	8,779,412	23,742,462	-
Human Services	64,476,511	2,066,439	34,729,898	-
Economic Development and Assistance	446,951	66,788	2,641,781	-
Interest on Long-Term Debt	1,366,773	-	-	-
Total Government Activities	<u>208,465,929</u>	<u>41,991,533</u>	<u>72,312,012</u>	<u>7,171,832</u>
Business-Type Activities:				
Lorain County Regional Airport	708,591	180,564	-	109,464
Sewer	1,273,644	4,922,570	-	-
County Transit	1,369,986	146,935	-	990,664
Total Business-Type Activities	<u>3,352,221</u>	<u>5,250,069</u>	<u>-</u>	<u>1,100,128</u>
Total Primary Government	<u>211,818,150</u>	<u>47,241,602</u>	<u>72,312,012</u>	<u>8,271,960</u>
Component Units:				
Lorain County Port Authority	319,096	313,924	25,000	-
Murray Ridge Production Center, Inc.	1,667,901	1,687,477	-	-
Total Component Units	<u>\$ 1,986,997</u>	<u>\$ 2,001,401</u>	<u>\$ 25,000</u>	<u>\$ -</u>

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

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

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

<u>Governmental Activities</u>	<u>Primary Government Business-type Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (1,253,709)	\$ -	\$ (1,253,709)	\$ -
(13,952,241)	-	(13,952,241)	-
(23,285,860)	-	(23,285,860)	-
(6,250,174)	-	(6,250,174)	-
(15,463,239)	-	(15,463,239)	-
(27,680,174)	-	(27,680,174)	-
2,261,618	-	2,261,618	-
(1,366,773)	-	(1,366,773)	-
<u>(86,990,552)</u>	<u>-</u>	<u>(86,990,552)</u>	<u>-</u>
-	(418,563)	(418,563)	-
-	3,648,926	3,648,926	-
-	(232,387)	(232,387)	-
-	2,997,976	2,997,976	-
<u>(86,990,552)</u>	<u>2,997,976</u>	<u>(83,992,576)</u>	<u>-</u>
-	-	-	19,828
-	-	-	19,576
-	-	-	<u>39,404</u>
45,976,340	-	45,976,340	-
23,604,815	-	23,604,815	-
15,217,298	-	15,217,298	-
1,665,961	-	1,665,961	111,652
1,987,056	98,818	2,085,874	67,000
(150,000)	150,000	-	-
<u>88,301,470</u>	<u>248,818</u>	<u>88,550,288</u>	<u>178,652</u>
1,310,918	3,246,794	4,557,712	218,056
234,168,435	22,891,952	257,060,387	5,469,044
<u>\$ 235,479,353</u>	<u>\$ 26,138,746</u>	<u>\$ 261,618,099</u>	<u>\$ 5,687,100</u>

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2011

	General	Job & Family Services	Children Services	Community Mental Health
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 13,196,102	\$ 1,983,342	\$ 5,750,160	\$ 12,978,614
Cash with Fiscal Agent	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Receivables, Net of Allowances	13,898,915	5,204,008	15,617,042	11,468,695
Notes Receivable	-	-	-	-
Due from Other Funds	318,653	310,352	3,000	-
Due from Component Units	382,116	-	-	-
Advances to Other Funds	9,085,571	-	-	-
Materials and Supplies Inventory	213,042	12,508	8,085	3,098
Total Assets	<u>\$ 37,094,399</u>	<u>\$ 7,510,210</u>	<u>\$ 21,378,287</u>	<u>\$ 24,450,407</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 1,681,354	\$ 285,580	\$ 429,193	\$ 2,580,494
Contracts Payable	68,757	234,628	-	-
Intergovernmental Payable	1,052,495	312,792	346,197	32,996
Deferred Revenue	8,952,921	3,314,911	12,816,296	9,685,988
Due to Other Funds	49,852	-	31,530	3,000
Advances from Other Funds	-	-	-	-
Notes Payable	-	-	-	-
Total Liabilities	<u>11,805,379</u>	<u>4,147,911</u>	<u>13,623,216</u>	<u>12,302,478</u>
Fund Balances:				
Nonspendable	213,042	12,508	8,085	3,098
Restricted	-	3,349,791	-	12,144,831
Committed	9,085,571	-	7,746,986	-
Assigned	634,441	-	-	-
Unassigned	15,355,966	-	-	-
Total Fund Balances	<u>25,289,020</u>	<u>3,362,299</u>	<u>7,755,071</u>	<u>12,147,929</u>
Total Liabilities and Fund Balances	<u>\$ 37,094,399</u>	<u>\$ 7,510,210</u>	<u>\$ 21,378,287</u>	<u>\$ 24,450,407</u>

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

<u>LCBDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 16,176,865	\$ 460,416	\$ 48,589,723	\$ 99,135,222
-	-	325,498	325,498
-	-	1,183,673	1,183,673
21,612,357	2,046,526	23,091,224	92,938,767
-	-	864,263	864,263
-	-	95,134	727,139
-	-	-	382,116
-	-	-	9,085,571
198,874	-	530,701	966,308
<u>\$ 37,988,096</u>	<u>\$ 2,506,942</u>	<u>\$ 74,680,216</u>	<u>\$ 205,608,557</u>
\$ 650,121	\$ 15,634	\$ 2,648,590	\$ 8,290,966
20,982	88,389	531,719	944,475
1,017,061	-	1,545,724	4,307,265
18,360,261	1,972,429	16,265,272	71,368,078
5,293	-	630,908	720,583
-	6,585,157	1,190,399	7,775,556
-	5,099,215	589,492	5,688,707
<u>20,053,718</u>	<u>13,760,824</u>	<u>23,402,104</u>	<u>99,095,630</u>
198,874	-	1,390,368	1,825,975
-	-	51,067,231	66,561,853
17,735,504	-	2,689,115	37,257,176
-	-	-	634,441
-	(11,253,882)	(3,868,602)	233,482
<u>17,934,378</u>	<u>(11,253,882)</u>	<u>51,278,112</u>	<u>106,512,927</u>
<u>\$ 37,988,096</u>	<u>\$ 2,506,942</u>	<u>\$ 74,680,216</u>	<u>\$ 205,608,557</u>

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Lorain County, Ohio
 Reconciliation of Total Governmental Funds Balances
 to Net Assets of Governmental Activities
 December 31, 2011

Total governmental funds balances	\$	106,512,927
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.		134,301,658
Accrued interest is not due in current period and therefore is not reported in the funds.		(101,972)
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.		(16,808,727)
Deferrals from prior period already recorded in the net assets are now due and recorded in the fund balances		25,017,961
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(25,954,533)
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.		<u>12,512,039</u>
Net assets of governmental activities	\$	<u><u>235,479,353</u></u>

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

Lorain County, Ohio
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General	Job & Family Services	Children Services	Community Mental Health
REVENUES				
Property Taxes	\$ 7,244,534	\$ -	\$ 7,962,846	\$ 9,387,774
Sales Tax	15,748,496	-	-	-
Charges for Services	3,490,829	-	-	-
Licenses, Permits and Fees	7,582,103	-	-	-
Fines and Forfeitures	951,341	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	6,987,518	14,074,263	8,702,651	16,509,184
Interest Income	1,640,306	-	-	-
Miscellaneous Revenue	1,974,950	166,950	10,063	65,472
Total Revenues	<u>45,620,077</u>	<u>14,241,213</u>	<u>16,675,560</u>	<u>25,962,430</u>
EXPENDITURES				
Current:				
General Government				
Legislative and Executive	21,447,990	-	-	-
Judicial	13,362,590	-	-	-
Public Safety	6,258,428	-	-	-
Public Works	55,116	-	-	-
Health	2,939	-	-	26,477,009
Human Services	1,986,207	14,640,548	17,155,050	-
Economic Development and Assistance	-	-	-	-
Intergovernmental	199,430	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	95,370	-	-	-
Total Expenditures	<u>43,408,070</u>	<u>14,640,548</u>	<u>17,155,050</u>	<u>26,477,009</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,212,007</u>	<u>(399,335)</u>	<u>(479,490)</u>	<u>(514,579)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	69,256	-	-	-
Transfers Out	(253,088)	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Proceeds of Refunding	-	-	-	-
Discount on Refunding Bonds	-	-	-	-
Total Other Financing Sources (Uses)	<u>(183,832)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,028,175	(399,335)	(479,490)	(514,579)
Fund Balances at Beginning of Year	23,275,951	3,762,145	8,234,800	12,662,511
Increase (Decrease) in Reserve for Inventory	<u>(15,106)</u>	<u>(511)</u>	<u>(239)</u>	<u>(3)</u>
Fund Balances at End of Year	<u>\$ 25,289,020</u>	<u>\$ 3,362,299</u>	<u>\$ 7,755,071</u>	<u>\$ 12,147,929</u>

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

LCBDD	Q Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ 15,889,944	\$ -	\$ 5,491,242	\$ 45,976,340
-	-	7,856,319	23,604,815
866,165	-	13,264,688	17,621,682
-	-	5,753,464	13,335,567
-	-	919,501	1,870,842
-	-	519,326	519,326
13,182,614	4,322,802	29,983,592	93,762,624
-	-	25,655	1,665,961
329,536	10,367	830,715	3,388,053
<u>30,268,259</u>	<u>4,333,169</u>	<u>64,644,502</u>	<u>201,745,210</u>
-	-	6,439,845	27,887,835
-	-	3,392,005	16,754,595
-	-	21,677,777	27,936,205
-	-	8,045,706	8,100,822
127,327	-	20,860,392	47,467,667
22,655,622	-	10,375,958	66,813,385
-	-	472,661	472,661
-	-	-	199,430
-	-	2,317,088	2,317,088
-	-	1,362,276	1,362,276
-	6,433,343	68,570	6,597,283
<u>22,782,949</u>	<u>6,433,343</u>	<u>75,012,278</u>	<u>205,909,247</u>
<u>7,485,310</u>	<u>(2,100,174)</u>	<u>(10,367,776)</u>	<u>(4,164,037)</u>
-	-	6,518,088	6,587,344
(3,500,000)	(2,915,000)	(69,256)	(6,737,344)
-	-	-	-
-	-	-	-
<u>(3,500,000)</u>	<u>(2,915,000)</u>	<u>6,448,832</u>	<u>(150,000)</u>
3,985,310	(5,015,174)	(3,918,944)	(4,314,037)
13,970,484	(6,238,708)	55,264,850	110,932,033
<u>(21,416)</u>	<u>-</u>	<u>(67,794)</u>	<u>(105,069)</u>
<u>\$ 17,934,378</u>	<u>\$ (11,253,882)</u>	<u>\$ 51,278,112</u>	<u>\$ 106,512,927</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, 2011

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

Net change in fund balance - total government funds	\$ (4,314,037)
Deferrals from prior period already recorded in the net assets are now due and recorded in revenue.	25,017,961
Deferrals recorded in the governmental funds for the year have previously been reported in net assets and must be removed.	(21,050,540)
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)	(3,446,488)
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.	(16,910,699)
Expenses for prior period items, including sick leave, vacation, personal time, and compensated absences are now due in the current period and therefore are recorded in the fund balances and not in the Statement of Activities.	17,419,922
Expenses incurred as a result of asset disposition in the current period	(540,767)
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.	2,317,088
Expenses related to changes in inventory not included with governmental activities	(105,069)
Net revenue of certain activities of internal service and Workers' Compensation Reserve funds is reported with governmental activities	<u>2,923,547</u>
Change in net assets of governmental activities	<u>\$ 1,310,918</u>

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 7,979,081	\$ 7,244,534	\$ 7,244,534	\$ -	\$ 7,244,534	\$ -
Sales Tax	14,400,000	15,592,268	15,592,268	-	15,592,268	-
Charges for Services	3,787,238	3,521,103	3,521,103	-	3,521,103	-
Licenses, Permits and Fees	7,174,452	7,458,514	7,534,824	-	7,534,824	76,310
Fines and Forfeitures	1,000,000	949,033	959,030	-	959,030	9,997
Intergovernmental	5,097,128	7,011,889	7,022,931	-	7,022,931	11,042
Interest	1,522,090	1,560,811	1,596,210	-	1,596,210	35,399
Other	1,171,690	1,992,253	1,992,253	-	1,992,253	-
Total Revenues	42,131,679	45,330,405	45,463,153	-	45,463,153	132,748
Expenditures						
Current:						
General Government:						
Legislative and Executive	21,635,476	24,648,949	21,284,962	796,630	22,081,592	2,567,357
Judicial	9,032,944	14,126,169	13,445,122	131,655	13,576,777	549,392
Public Safety	3,585,902	6,570,381	6,265,400	128,395	6,393,795	176,586
Public Works	26,945	55,747	55,388	-	55,388	359
Health	4,971	4,971	2,939	-	2,939	2,032
Human Services	2,380,398	2,422,849	2,023,687	7,204	2,030,891	391,958
Capital Outlay	278,348	245,771	95,370	33,150	128,520	117,251
Intergovernmental	165,118	165,118	161,400	-	161,400	3,718
Total Expenditures	37,110,102	48,239,955	43,334,268	1,097,034	44,431,302	3,808,653
Excess(Deficiency) of Revenues Over(Under) Expenditures	5,021,577	(2,909,550)	2,128,885	(1,097,034)	1,031,851	3,941,401
Other Financing Sources (Uses)						
Advances - In	25,478	1,660,478	1,660,478	-	1,660,478	-
Advances - Out	(20,000)	(345,000)	(345,000)	-	(345,000)	-
Operating Transfers - In	-	69,256	69,256	-	69,256	-
Operating Transfers - Out	(14,514,122)	(3,002,204)	(253,088)	-	(253,088)	2,749,116
Total Other Financing Sources (Uses)	(14,508,644)	(1,617,470)	1,131,646	-	1,131,646	2,749,116
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,487,067)	(4,527,020)	3,260,531	\$ (1,097,034)	\$ 2,163,497	\$ 6,690,517
Fund Balance at Beginning of Year	9,785,683	9,785,683	9,785,683			
Fund Balance at End of Year	\$ 298,616	\$ 5,258,663	\$ 13,046,214			

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Job & Family Services
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 19,022,272	\$ 14,438,835	\$ 14,439,182	\$ -	\$ 14,439,182	\$ 347
Other	453,360	152,088	152,195	-	152,195	107
Total Revenues	19,475,632	14,590,923	14,591,377	-	14,591,377	454
Expenditures						
Current:						
Human Services:						
Salaries and Wages	8,403,108	7,565,258	7,357,124	-	7,357,124	208,134
Fringe Benefits	3,945,948	4,063,798	3,745,603	-	3,745,603	318,195
Supplies and Materials	315,648	248,983	232,739	-	232,739	16,244
Equipment	204,753	128,313	111,253	13,218	124,471	3,842
Contractual Services	4,410,562	3,632,878	2,959,350	395,605	3,354,955	277,923
Fees	487,047	250,498	250,498	-	250,498	-
Other	118,125	101,125	92,028	-	92,028	9,097
Total Expenditures	17,885,191	15,990,853	14,748,595	408,823	15,157,418	833,435
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,590,441	(1,399,930)	(157,218)	<u>\$ (408,823)</u>	<u>\$ (566,041)</u>	<u>\$ 833,889</u>
Fund Balance at Beginning of Year	2,140,560	2,140,560	2,140,560			
Fund Balance at End of Year	<u>\$ 3,731,001</u>	<u>\$ 740,630</u>	<u>\$ 1,983,342</u>			

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Children Services
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,931,236	\$ 7,962,846	\$ 7,962,846	\$ -	\$ 7,962,846	\$ -
Intergovernmental	10,088,598	9,259,216	9,259,216	-	9,259,216	-
Other	35,000	11,993	11,993	-	11,993	-
Total Revenues	19,054,834	17,234,055	17,234,055	-	17,234,055	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	8,940,610	8,580,610	8,298,983	-	8,298,983	281,627
Fringe Benefits	2,814,670	3,274,100	3,063,871	-	3,063,871	210,229
Supplies and Materials	117,646	123,081	105,010	2,611	107,621	15,460
Equipment	68,568	83,519	54,495	-	54,495	29,024
Contractual Services	5,085,073	4,892,700	4,315,089	76,079	4,391,168	501,532
Other	1,411,746	1,328,383	1,120,934	-	1,120,934	207,449
Total Expenditures	18,438,313	18,282,393	16,958,382	78,690	17,037,072	1,245,321
Excess (Deficiency) of Revenues Over (Under) Expenditures	616,521	(1,048,338)	275,673	<u>\$ (78,690)</u>	<u>\$ 196,983</u>	<u>\$ 1,245,321</u>
Fund Balance at Beginning of Year	5,417,167	5,417,167	5,417,167			
Fund Balance at End of Year	<u>\$ 6,033,688</u>	<u>\$ 4,368,829</u>	<u>\$ 5,692,840</u>			

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Mental Health
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 10,334,637	\$ 9,470,002	\$ 9,387,774	\$ -	\$ 9,387,774	\$ (82,228)
Intergovernmental	16,315,188	17,013,137	17,095,365	-	17,095,365	82,228
Other	160,000	66,238	66,238	-	66,238	-
Total Revenues	26,809,825	26,549,377	26,549,377	-	26,549,377	-
Expenditures						
Current:						
Health:						
Salaries and Wages	777,964	735,020	732,620	-	732,620	2,400
Fringe Benefits	308,984	303,034	279,933	-	279,933	23,101
Supplies and Materials	82,650	83,325	24,674	-	24,674	58,651
Equipment	49,700	51,700	12,611	-	12,611	39,089
Capital Outlay	62,360	60,631	8,018	-	8,018	52,613
Contractual Services	28,250,944	26,318,325	23,621,056	1,037,285	24,658,341	1,659,984
Other	469,500	502,729	320,029	2,112	322,141	180,588
Total Expenditures	30,002,102	28,054,764	24,998,941	1,039,397	26,038,338	2,016,426
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,192,277)	(1,505,387)	1,550,436	<u>\$ (1,039,397)</u>	<u>\$ 511,039</u>	<u>\$ 2,016,426</u>
Fund Balance at Beginning of Year	11,428,178	11,428,178	11,428,178			
Fund Balance at End of Year	\$ 8,235,901	\$ 9,922,791	\$ 12,978,614			

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCBDD
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 17,442,907	\$ 15,889,944	\$ 15,889,944	\$ -	\$ 15,889,944	\$ -
Charges for Services	1,075,000	906,062	906,062	-	906,062	-
Intergovernmental	11,490,373	13,598,561	13,598,561	-	13,598,561	-
Other	959,700	329,536	329,536	-	329,536	-
Total Revenues	30,967,980	30,724,103	30,724,103	-	30,724,103	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	14,542,000	14,542,000	13,289,198	-	13,289,198	1,252,802
Fringe Benefits	8,020,000	7,185,938	4,798,795	-	4,798,795	2,387,143
Supplies and Materials	382,498	380,213	237,204	13,534	250,738	129,475
Equipment	264,692	304,977	150,908	22,867	173,775	131,202
Contractual Services	5,435,174	5,983,790	2,815,230	2,185,783	5,001,013	982,777
Capital Outlay	58,616	58,616	22,029	385	22,414	36,202
Other	2,653,586	2,713,586	1,476,433	13,596	1,490,029	1,223,557
Total Expenditures	31,356,566	31,169,120	22,789,797	2,236,165	25,025,962	6,143,158
Excess (Deficiency) of Revenues Over (Under) Expenditures	(388,586)	(445,017)	7,934,306	(2,236,165)	5,698,141	6,143,158
Other Financing (Uses)						
Operating Transfers - Out	(3,000,000)	(3,500,000)	(3,500,000)	-	(3,500,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(3,388,586)	(3,945,017)	4,434,306	<u>\$ (2,236,165)</u>	<u>\$ 2,198,141</u>	<u>\$ 6,143,158</u>
Fund Balance at Beginning of Year	11,742,559	11,742,559	11,742,559			
Fund Balance at End of Year	\$ 8,353,973	\$ 7,797,542	\$ 16,176,865			

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

Lorain County, Ohio
Statement of Fund Net Assets
Proprietary Funds
As of December 31, 2011

Enterprise Fund

	<u>Major</u>		<u>NonMajor</u>	
	<u>Lorain County Regional Airport</u>	<u>Sewer System</u>	<u>County Transit</u>	<u>Totals</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 168,013	\$ 2,518,479	\$ 105,341	\$ 2,791,833
Receivables, Net of Allowance	10,060	4,366,059	29,038	4,405,157
Due from Other Funds	-	5,408	3,122	8,530
Inventory	-	4,065	-	4,065
Total Current Assets	178,073	6,894,011	137,501	7,209,585
Noncurrent Assets:				
Capital Assets, Net of Depreciation:				
Land	4,479,800	51,681	-	4,531,481
Construction In Progress	-	2,356,535	21,131	2,377,666
Vehicles	260,635	16,218	924,895	1,201,748
Buildings & Improvements	7,465,291	-	615,791	8,081,082
Machinery & Equipment	8,484	-	11,739	20,223
Sewer Plant	-	3,772,378	-	3,772,378
Sewer Lines	-	9,987,132	-	9,987,132
Water Lines	-	434,098	-	434,098
Bond Financing Fees (net of amortization of \$6,389)	-	152,879	-	152,879
Total Noncurrent Assets	12,214,210	16,770,921	1,573,556	30,558,687
Total Assets	\$ 12,392,283	\$ 23,664,932	\$ 1,711,057	\$ 37,768,272
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 5,119	\$ 20,529	\$ 99,197	\$ 124,845
Contracts Payable	1,173	156,985	-	158,158
Compensated Absences	-	20,083	3,300	23,383
Claims and Judgments Payable	-	-	-	-
Due to Other Funds	5,244	3,067	-	8,311
Intergovernment Payable	-	897,462	6,447	903,909
Accrued Interest	-	14,195	-	14,195
Advances from Other Funds	87,591	472,424	750,000	1,310,015
OWDA Loan - Current	-	165,004	-	165,004
OPWC Loan - Current	-	9,223	-	9,223
Note Payable - Current	-	-	-	-
General Obligation Bonds	-	85,000	-	85,000
Deferred Revenue	5,499	-	-	5,499
Total Current Liabilities	104,626	1,843,972	858,944	2,807,542
Noncurrent Liabilities:				
Matured Compensated Absences	-	38,399	12,042	50,441
OWDA Loan	-	206,580	-	206,580
OPWC Loan	-	124,963	-	124,963
Intergovernmental Payable	-	1,300,000	-	1,300,000
General Obligation Bonds	-	7,140,000	-	7,140,000
Deferred Revenue	-	-	-	-
Total Noncurrent Liabilities	-	8,809,942	12,042	8,821,984
Total Liabilities	104,626	10,653,914	870,986	11,629,526
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	12,214,210	7,587,272	1,573,556	21,375,038
Unrestricted	73,447	5,423,746	(733,485)	4,763,708
Total Net Assets	12,287,657	13,011,018	840,071	26,138,746
Total Liabilities and Net Assets	\$ 12,392,283	\$ 23,664,932	\$ 1,711,057	\$ 37,768,272

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

Governmental Activity

Internal Service Fund	Workers' Compensation Reserve	Total
\$ 11,968,983	\$ 1,880,099	\$ 13,849,082
301,431	1,503,144	1,804,575
-	-	-
-	-	-
<u>12,270,414</u>	<u>3,383,243</u>	<u>15,653,657</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 12,270,414</u>	<u>\$ 3,383,243</u>	<u>\$ 15,653,657</u>
\$ 885,697	\$ -	\$ 885,697
-	-	-
-	-	-
2,249,146	-	2,249,146
6,775	-	6,775
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>3,141,618</u>	<u>-</u>	<u>3,141,618</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>3,141,618</u>	<u>-</u>	<u>3,141,618</u>
-	-	-
9,128,796	3,383,243	12,512,039
<u>9,128,796</u>	<u>3,383,243</u>	<u>12,512,039</u>
<u>\$ 12,270,414</u>	<u>\$ 3,383,243</u>	<u>\$ 15,653,657</u>

Lorain County, Ohio
Statement of Revenues, Expenses and
Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011

<u>Enterprise Fund</u>				
	<u>Major</u>		<u>NonMajor</u>	
	<u>Lorain County Regional Airport</u>	<u>Sewer System</u>	<u>County Transit</u>	<u>Totals</u>
Operating Revenues:				
Charges for Services	\$ 204,564	\$ 4,922,570	\$ 146,935	\$ 5,274,069
Grants and Contributions	109,464	64,653	-	174,117
Other	10,163	-	2	10,165
Total Operating Revenues	<u>324,191</u>	<u>4,987,223</u>	<u>146,937</u>	<u>5,458,351</u>
Operating Expenses:				
Contract Services	189,978	-	1,138,715	1,328,693
Public Works	-	-	-	-
Personal Services	-	294,631	42,088	336,719
Fringe Benefits	-	43,372	30,812	74,184
Depreciation	409,379	397,981	150,336	957,696
Claims Expense	-	-	-	-
Amortization of Bond Financing Fees	-	5,476	-	5,476
Supplies and Materials	36,688	27,115	1,028	64,831
Materials and Maintenance	6,053	11,947	-	18,000
Miscellaneous	66,493	48,800	7,007	122,300
Total Operating Expenses	<u>708,591</u>	<u>829,322</u>	<u>1,369,986</u>	<u>2,907,899</u>
Operating Income/(Loss)	<u>(384,400)</u>	<u>4,157,901</u>	<u>(1,223,049)</u>	<u>2,550,452</u>
Nonoperating Income (Expenses):				
Grants and Contributions	-	-	990,664	990,664
Interest and Fiscal Charges	-	(444,322)	-	(444,322)
Total Non-operating Income (Expenses)	<u>-</u>	<u>(444,322)</u>	<u>990,664</u>	<u>546,342</u>
Loss Before Operating Transfers	<u>(384,400)</u>	<u>3,713,579</u>	<u>(232,385)</u>	<u>3,096,794</u>
Transfers In	50,000	-	100,000	150,000
Transfers Out	-	-	-	-
Change in Net Assets	<u>(334,400)</u>	<u>3,713,579</u>	<u>(132,385)</u>	<u>3,246,794</u>
Net Assets at Beginning of Year	<u>12,622,057</u>	<u>9,297,439</u>	<u>972,456</u>	<u>22,891,952</u>
Net Assets at End of Year	<u>\$ 12,287,657</u>	<u>\$ 13,011,018</u>	<u>\$ 840,071</u>	<u>\$ 26,138,746</u>

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

Governmental Activity

Internal Service Fund	Workers' Compensation Reserve	Total
\$ 24,612,827	\$ 1,607,337	\$ 26,220,164
(43,495)	20,024	(23,471)
24,569,332	1,627,361	26,196,693
1,375,729	17,242	1,392,971
-	-	-
-	-	-
-	-	-
21,792,083	87,889	21,879,972
-	-	-
-	-	-
-	203	203
23,167,812	105,334	23,273,146
1,401,520	1,522,027	2,923,547
-	-	-
-	-	-
-	-	-
1,401,520	1,522,027	2,923,547
-	-	-
-	-	-
1,401,520	1,522,027	2,923,547
7,727,276	1,861,216	9,588,492
\$ 9,128,796	\$ 3,383,243	\$ 12,512,039

Lorain County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Enterprise Fund			
	Major		NonMajor	
	Lorain County Regional Airport	Sewer System	County Transit	Total
Cash Flows from Operating Activities:				
Cash Received from Customers	\$ 206,963	\$ 1,904,271	\$ 147,844	\$ 2,259,078
Cash Paid to Suppliers	(315,830)	(496,523)	(1,113,926)	(1,926,279)
Cash Paid for Claims	-	-	-	-
Cash Paid to Employees	-	(419,275)	(71,484)	(490,759)
Other Receipts	109,464	1,205,260	22,245	1,336,969
Net Cash Provided (Used) by Operating Activities	597	2,193,733	(1,015,321)	1,179,009
Cash Flows from Noncapital Financing Activities:				
Transfers In	50,000	-	100,000	150,000
Transfers Out	-	-	-	-
Grants and Contributions	-	-	990,664	990,664
Net Cash Provided (Used) by Noncapital Financing Activities	50,000	-	1,090,664	1,140,664
Cash Flows from Capital and Related Financing Activities:				
Capital Outlay	(19,700)	(1,167,388)	(21,131)	(1,208,219)
Note Proceeds	-	1,560,000	-	1,560,000
Principal Payments - OWDA Loans	-	(157,218)	-	(157,218)
Principal Payments - OPWC Loans	-	(9,223)	-	(9,223)
Principal Payments - Notes	-	(1,480,000)	-	(1,480,000)
Principal Payments - Bonds	-	(155,000)	-	(155,000)
Interest Paid	-	(445,843)	-	(445,843)
Net Cash Provided (Used) by Capital and Related Financing Activities	(19,700)	(1,854,672)	(21,131)	(1,895,503)
Net Increase (Decrease) in Cash	30,897	339,061	54,212	424,170
Cash and Cash Equivalents, January 1, 2011	137,116	2,179,418	51,129	2,367,663
Cash and Cash Equivalents, December 31, 2011	<u>\$ 168,013</u>	<u>\$ 2,518,479</u>	<u>\$ 105,341</u>	<u>\$ 2,791,833</u>

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

Governmental Activity

<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
\$ 24,638,893	\$ 1,965,409	\$ 26,604,302
(916,132)	(17,445)	(933,577)
(21,770,427)	(87,889)	(21,858,316)
(57,617)	-	(57,617)
<u>8,029</u>	<u>20,024</u>	<u>28,053</u>
1,902,746	1,880,099	3,782,845
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
1,902,746	1,880,099	3,782,845
<u>10,066,237</u>	<u>-</u>	<u>10,066,237</u>
<u>\$ 11,968,983</u>	<u>\$ 1,880,099</u>	<u>\$ 13,849,082</u>

(continued)

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

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

	<u>Enterprise Fund</u>			<u>Total</u>
	<u>Major</u>		<u>NonMajor</u>	
	<u>Lorain County Regional Airport</u>	<u>Sewer System</u>	<u>County Transit</u>	
Operating Income (Loss)	\$ (384,400)	\$ 4,157,901	\$ (1,223,049)	\$ 2,550,452
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization Expense	409,379	403,457	150,336	963,172
(Increase) Decrease in Operating Assets:				
Accounts Receivable	16,236	16,963	2,662	35,861
Intergovernment Receivable	-	(2,684,900)	22,245	(2,662,655)
Due from Other Funds	-	7,057	162	7,219
Inventory	-	(2,146)	-	(2,146)
Increase (Decrease) in Operating Liabilities:				
Accounts Payable	(21,862)	771	27,570	6,479
Contracts Payable	-	(392,300)	-	(392,300)
Claims Payable	-	-	-	-
Sick Leave, Vacation Payable	-	(10,116)	(299)	(10,415)
Due to Other Funds	5,244	(3,516)	-	1,728
Intergovernment Payable	-	877,083	5,052	882,135
Accrued Interest	-	(1,521)	-	(1,521)
Advances from Other Funds	-	(175,000)	-	(175,000)
Deferred Revenue	(24,000)	-	-	(24,000)
Total Adjustments	<u>384,997</u>	<u>(1,964,168)</u>	<u>207,728</u>	<u>(1,371,443)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 597</u>	<u>\$ 2,193,733</u>	<u>\$ (1,015,321)</u>	<u>\$ 1,179,009</u>

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

Governmental Activity

Internal Service Fund	Workers' Compensation Reserve	Total
\$ 1,401,520	\$ 1,522,027	\$ 2,923,547
-	-	-
23,616	-	23,616
-	358,072	358,072
5,809	-	5,809
-	-	-
460,315	-	460,315
-	-	-
21,656	-	21,656
-	-	-
(8,974)	-	(8,974)
(1,196)	-	(1,196)
-	-	-
-	-	-
-	-	-
<u>501,226</u>	<u>358,072</u>	<u>859,298</u>
<u>\$ 1,902,746</u>	<u>\$ 1,880,099</u>	<u>\$ 3,782,845</u>

Lorain County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2011

	Agency Funds
Assets:	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 22,964,166
Cash and Cash Equivalents in Segregated Accounts	4,312,831
Receivables:	
Property and Other Taxes	334,397,237
Special Assessments	19,449,557
Intergovernmental	22,882,607
Total Assets	\$ 404,006,398
 Liabilities:	
Local Government Taxes Payable	\$ 9,868,741
Intergovernmental Payable	352,476,644
Undistributed Monies	41,661,013
Total Liabilities	\$ 404,006,398

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

Lorain County, Ohio
Combining Statement of Net Assets
Discretely Presented Component Units
Lorain County Port Authority - December 31, 2011
Murray Ridge Production Center, Inc. - June 30, 2011

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
Assets:			
Current Assets:			
Cash and Equivalents	\$ 442,178	\$ 177,003	\$ 619,181
Investments	-	1,053,641	1,053,641
Receivables, Net of Allowances	60,340	293,919	354,259
Deposits	-	1,000	1,000
Total Current Assets	<u>502,518</u>	<u>1,525,563</u>	<u>2,028,081</u>
Non-Current Assets			
Restricted Bond Fund Program Reserves	2,510,612	-	2,510,612
Total Non-Current Assets	<u>2,510,612</u>	<u>-</u>	<u>2,510,612</u>
Capital Assets, Net of Depreciation			
Building	1,785,262		1,785,262
Equipment	-	4,041	4,041
Total Capital Assets	<u>1,785,262</u>	<u>4,041</u>	<u>1,789,303</u>
Total Assets	<u>\$ 4,798,392</u>	<u>\$ 1,529,604</u>	<u>\$ 6,327,996</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 59,780	\$ 138,802	\$ 198,582
Bond Issue Costs Payable	24,691	-	24,691
Intergovernmental Payable	417,623	-	417,623
Deferred Revenue	-	-	-
Total Current Liabilities	<u>502,094</u>	<u>138,802</u>	<u>640,896</u>
Net Assets:			
Invested in capital assets, net	1,785,262	4,041	1,789,303
Restricted	2,510,612	556,851	3,067,463
Unrestricted	424	829,910	830,334
Total Net Assets	<u>\$ 4,296,298</u>	<u>\$ 1,390,802</u>	<u>\$ 5,687,100</u>

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

Lorain County, Ohio
Statement of Activities
Discretely Presented Component Units
Lorain County Port Authority - For the Year Ended December 31, 2011
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2011

<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	\$ 319,096	\$ 313,924	\$ 25,000
Murray Ridge Production Center, Inc.			
Production	1,667,901	1,687,477	-
Total Component Units	\$ 1,986,997	\$ 2,001,401	\$ 25,000

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

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

Net (Expense) Revenue and
Changes on Net Assets

Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
\$ 19,828	\$ -	\$ 19,828
-	19,576	19,576
<u>\$ 19,828</u>	<u>\$ 19,576</u>	<u>\$ 39,404</u>
67,000	-	67,000
-	111,652	111,652
<u>67,000</u>	<u>111,652</u>	<u>178,652</u>
86,828	131,228	218,056
4,209,470	1,259,574	5,469,044
<u>\$ 4,296,298</u>	<u>\$ 1,390,802</u>	<u>\$ 5,687,100</u>

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Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

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 Lorain County 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.

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, 2011, the Authority has a liability to the County in the amount of \$385,441 for past operating loans. Under GASB Statement No. 14, this is considered to be a financial burden on the County; also the County can impose its will on the Authority through the appointment of the members of the Board of Directors. Therefore, the Authority is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Port Authority, Lorain County Administration Building, Elyria, Ohio 44035.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

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, hires and fires its own 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 fires its own staff, and operates autonomously from the County. The activity of the Local Emergency Planning Commission is reported to the Emergency Response Commission.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

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 fund accounts 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.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

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

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

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

Proprietary Funds

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

Enterprise Funds. These funds 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. The fund accounts for the medical self-insurance fund. It is used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

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

Fiduciary Funds

Agency Funds. These funds account for assets held by the County as an agent for other governments, other funds and individuals and did not involve measurement of results from operations. These assets include property and other taxes as well as other intergovernmental resources that have been collected by the County and will be distributed to other taxing districts located within the County.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

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

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

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; enterprise funds use the accrual basis of accounting and fiduciary funds use the economic resources measurement focus and agency funds have no measurement focus. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2011, but were levied to finance 2012 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.

Lorain County, Ohio
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For the Year Ended December 31, 2011

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

E. Budgetary Process

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

The Certificate of Estimated Resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2011.

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 2011, 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 2011 totaled \$1,665,961, which includes \$1,504,540 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

Lorain County, Ohio
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sheet as "cash and cash equivalents with fiscal agents" and represents deposits. The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented on the combined balance sheet as "cash and cash equivalents.

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

G. Inventory

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

H. Interfund Assets/Liabilities

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

I. Capital Assets and Depreciation

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

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

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

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

J. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An

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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. Fund Balance

The County has adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (required implementation date of June 2011). This Statement establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the Statement requires the County to classify and report amounts in the appropriate fund balance classifications. The County's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned.

The County reports the following classifications:

Nonspendable Fund Balance- Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form-such as inventory or prepaid insurance or (b) legally or contractually required to be maintained intact-such as a trust that must be retained in perpetuity.

Restricted Fund Balance- Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Restrictions are placed on fund balances when legally enforceable legislation establishes the County's right to assess, levy, or charge fees to be used for a specific purpose. Legal enforceability means that the County can be compelled by an external party (e.g., citizens, public interest groups, the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed Fund Balance- Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by the County. Committed amounts cannot be used for any other purpose unless the County removes those constraints by taking the same type of action (e.g., resolution). Committed fund balances include non-liquidated encumbrances at year end that are carried forward to the next fiscal year. Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the Commissioners. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance- Assigned fund balances are amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Director of

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Finance or (b) an appointed body (e.g., a budget or finance committee) or official to which the County Commissioners have delegated the authority to assign, modify, or rescind amounts to be used for specific purposes.

Assigned fund balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

Appropriated Assigned Fund Balance is an appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Unassigned Fund Balance- Unassigned fund balance is the residual classification for the General Fund. This classification represents General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

M. Net Assets

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

N. Fund Balance Reserves

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

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Notes to Basic Financial Statements
For the Year Ended December 31, 2011

Q. Estimates

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

R. Restatement

The County has restated Construction in Progress on a sewer project undertaken in 2010. The restatement to the beginning net assets is as follows:

Proprietary Funds - Restatement	Enterprise Fund
Fund Balance as Previously Reported	\$21,707,048
Overstatement of Intergovernmental Payable	1,448,312
Overstatement of Construction in Progress	<u>(263,408)</u>
	\$22,891,952

Business Type Activities Funds – Restatement	
Net Assets as Previously Reported	\$21,707,048
Intergovernmental Payable	1,448,312
Construction in Progress	<u>(263,408)</u>
	\$22,891,952

The County has also restated the accumulated depreciation for the building for Job and Family Services.

Governmental Activities Funds – Restatement	
Net Assets as Previously Reported	\$234,316,335
Change in Building Life Overstated	<u>(147,900)</u>
	\$234,168,435

S. Entity-Wide Reconciliations

The following details reconciling items between entity-wide and government-wide financial statements for the year ended December 31, 2011:

Reconciliation of Net Assets:	
Long-Term Liabilities:	
General Obligation Bonds	\$ 7,540,000
Special Assessment Bonds	3,090,000
Justice Center Bonds	14,655,000
OPWC Loan	<u>669,533</u>
Total Long-Term Liability Adjustment	<u>\$25,954,533</u>

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Reconciliation of Changes in Net Assets:

Capital Outlay Adjustment:	
Government-Wide Capital Outlay	\$ 1,813,139
Depreciation-Entity-Wide	<u>(5,259,627)</u>
Excess Capital Outlay	<u><u>\$(3,446,488)</u></u>
Internal Service and Workers' Compensation Reserve:	
Change in Net Assets-Government-Wide	\$2,907,798
Additional Entity-Wide Income	<u>15,749</u>
Internal Service and Workers' Compensation Reserve	<u><u>\$2,923,547</u></u>
Change in Net Assets, Entity-Wide	

NOTE 3 – DEFICIT IN NET ASSETS

The following funds had a deficit in net assets at December 31, 2011:

	Deficit
Special Revenue Funds:	
Bascule Bridge	\$ (104,483)
County Erosion Control	(124,998)
Prosecutor's Victim Witness	(64)
Ditch Rotary	(8,932)
County Tax Increment Financing	(4,750)
Small Business Development Center	(11,075)
Q Construction	(11,253,882)

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.

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio); and
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the date of purchase in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time.

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

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

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

Deposits – Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$xxxx of the County's bank balance of \$xxxx was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by FDIC

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

Investments- As of December 31, 2011, the County had the following investments and maturities:

	Fair Value	Investment Maturity (in years)	
		Less than One Year	1 – 5
STAR Ohio	\$ 9,561,559	\$9,561,559	\$ -
FHLMC	32,613,970	1,107,841	31,506,129
FNMA	29,370,643	5,492,576	23,878,067
FHLB	9,550,742	705,568	8,845,174
FFCB	23,874,237	5,529,344	18,344,893
Municipal Notes	1,300,000	-	1,300,000
US Treasury Note	262,271	-	262,271
Money Market Funds	156,502	156,502	-
Total Investments	\$106,689,924	\$22,553,390	\$84,136,534

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

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

FNMA	AAA
FHLB	AAA
FFCB	AAA
FHLMC	AAA
STAR Ohio	AAA
Municipal Notes	Unrated

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

Concentration of Credit Risk is the possibility of loss attributed to the magnitude of the County’s investment in a single issuer. The County’s investments are in STAR Ohio, Federal Home Loan Mortgage Corporation Discount Notes, Federal National Mortgage Association Discount Notes, Federal Home Loan Bank Discount Notes, Federal Farm Credit Bank Discount Notes, US Treasury and Money Market Funds. These investments are 9%, 31%, 27%, 9%, 22% with Municipal, US Treasury, and Money Markets collectively at 2% 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.

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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, 2011.

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 2011 are levied after October 1, 2010, on the assessed value as of January 1, 2010, 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 2011 were intended to finance 2011 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 2011 became a lien December 31, 2010, are levied after October 1, 2010, and are collected in 2011 with real property taxes. 2011 tangible personal property taxes are levied after October 1, 2010, on the value as of December 31, 2010. Collections are made in 2011.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2011 was \$13.39 per \$1,000 of assessed value. The assessed values upon which the 2011 taxes were collected were as follows:

Category	Assessed Value
Real Estate	\$6,409,515,300
Tangible Personal:	
General	-
Public Utilities	213,031,650
Total	\$6,584,120,729

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

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

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility taxes, which were measurable as of December 31, 2011.

NOTE 6 - PERMISSIVE SALES AND USE TAX

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

Proceeds of the .5% tax are credited to the general fund and the .25% are credited to the jail facility operation special revenue fund and the jail facility construction capital projects fund. Amounts measurable and available at year-end are accrued as revenue. During 2011, sales tax revenue amounted to \$23,604,815.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

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:

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Sewer System	County Transit	Internal Service Fund	Workers Comp Reserve	Lorain County Regional Airport	Q Construction	Nonmajor Governmental Funds
Receivables:												
Interest	\$ 171,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	7,301,816	-	8,748,297	9,481,019	15,998,828	-	-	-	-	-	-	5,060,115
Sales Tax	2,626,741	-	-	-	-	-	-	-	-	-	-	1,311,664
Accounts	293,414	14,755	1,085	2,173	144,792	60,575	2,117	301,431	-	10,060	-	960,213
Special Assessment	-	-	-	-	-	4,171,089	-	-	-	-	-	2,426,043
Intergovernmental	1,108,356	5,189,253	6,867,660	1,985,503	5,468,737	134,395	26,921	-	1,503,144	-	2,046,526	13,333,189
Local Government	<u>2,396,660</u>	-	-	-	-	-	-	-	-	-	-	-
Net Total Receivables	<u>\$13,898,915</u>	<u>\$5,204,008</u>	<u>\$15,617,042</u>	<u>\$11,468,695</u>	<u>\$21,612,357</u>	<u>\$4,366,059</u>	<u>\$29,038</u>	<u>\$301,431</u>	<u>\$1,503,144</u>	<u>\$10,060</u>	<u>\$2,046,526</u>	<u>\$23,091,224</u>

345,000
763,336

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 8 – CAPITAL ASSETS

Construction In Progress: The County has active construction projects as of December 31, 2011, of more than \$2.84 million for road, bridge and sewer and improvement projects.

Capital asset activity for the County for the year ended December 31, 2011, appears on the following page.

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

Governmental Activities:	
Legislative & Executive	\$ 630,003
Judicial	1,035,666
Public Safety	775,667
Public Works	2,324,044
Health	119,185
Human Services	375,062
Total Depreciation Expense –Governmental Activities	\$5,259,627
Business-Type Activities:	
Buildings, Structures and Improvements	\$393,373
Vehicles	161,496
Machinery & Equipment	6,198
Sewer Plants	83,457
Sewer Lines	293,692
Water Lines	19,480
Total Depreciation Expense –Business-Type Activities	\$957,696

Activity for the Component Units for the years ended December 31, 2011 and June 30, 2011 are as follows:

	Beginning Balance	Changes in Assets	Ending Balance
Capital Assets Being Depreciated:			
Buildings	\$1,592,000	-	\$1,592,000
Building & Improvements	295,111	-	295,111
Machinery & Equipment	234,651	-	234,651
Total Capital Assets, Being Depreciated	2,121,762		2,121,762
Less Accumulated Depreciation:			
Buildings	62,143	31,836	93,979
Building & Improvements	1,968	5,902	7,870
Machinery & Equipment	213,538	17,072	230,610
Total Accumulated Depreciation	277,649	54,810	332,459
Total Component Units Capital Assets, Net	\$1,844,113	(54,810)	1,789,303

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

Activity for the Governmental Activities for the year ended December 31, 2011
are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 5,346,617	\$ -	\$ 3,675	\$5,342,942
Construction In Progress	6,438,537	1,280,947	7,250,248	469,236
Total Capital Assets, Not Being Depreciated	<u>11,785,154</u>	<u>1,280,947</u>	<u>7,253,923</u>	<u>5,812,178</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	111,843,007	7,085,373	1,010,201	117,918,179
Vehicles	6,239,946	327,629	442,336	6,125,239
Machinery & Equipment	6,443,439	468,883	-	6,912,322
Furniture & Fixtures	130,040	-	-	130,040
Intangible Assets	2,250,069	-	-	2,250,069
Infrastructure	92,823,584	-	-	92,823,584
Total Capital Assets, Being Depreciated	<u>219,730,085</u>	<u>7,881,885</u>	<u>1,452,537</u>	<u>226,159,433</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	29,745,068	2,295,127	797,809	31,242,386
Vehicles	3,516,011	251,254	117,636	3,649,629
Machinery & Equipment	3,707,140	412,824	-	4,119,964
Furniture & Fixtures	117,127	994	-	118,121
Intangible Assets	538,935	111,953	-	650,888
Infrastructure	55,602,045	2,187,475	-	57,789,520
Total Accumulated Depreciation	<u>93,226,326</u>	<u>5,259,627</u>	<u>915,445</u>	<u>97,570,508</u>
Total Capital Assets, Being Depreciated, Net	<u>126,503,759</u>	<u>2,622,258</u>	<u>537,092</u>	<u>128,588,925</u>
Governmental Activities Capital Assets, Net	<u>\$138,288,913</u>	<u>\$3,903,205</u>	<u>\$7,791,015</u>	<u>\$134,401,103</u>

Activity for the Business-Type Activities for the year ended December 31, 2011 are as follows:

	<u>Beginning Balance (Restated)</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 4,531,484	\$ -	\$ -	\$4,531,484
Construction in Progress	1,205,283	1,172,383	-	2,377,666
Total Capital Assets, Not Being Depreciated	<u>5,736,767</u>	<u>1,172,383</u>	<u>-</u>	<u>6,909,150</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	9,981,142	19,700	-	10,000,842
Vehicles	2,044,235	-	-	2,044,235
Machinery & Equipment	49,259	-	-	49,259
Sewer Plants	4,172,860	-	-	4,172,860
Sewer Lines	14,740,196	-	-	14,740,196
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets, Being Depreciated	<u>32,850,492</u>	<u>19,700</u>	<u>-</u>	<u>32,870,192</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	1,642,353	393,373	-	2,035,726
Vehicles	565,025	161,496	-	726,521
Machinery & Equipment	22,838	6,198	-	29,036
Sewer Plants	317,025	83,457	-	400,482
Sewer Lines	4,459,372	293,692	-	4,753,064
Water Lines	1,409,225	19,480	-	1,428,705
Total Accumulated Depreciation	<u>8,415,838</u>	<u>957,696</u>	<u>-</u>	<u>9,373,534</u>
Total Capital Assets, Being Depreciated, Net	<u>24,434,654</u>	<u>(937,996)</u>	<u>-</u>	<u>23,496,658</u>
Business-Type Activities Capital Assets, Net	<u>\$30,171,421</u>	<u>\$ 234,387</u>	<u>\$ -</u>	<u>\$30,405,808</u>

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

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	365,915,335	5,000
Boiler and Machinery	100,000,000	5,000
Extra Expense	1,000,000	5,000
Valuable Papers	1,000,000	5,000
Electronic Data Processing	Replacement Cost	5,000
Miscellaneous Equipment	Actual Cash Value	5,000
Contractors' Equipment	Actual Cash Value	5,000
Umbrella Liability	5,000,000	-

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

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$2,249,146 reported in the fund at December 31, 2011, 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 2009, 2010 and 2011 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2009	\$2,571,086	\$19,099,375	\$19,313,891	\$2,356,570
2010	2,356,570	20,216,964	20,346,044	2,227,490
2011	2,227,490	21,792,083	21,770,427	2,249,146

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 2011 was \$915,155.

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 2011 the County contributed \$50,931.

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 2011.

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 2011.

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 2011.

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, 2011, 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 2011 was 14% for employees other than law enforcement. For law enforcement employees, the employee contribution is 11.6% and the employer contribution is 18.10%. 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, 2011, 2010 and 2009 were \$12,361,130, \$12,818,887, and \$12,860,432, respectively. The full amount has been contributed for 2010 and 2009. 89% has been contributed for 2011 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

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

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 31 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, 2011 were 10% of covered payroll for members and 14% for employers. The Lorain County's contribution to STRS for the years ended December 31, 2011, 2010 and 2009 were \$226,532, \$239,376 and \$250,234 respectively. The full amount has been contributed for 2011, 2010 and 2009.

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's 2011 *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 2011 employer contribution rate was 14% of covered payroll and 4.0% during calendar year 2011 was used to fund health care for the Traditional Plan for the year. The employer portion of health care for the combined plan was 6.05% during the calendar year 2011. For law enforcement employees, the employer contribution rate was 18.10%. 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, 2011, 2010 and 2009 were \$3,490,996, \$4,642,495 and \$5,341,703 respectively of which \$469,358, \$578,404 and \$717,812 for employees not engaged in law enforcement and \$37,945, \$29,852 and \$37,738 for law enforcement employees, was allocated to the health care plan. The full amount has been contributed for 2010 and 2009. 89% has been contributed for 2011 with the remainder being reported as a liability.

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

September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) effective January 1, 2007. Member and employee contribution rates increased as of January 1, of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006 with a final rate increase on January 1, 2011. These increases allowed additional funds to be allocated to the health care plan.

B. State Teacher's Retirement System (STRS)

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

The Retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For the fiscal years ended June 30, 2011 and 2010, the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For Lorain County, this amount equaled \$16,181 during 2011.

The balance in the Health Care Stabilization Fund was \$3.2 billion on June 30, 2011. For the fiscal year ended June 30, 2011 net health care costs paid by STRS Ohio were \$314,272,000. There were 138,088 eligible benefit recipients.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 15 - OTHER EMPLOYEE BENEFITS

Compensated Absences

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

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

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

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

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

For governmental funds, the current portion of unpaid compensated absences is that amount expected to be paid using expendable available financial resources, and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The non-current portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences of \$73,824 is reported as a fund liability.

NOTE 16 - OUTSTANDING DEBT

A. Short-Term Debt

All notes are backed by the full faith and credit of the County and mature within one year. The notes are issued in anticipation of long-term bonded financing and the County intends to refinance the notes until such bonds are issued. Notes outstanding at December 31, 2011 follows:

	<u>Balance 1/1/11</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/11</u>
Business-type Activities				
2010-2.00% Various Purpose Notes Due 3/08/11	\$1,480,000	\$ -	\$(1,480,000)	\$ -
Governmental Activities				
2010-2.00% Various Purpose Notes Due 3/10/11	220,000	-	(220,000)	-
2010-1.50% Highway Improvements Note Due 3/21/11	4,875,000		(4,875,000)	-
2011-1.50% Highway Improvements Note Due 3/16/12	-	5,065,000		5,065,000
2011-2.75% Salt Storage Facility Note Due 3/16/12	-	300,000		300,000
Total Short-Term Notes	<u>\$6,575,000</u>	<u>\$5,365,000</u>	<u>\$(6,575,000)</u>	<u>\$5,365,000</u>

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

B. Bonded Long-Term Debt

Changes in bonded long-term debt obligations of the County during 2011 were as follows:

	<u>Balance 1/1/11</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/11</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)	\$1,810,000	\$ -	\$ (885,000)	\$925,000	\$ 925,000
2004-2.00% to 4.35% Various Improvements (Org. \$3,870,000)	2,950,000	-	(165,000)	2,785,000	170,000
2005-3.00% to 5.00% General Obligation Refunding Bonds (Org. \$5,560,000)	3,105,000	-	(460,000)	2,645,000	480,000
2006-4.00% General Obligation Energy Conservation Bonds (Org. \$4,220,000)	2,590,000	-	(480,000)	2,110,000	495,000
2009-2.00% to 5.00% Sewer System Improvement Bonds (Org. \$5,870,000)	5,820,000	-	(80,000)	5,740,000	85,000
2010-2.00% to 4.625% General Obligation Various Purpose Refunding Bonds (Org. \$13,730,000)	13,730,000	-	-	13,730,000	-
2011-1.20% to 4.60% General Obligation General Sewer District Impr. Bonds (Org. \$1,560,000)	-	1,560,000	(75,000)	1,485,000	60,000
Total General Obligation Bonds -Unvoted	<u>30,005,000</u>	<u>1,560,000</u>	<u>(2,145,000)</u>	<u>29,420,000</u>	<u>2,215,000</u>
Special Assessment Bonds- Governmental Commitment					
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	365,000	-	(30,000)	335,000	30,000
2001-2.50% to 5.00% Sewer System Improvement (Org. \$4,560,000)	2,965,000	-	(210,000)	2,755,000	220,000
Total Special Assessment Bonds	<u>3,330,000</u>	<u>-</u>	<u>(240,000)</u>	<u>3,090,000</u>	<u>250,000</u>
Total Bonded Long-Term Debt	<u>\$33,335,000</u>	<u>\$ 1,560,000</u>	<u>\$(2,385,000)</u>	<u>\$32,510,000</u>	<u>\$2,465,000</u>

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

C. Other Long-Term Debt

	Balance 1/1/11	Issued	(Retired)	Balance 12/31/11	Amount Due In One Year
Business-type Activities					
OWDA Loans					
Sewer Improvement 101 – 5.20%	\$104,049	\$ -	\$(50,689)	\$53,360	\$53,360
Sewer Improvement 102 – 4.80%	304,114	-	(81,795)	222,319	85,769
Sewer Improvement 103 – 4.56%	120,639	-	(24,734)	95,905	25,875
Total OWDA Loans	\$528,802	\$ -	\$(157,218)	\$371,584	\$165,004
OPWC Loans					
OPWC – CI47G – 0.0%	\$ 82,222	\$ -	\$(4,328)	\$77,894	\$4,328
OPWC – CI28D – 0.0%	61,188	-	\$(4,895)	56,293	4,895
Total OPWC Loans	\$143,410	\$ -	\$(9,223)	\$134,187	\$9,223
Governmental Activities					
OWDA Loans					
2003 5.34% Coastal Erosion Project/Bender Development Co.	\$217,990	\$ -	\$(26,440)	\$191,550	\$27,871
2008 4.67% Coastal Erosion Crystal Cove Condominiums	141,168	-	(9,011)	132,157	9,438
Total OWDA Loans	\$359,158	\$ -	\$(35,451)	\$323,707	\$37,309
OPWC Loans					
OPWC – CI121 – 0.0%	\$141,000	\$ -	\$(9,400)	\$131,600	\$9,400
OPWC – CI25K – 0.0%	11,992	-	(1,333)	10,659	1,333
OPWC – CI44H – 0.0%	116,812	-	(8,344)	108,468	8,344
OPWC – CI44B – 0.0%	123,439	-	(14,522)	108,917	14,522
OPWC – CI43E – 0.0%	44,915	-	(12,832)	32,083	12,832
OPWC – CI41E – 0.0%	202,475	-	(15,575)	186,900	15,575
OPWC – CI38E – 0.0%	15,865	-	(6,346)	9,517	6,346
OPWC – CI25C – 0.0%	40,765	-	(4,291)	36,474	4,291
OPWC – CI07B – 0.0%	38,651	-	(12,884)	25,767	12,884
OPWC – CI02F – 0.0%	17,198	-	(1,376)	15,823	1,376
OPWC – CI23F – 0.0%	3,509	-	(185)	3,324	185
Total OPWC Loans	\$756,621	\$ -	\$(87,088)	\$669,532	\$87,088

The Ohio Water Development Authority Loans (OWDA) for business-type activities will be repaid with special assessments. OWDA loans for governmental activities will be repaid with monies received by recipients of Community Development Block Grant monies. In the event that a property owner would fail to pay the assessment or grant recipient would fail to repay the loans, payment would be made by the County. The Ohio Public Works Commission (OPWC) interest free loans will be repaid with user fees.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

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

GOVERNMENTAL ACTIVITIES

Year Ending	General Obligation		Special Assessments		Ohio Water Development Authority	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$2,070,000	\$889,472	\$250,000	\$154,515	37,309	15,924
2013	1,270,000	800,434	260,000	143,265	39,262	13,970
2014	1,335,000	746,459	275,000	131,320	41,319	11,914
2015	1,380,000	697,556	290,000	117,325	43,484	9,749
2016	1,415,000	650,321	300,000	102,563	45,763	7,470
2017-2021	4,605,000	2,694,939	1,715,000	264,985	101,597	13,635
2022-2026	4,960,000	1,771,044	-	-	14,973	527
2027-2031	5,160,000	731,165	-	-	-	-
Total	\$22,195,000	\$8,981,390	\$3,090,000	\$913,973	\$323,707	\$73,189

Ohio Public Work Commission

Year Ending	Principal	Interest
2012	\$ 87,088	\$ -
2013	83,912	-
2014	61,445	-
2015	55,026	-
2016	55,026	-
2017-2021	229,720	-
2022-2026	96,763	-
2027-2031	553	-
Total	\$669,533	\$ -

BUSINESS-TYPE ACTIVITIES

Year Ending	General Obligation		Ohio Water Development Authority		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$145,000	\$324,288	\$165,004	\$15,826	\$ 9,223	\$ -
2013	155,000	321,867	117,004	8,377	9,223	-
2014	160,000	318,773	74,932	2,737	9,223	-
2015	185,000	314,422	14,644	334	9,223	-
2016	190,000	308,760	-	-	9,223	-
2017-2021	1,055,000	1,441,955	-	-	46,115	-
2022-2026	1,300,000	1,190,860	-	-	28,983	-
2027-2031	1,540,000	847,050	-	-	12,974	-
2032-2036	1,440,000	486,500	-	-	-	-
2037-2039	1,055,000	107,250	-	-	-	-
Total	\$7,225,000	\$5,661,725	\$371,584	\$27,274	\$134,187	\$ -

Change in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2011, was as follows:

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
Governmental Activities:					
Bonds Payable:					
General Obligations Bonds	\$24,185,000	\$ -	\$(1,990,000)	\$22,195,000	\$2,070,000
Special Assessment Debt					
With Government Commitment	3,330,000		(240,000)	3,090,000	250,000
Total Bonds Payable	<u>27,515,000</u>	<u>-</u>	<u>(2,230,000)</u>	<u>25,285,000</u>	<u>2,320,000</u>
OWDA Loans	359,158		(35,451)	323,707	37,309
OPWC Loans	756,621		(87,088)	669,533	87,088
Compensated Absences	<u>17,343,701</u>	<u>8,191,593</u>	<u>(8,726,567)</u>	<u>16,808,727</u>	<u>5,016,770</u>
Governmental Activity-Long Term Liabilities	<u>\$45,974,480</u>	<u>\$8,191,593</u>	<u>(\$11,079,106)</u>	<u>\$43,086,967</u>	<u>\$7,461,167</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
Business-Type Activities:					
General Obligations Bonds	\$5,820,000	\$1,560,000	\$(155,000)	\$7,225,000	\$145,000
OWDA Loans	528,802		(157,218)	371,584	165,004
OPWC Loans	143,410		(9,223)	134,187	9,223
Compensated Absences	<u>84,239</u>	<u>58,625</u>	<u>(69,040)</u>	<u>73,824</u>	<u>23,383</u>
Business-Type Activity - Long Term Liabilities	<u>\$6,576,451</u>	<u>\$1,618,625</u>	<u>\$(390,481)</u>	<u>\$7,804,595</u>	<u>\$342,610</u>

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund and sewer system fund using property tax revenues, charges and user fees. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Compensated absences will be paid from the fund, which the employees' salaries are paid which do not normally include Q Construction and Debt Service. Delinquent special assessments due the county at December 31, 2011 was \$214,869.

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

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 17 – FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to balance classification and fund.

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Q Construction	Nonmajor Governmental Funds	Total
Fund Balances:								
Nonspendable:								
Inventory	\$ 213,042	\$ 12,508	\$ 8,085	\$ 3,098	\$ 198,874	\$ -	\$ 530,701	\$ 966,308
Notes Receivable	-	-	-	-	-	-	859,667	859,667
Total Nonspendable	213,042	12,508	8,085	3,098	198,874	-	1,390,368	1,825,975
Restricted:								
Legislative and Executive	-	-	-	-	-	-	7,875,780	7,875,780
Judicial	-	-	-	-	-	-	2,830,277	2,830,277
Public Safety	-	-	-	-	-	-	14,205,053	14,205,053
Public Works	-	-	-	-	-	-	2,355,335	2,355,335
Health	-	-	-	12,144,831	-	-	14,813,130	26,957,961
Human Service	-	3,349,791	-	-	-	-	4,365,534	7,715,325
Economic Development And Assistance	-	-	-	-	-	-	801,765	801,765
Debt Service	-	-	-	-	-	-	3,820,357	3,820,357
Total Restricted	-	3,349,791	-	12,144,831	-	-	51,067,231	66,561,853
Committed:								
Capital Improvement Projects	6,585,157	-	-	-	-	-	-	6,585,157
Economic Development and Assistance	457,542	-	-	-	-	-	-	457,542
Public Safety	355,796	-	-	-	-	-	576,872	932,668
Public Works	671,257	-	-	-	-	-	-	671,257
Health	-	-	-	-	-	-	-	-
Human Services	897,591	-	7,746,986	-	17,735,504	-	2,112,243	2,112,243
Debt Service	118,228	-	-	-	-	-	-	26,380,081
Total Committed	9,085,571	-	7,746,986	-	17,735,504	-	2,689,115	37,257,176
Assigned:								
Legislative and Executive	550,141	-	-	-	-	-	-	550,141
Judicial	55,367	-	-	-	-	-	-	55,367
Public Safety	28,933	-	-	-	-	-	-	28,933
Total Assigned	634,441	-	-	-	-	-	-	634,441
Unassigned (Deficit):	15,355,966	-	-	-	-	(11,253,882)	(3,868,602)	233,482
Total Fund Balances	\$25,289,020	\$3,362,299	\$7,755,071	\$12,147,929	\$17,934,378	\$(11,253,882)	\$51,278,112	\$106,512,927

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 18 - 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, 2011, there were seventeen series of Healthcare Revenue Bonds and seven Economic Development Bonds outstanding with aggregate principal amounts payable of \$993,065,000 and \$20,946.667, respectively.

NOTE 19 - INTERFUND TRANSACTIONS

Due To/Due From other funds balances as of December 31, 2011 follow:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
Children Services	General Fund	\$23,497
Children Services	Enterprise Fund	1,755
Children Services	Nonmajor Governmental Funds	6,278
LCBDD	Nonmajor Governmental Funds	5,293
Community Mental Health	Children Services	3,000
Nonmajor Governmental Funds	General Fund	295,156
Nonmajor Governmental Funds	Job and Family Services	310,352
Nonmajor Governmental Funds	Nonmajor Governmental Funds	25,401
General Fund	Nonmajor Governmental Funds	35,074
General Fund	Debt Service	14,777
Enterprise Fund	Nonmajor Governmental Funds	8,311
Internal Service Fund	Enterprise Fund	6,775
Total – All Funds		<u>\$735,669</u>

Advances from/to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Q Construction	\$6,585,157
	Nonmajor Governmental Funds	1,190,399
	Enterprise Funds	1,310,015
		<u>\$9,085,571</u>

Inter Fund Transfers:

	<u>Transfers in:</u>			
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Enterprise</u>	<u>Totals</u>
Transfers Out:				
General Fund	\$ -	\$ 103,088	\$150,000	\$ 253,088
LCBDD	-	3,500,000	-	3,500,000
Q Construction	-	2,915,000	-	2,915,000
Nonmajor Governmental	69,256	-	-	69,256
Totals	<u>\$69,256</u>	<u>\$6,518,088</u>	<u>\$150,000</u>	<u>\$6,737,344</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)

Lorain County, Ohio
Notes to Basic Financial Statements
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payments between funds are made. The balance of \$1,190,399 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 20 – BUDGETARY BASIS OF ACCOUNTING

A reconciliation for the major governmental funds at December 31, 2011 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:

	<u>General Fund</u>	<u>Job and Family Services</u>	<u>Children Services</u>	<u>LCBDD</u>	<u>Community Mental Health</u>
Budget Basis	\$ 2,163,497	\$ (566,041)	\$196,983	\$ 2,198,141	\$ 511,039
Net Adjustment for Revenue Accruals	156,924	(350,164)	(558,495)	(455,844)	(586,947)
Net Adjustment for Expenditure Accruals	(73,802)	108,047	(196,668)	6,848	(1,478,068)
Net Adjustment for Encumbrances	1,097,034	408,823	78,690	2,236,165	1,039,397
Net Adjustments for Other Financing Sources (Uses) Accruals	(1,315,478)	-	-	-	-
GAAP Basis	<u>\$2,028,175</u>	<u>\$(399,335)</u>	<u>\$ (479,490)</u>	<u>\$ 3,985,310</u>	<u>\$ (514,579)</u>

NOTE 21 – 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 22 - CONTINGENT LIABILITIES

A. Grants

The County received financial assistance from Federal and State agencies in the forms of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. Management has been made aware of a noncompliance issue where excess charge backs to the Department of Health and Human Services may result in a liability for repayment. The ultimate outcome and amount cannot be determined at this time.

B. Litigation

As of December 31, 2011, 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.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 23 - RELATED PARTY TRANSACTIONS

During the year ended June 30, 2011 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 \$1,110,139 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 \$385,441 for current and prior years assistance.

NOTE 24 - CONTRACTUAL COMMITMENTS

During 2011, the County entered into various contracts for building construction and renovations totaling \$3,726,813. The amounts paid on the contracts were \$2,514,775 with \$19,291 unused as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$1,192,747.

NOTE 25 - GUARANTEE

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

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, 2011 there has been no draw down on this line.

NOTE 26 - SUBSEQUENT EVENT

On March 14, 2012 the County issued \$5,^{2,051,000}~~230,000~~ Various Improvement Notes, Series 2012 for the purpose of retiring the Outstanding Highway Improvement Note and the Salt Storage Facility Construction Note and to pay costs of improving highways, roads, streets, bridges and salt storage facility in anticipation of the issuance of bonds.

On June 2012 the County issued a Various Improvement Bond, Series 2012 in the amount of \$5,280,000 for the purpose of retiring the Outstanding Highway Improvement Note and the Salt Storage Facility Construction Note and to pay costs of constructing a salt storage facility and improving highways, roads, streets and bridges.

NOTE 27 - 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, 2011 the value of these services was estimated to be \$1,110,139.

Lorain County, Ohio
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For the Year Ended December 31, 2011

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

2. Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$293,919 at June 30, 2011.

3. Investments

Investments at June 30, 2011 consist of the bonds and funds, which are recorded at fair value.

4. Investment Loss

Investment loss for the year ended June 30, 2011, consisted of interest income, dividend income, and gains and losses, both realized and unrealized.

5. Restricted Funds

During the year ended June 30, 2011, the board restricted a certain amount of previously unrestricted funds for future operating reserves.

NOTE 28 - LORAIN COUNTY PORT AUTHORITY

1. Summary of Significant Accounting Policies

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

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

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

As of December 31, 2011, the Authority has a liability to the County in the amount of \$385,441 for past and current operating loans. Under GASB Statement No. 14, this is considered to be a financial burden on the County; also the County can impose its will on the Authority through the appointment of the members of the Board of Directors. Therefore, the Authority is a component unit of the County whose financial statements are discretely presented in the County's financial statements.

- B. Basis of Accounting – The accompanying financial statements have been prepared on the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. All transactions are accounted for in a single business-type activity. The Authority applies all GASB pronouncements as well as

Lorain County, Ohio
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Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless the pronouncements conflict with or contradict GASB pronouncements. The Authority has elected not to apply FASB Statements and Interpretations issued after November 30, 1989.

- C. Budgetary Process – Ohio Revised Code Section 4582.39 requires the Authority to prepare a budget annually. This budget includes estimated receipts and appropriations and is prepared on the cash basis of accounting.
- D. Cash, Cash Equivalents and Investments – The Ohio Revised Code prescribes allowable deposits and investments. For purposes of the Statement of Cash Flows, the Authority considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Investments are reported at fair value, which is based on quoted market prices.
- E. Capital Assets – Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. Buildings are depreciated using the straight-line method for a period of 50 years.
- F. Net Assets – Net assets represent the difference between assets and liabilities. Net assets invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Port Authority or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted resources are applied first when an expense is incurred for both restricted and unrestricted assets.
- G. Operating Revenues and Expenses – Operating revenues are those revenues that are generated directly from the primary activities. For the Port Authority, these revenues are primarily rental income, CVB-other monthly fees, and application fees. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the Port Authority. Revenues and expenses not meeting those definitions are reported as non-operating.
- H. Contributions of Capital – Contributions of capital arise from outside contributions of capital assets or from outside contributions of resources restricted to capital acquisition and construction. The Port Authority had no capital contributions during 2011.
- I. Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those expected.

2. Cash, Cash Equivalents and Investments

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

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

Deposits – At December 31, 2011, the bank balance of the Authority's deposits was \$450,889. Deposits are either (1) insured by the Federal Deposit Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Authority or (3) collateralized by the financial institution's public entity deposit pool.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

Investments – As of December 31, 2011, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,510,612	\$2,510,612

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

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

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

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

3. Risk Management

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

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

4. Bond Fund Program

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

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

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

Amounts held in the Authority’s Bond Fund Program Reserve was \$2,510,612 at December 31, 2011 and are reflected in the Statement of Net Assets.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

5. Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance 01/01/11	Additions	Deletions	Balance 12/31/11
Capital Assets, Being Depreciated:				
Buildings	\$1,592,000	\$ -	\$ -	\$1,592,000
Building Improvements	295,111	-	-	295,111
Less Accumulated Depreciation:				
Buildings	(62,143)	(31,836)	-	(93,979)
Building Improvements	(1,968)	(5,902)	-	(7,870)
Total Capital Assets, Being Depreciated, net	<u>\$1,823,000</u>	<u>\$(37,738)</u>	<u>\$ -</u>	<u>\$1,785,262</u>

6. Related Party Transactions

The Authority utilizes certain Lorain County employees without reimbursement.

7. Letter of Credit

On June 27, 2008, the Authority entered into an agreement to increase their Letter of Credit with Lorain National Bank from \$3 million to \$8 million. The purpose of the Letter of Credit is to supplement the reserves available in the Program Reserve Fund and enable the Authority to issue additional series of bonds under the indenture to finance costs of projects and promote the creation and preservation of jobs and employment opportunities within the County. Due to market conditions and with the intent to enhance the marketability and rating on a bond financed expansion project, the Authority supplemented the existing Letter of Credit with an additional wrapping Letter of Credit with the Federal Home Loan Bank of Cincinnati (FHLB). However, the local company pulled out of the project. As of December 31, 2011, the Authority has not used the LNB Letter of Credit or the supplemental FHLB Letter of Credit. The Authority has maintained the enhancements with the goal to attract a partnership with another Port Authority.

8. Conduit Debt

The Authority has issued revenue bonds and certificates of participation to provide financial assistance to governmental and non-profit entities for the acquisition and construction of facilities deemed to be in the public interest. The Authority is not obligated in any manner for repayment of the bonds or certificates of participation. Accordingly, a liability is not reported in the accompanying financial statements. However, the issuance of such conduit debt supports the Authority's purpose and drives local economic development. The aforementioned issuance of conduit debt also produces additional revenues for the Authority.

As of December 31, 2011 revenue bonds outstanding from the Authority's Program Bond fund with an original issue amount of \$2,365,000 of which \$2,510,612 remain outstanding as of December 31, 2011. However, the Authority's total remaining reserve dollars are \$5,750,000 or approximately 247% of the outstanding bonds.

9. Subsequent Event

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

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2011

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 7,979,081	\$ 7,244,534	\$ 7,244,534	\$ -	\$ 7,244,534	\$ -
Sales Tax	14,400,000	15,592,268	15,592,268	-	15,592,268	-
Charges for Services	3,787,238	3,521,103	3,521,103	-	3,521,103	-
Licenses, Permits and Fees	7,174,452	7,458,514	7,534,824	-	7,534,824	76,310
Fines and Forfeitures	1,000,000	949,033	959,030	-	959,030	9,997
Intergovernmental	5,097,128	7,011,889	7,022,931	-	7,022,931	11,042
Interest	1,522,090	1,560,811	1,596,210	-	1,596,210	35,399
Other	1,171,690	1,992,253	1,992,253	-	1,992,253	-
Total Revenues	42,131,679	45,330,405	45,463,153	-	45,463,153	132,748
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	595,589	993,265	903,673	-	903,673	89,592
Fringe Benefits	97,776	168,590	156,436	-	156,436	12,154
Supplies and Materials	32,684	31,201	9,021	1,064	10,085	21,116
Contractual Services	15,631	15,631	1,191	-	1,191	14,440
Equipment	37,231	35,369	24,126	2,403	26,529	8,840
Other	34,461	32,461	5,298	-	5,298	27,163
Total Commissioners	813,372	1,276,517	1,099,745	3,467	1,103,212	173,305
Auditor:						
Salaries and Wages	584,964	1,191,288	1,191,226	-	1,191,226	62
Fringe Benefits	117,589	196,082	188,503	-	188,503	7,579
Supplies and Materials	55,303	45,694	31,190	9,600	40,790	4,904
Contractual Services	209,994	219,493	114,433	101,145	215,578	3,915
Equipment	35,961	35,960	35,633	-	35,633	327
Other	256,090	256,090	141,492	-	141,492	114,598
Total Auditor	1,259,901	1,944,607	1,702,477	110,745	1,813,222	131,385
Treasurer:						
Salaries and Wages	182,891	347,255	347,127	-	347,127	128
Fringe Benefits	31,735	54,814	54,052	-	54,052	762
Supplies and Materials	12,251	6,451	3,702	-	3,702	2,749
Contractual Services	49,999	49,808	45,090	-	45,090	4,718
Equipment	4,791	-	-	-	-	-
Other	7,428	4,457	2,494	-	2,494	1,963
Total Treasurer	289,095	462,785	452,465	-	452,465	10,320
Prosecuting Attorney:						
Salaries and Wages	950,902	1,365,197	1,321,983	-	1,321,983	43,214
Fringe Benefits	367,088	363,488	331,214	-	331,214	32,274
Supplies and Materials	50,114	78,420	42,525	33,383	75,908	2,512
Contractual Services	45,491	33,559	18,717	13,546	32,263	1,296
Equipment	87,104	59,002	57,162	1,315	58,477	525
Other	67,977	69,515	64,404	3,875	68,279	1,236
Total Prosecuting Attorney	1,568,676	1,969,181	1,836,005	52,119	1,888,124	81,057

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	49,431	118,847	106,946	-	106,946	11,901
Fringe Benefits	10,602	18,249	16,300	-	16,300	1,949
Supplies and Materials	9,332	7,266	3,850	-	3,850	3,416
Contractual Services	47,617	30,913	2,109	10,544	12,653	18,260
Equipment	25,248	15,248	505	-	505	14,743
Other	898	898	200	-	200	698
Total Records Center	143,128	191,421	129,910	10,544	140,454	50,967
Board of Revisions:						
Salaries and Wages	28,390	60,736	58,261	-	58,261	2,475
Fringe Benefits	6,755	11,441	9,961	-	9,961	1,480
Supplies and Materials	1,572	2,172	1,926	-	1,926	246
Contractual Services	487	1,044	849	-	849	195
Equipment	1,910	2,084	1,344	-	1,344	740
Other	1,696	365	26	-	26	339
Total Board of Revisions	40,810	77,842	72,367	-	72,367	5,475
Board of Elections:						
Salaries and Wages	867,811	1,338,542	1,273,564	-	1,273,564	64,978
Fringe Benefits	85,804	173,912	168,205	-	168,205	5,707
Supplies and Materials	156,519	210,216	123,225	66,940	190,165	20,051
Contractual Services	229,852	215,339	149,278	15,200	164,478	50,861
Equipment	132,579	82,167	40,096	31,821	71,917	10,250
Other	63,345	108,526	75,045	28,598	103,643	4,883
Total Board of Elections	1,535,910	2,128,702	1,829,413	142,559	1,971,972	156,730
Community Maintenance:						
Salaries and Wages	503,080	1,071,925	1,032,515	-	1,032,515	39,410
Fringe Benefits	118,657	204,202	176,941	-	176,941	27,261
Supplies and Materials	795,498	772,342	530,373	14,605	544,978	227,364
Contractual Services	3,914,144	3,617,738	2,565,995	396,423	2,962,418	655,320
Equipment	130,776	163,464	68,725	2,475	71,200	92,264
Capital Outlay	32,051	32,051	-	-	-	32,051
Other	25,459	22,927	395	-	395	22,532
Total Community Maintenance	5,519,665	5,884,649	4,374,944	413,503	4,788,447	1,096,202
Community Development:						
Salaries and Wages	240,638	494,544	455,988	-	455,988	38,556
Fringe Benefits	60,513	95,194	78,707	-	78,707	16,487
Supplies and Materials	5,742	5,942	2,818	-	2,818	3,124
Contractual Services	299,704	300,704	135,447	-	135,447	165,257
Equipment	4,400	3,900	380	-	380	3,520
Other	94,578	93,578	34,882	-	34,882	58,696
Total Community Development	705,575	993,862	708,222	-	708,222	285,640

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	273,701	506,941	479,928	-	479,928	27,013
Fringe Benefits	47,932	89,412	81,365	-	81,365	8,047
Supplies and Materials	6,033	6,033	5,493	-	5,493	540
Equipment	-	-	-	-	-	-
Other	8,474	8,474	4,937	-	4,937	3,537
Total Recorder	336,140	610,860	571,723	-	571,723	39,137
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	49,246	105,700	91,833	-	91,833	13,867
Fringe Benefits	11,761	18,778	15,443	-	15,443	3,335
Supplies and Materials	2,400	2,400	587	-	587	1,813
Contractual Services	1,200	1,200	480	-	480	720
Other	9,050	9,050	1,573	-	1,573	7,477
Total Building Inspection	73,657	137,128	109,916	-	109,916	27,212
Insurance/Pensions/Taxes:						
Fringe Benefits	7,561,511	7,578,224	7,439,783	-	7,439,783	138,441
Contractual Services	45,600	15,600	8,691	-	8,691	6,909
Other	154,779	161,199	106,493	-	106,493	54,706
Total Insurance/Pensions/Taxes	7,761,890	7,755,023	7,554,967	-	7,554,967	200,056
Miscellaneous:						
Contractual Services	1,191,569	805,806	509,007	63,075	572,082	233,724
Other	371,088	385,566	308,801	618	309,419	76,147
Total Miscellaneous	1,562,657	1,191,372	817,808	63,693	881,501	309,871
Total General Government - Legislative and Executive	21,635,476	24,648,949	21,284,962	796,630	22,081,592	2,567,357
Judicial:						
Court of Appeals:						
Contractual Services	197,211	172,211	118,350	-	118,350	53,861
Total Court of Appeals	197,211	172,211	118,350	-	118,350	53,861

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	957,508	1,902,352	1,878,966	-	1,878,966	23,386
Fringe Benefits	222,248	353,826	325,123	-	325,123	28,703
Supplies and Materials	40,669	39,782	20,669	-	20,669	19,113
Contractual Services	967,186	1,156,986	1,058,165	-	1,058,165	98,821
Equipment	49,101	31,901	7,912	-	7,912	23,989
Other	39,620	46,120	20,462	-	20,462	25,658
Total Common Pleas Court	2,276,332	3,530,967	3,311,297	-	3,311,297	219,670
Domestic Relations-Domestic Relations:						
Salaries and Wages	819,248	1,637,034	1,633,105	-	1,633,105	3,929
Fringe Benefits	174,564	293,218	278,269	-	278,269	14,949
Supplies and Materials	24,202	21,663	19,357	2,125	21,482	181
Contractual Services	22,160	36,817	36,783	-	36,783	34
Equipment	30,251	20,295	18,189	2,006	20,195	100
Other	33,380	30,591	26,164	4,310	30,474	117
Total Domestic Relations - Domestic Relations	1,103,805	2,039,618	2,011,867	8,441	2,020,308	19,310
Domestic Relations-Juvenile Probation:						
Salaries and Wages	528,126	1,087,405	1,084,772	-	1,084,772	2,633
Fringe Benefits	112,572	198,419	176,529	-	176,529	21,890
Supplies and Materials	30,052	34,674	32,147	2,075	34,222	452
Contractual Services	409,945	392,301	388,930	3,303	392,233	68
Equipment	41,159	29,523	27,455	2,067	29,522	1
Other	48,805	46,285	44,296	1,385	45,681	604
Total Domestic Relations - Juvenile Probation	1,170,659	1,788,607	1,754,129	8,830	1,762,959	25,648
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	537,803	1,235,963	1,231,750	-	1,231,750	4,213
Fringe Benefits	104,806	207,258	207,030	-	207,030	228
Supplies and Materials	72,557	65,672	59,950	5,626	65,576	96
Contractual Services	419,851	382,948	303,515	75,314	378,829	4,119
Equipment	50,169	28,211	8,511	19,154	27,665	546
Other	1,986	4,514	3,861	-	3,861	653
Total Domestic Relations-Juvenile Detention Home	1,187,172	1,924,566	1,814,617	100,094	1,914,711	9,855
Domestic Relations-Child Support:						
Salaries and Wages	369,951	400,950	387,564	-	387,564	13,386
Fringe Benefits	220,211	223,044	222,214	-	222,214	830
Supplies and Materials	37,197	35,810	31,397	4,400	35,797	13
Contractual Services	68,590	7,454	6,629	738	7,367	87
Equipment	3,120	1,145	1,145	-	1,145	-
Other	5,420	3,071	2,571	500	3,071	-
Total Domestic Relations-Child Support:	704,489	671,474	651,520	5,638	657,158	14,316

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	234,956	551,880	549,654	-	549,654	2,226
Fringe Benefits	44,736	94,444	94,256	-	94,256	188
Supplies and Materials	5,912	7,031	7,030	-	7,030	1
Contractual Services	40,072	40,007	33,709	6,275	39,984	23
Equipment	3,353	583	583	-	583	-
Other	2,244	3,348	3,258	-	3,258	90
Total Domestic Relations-Hazel Webber Home	331,273	697,293	688,490	6,275	694,765	2,528
Probate Court:						
Salaries and Wages	215,682	488,613	488,613	-	488,613	-
Fringe Benefits	51,203	81,339	81,339	-	81,339	-
Supplies and Materials	8,160	6,834	4,457	2,377	6,834	-
Contractual Services	2,375	1,992	1,992	-	1,992	-
Equipment	240	548	548	-	548	-
Other	2,389	3,020	2,883	-	2,883	137
Total Probate Court	280,049	582,346	579,832	2,377	582,209	137
Clerk of Courts:						
Salaries and Wages	475,685	1,070,607	1,067,617	-	1,067,617	2,990
Fringe Benefits	86,097	172,423	171,766	-	171,766	657
Supplies and Materials	38,696	43,722	37,984	-	37,984	5,738
Contractual Services	78,973	65,332	35,880	-	35,880	29,452
Equipment	10,466	2,966	2,139	-	2,139	827
Other	13,608	15,608	9,289	-	9,289	6,319
Total Clerk of Courts	703,525	1,370,658	1,324,675	-	1,324,675	45,983
Municipal Court:						
Salaries and Wages	555,000	553,220	475,906	-	475,906	77,314
Fringe Benefits	121,360	123,140	106,603	-	106,603	16,537
Contractual Services	286,175	556,175	491,942	-	491,942	64,233
Other	115,894	115,894	115,894	-	115,894	-
Total Municipal Courts	1,078,429	1,348,429	1,190,345	-	1,190,345	158,084
Total General Government - Judicial	9,032,944	14,126,169	13,445,122	131,655	13,576,777	549,392

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	197,724	294,505	294,473	-	294,473	32
Fringe Benefits	27,826	51,783	49,936	-	49,936	1,847
Supplies and Materials	2,250	3,949	3,536	-	3,536	413
Contractual Services	83,022	74,629	58,271	9,426	67,697	6,932
Equipment	130	609	609	-	609	-
Other	11,509	11,909	9,973	-	9,973	1,936
Total Coroner	322,461	437,384	416,798	9,426	426,224	11,160
Sheriff:						
Salaries and Wages	1,973,460	4,206,112	4,173,101	-	4,173,101	33,011
Fringe Benefits	428,867	834,891	817,638	-	817,638	17,253
Supplies and Materials	208,073	257,057	215,718	33,897	249,615	7,442
Contractual Services	145,195	227,499	183,887	35,325	219,212	8,287
Equipment	167,094	167,472	123,337	41,680	165,017	2,455
Other	172,289	156,034	100,330	7,055	107,385	48,649
Total Sheriff	3,094,978	5,849,065	5,614,011	117,957	5,731,968	117,097
Hazardous Materials Coordination:						
Salaries and Wages	28,157	63,211	58,870	-	58,870	4,341
Fringe Benefits	5,688	11,638	10,379	-	10,379	1,259
Supplies and Materials	366	366	-	-	-	366
Equipment	2,110	2,110	-	-	-	2,110
Other	5,314	1,314	-	-	-	1,314
Total Hazardous Materials Coordination	41,635	78,639	69,249	-	69,249	9,390
Community Disaster Services:						
Salaries and Wages	49,561	114,627	108,424	-	108,424	6,203
Fringe Benefits	9,652	20,384	18,547	-	18,547	1,837
Supplies and Materials	8,908	12,908	9,079	-	9,079	3,829
Contractual Services	31,952	46,431	28,488	1,012	29,500	16,931
Equipment	17,625	7,275	30	-	30	7,245
Other	9,130	3,668	774	-	774	2,894
Total Community Disaster Services	126,828	205,293	165,342	1,012	166,354	38,939
Total Public Safety	3,585,902	6,570,381	6,265,400	128,395	6,393,795	176,586

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	22,070	47,227	47,099	-	47,099	128
Fringe Benefits	4,875	8,520	8,289	-	8,289	231
Total Public Works	26,945	55,747	55,388	-	55,388	359
Health:						
Registration of Vital Statistics:						
Contractual Services	4,971	4,971	2,939	-	2,939	2,032
Total Health	4,971	4,971	2,939	-	2,939	2,032
Human Services:						
Workforce Development Agency:						
Salaries and Wages	115,182	67,417	8,585	-	8,585	58,832
Fringe Benefits	107,971	55,997	41,726	-	41,726	14,271
Total Workforce Development Agency	223,153	123,414	50,311	-	50,311	73,103
Soldiers' Relief Commission Board:						
Salaries and Wages	183,500	373,000	372,264	-	372,264	736
Fringe Benefits	39,301	64,991	63,023	-	63,023	1,968
Supplies and Materials	50,300	52,140	48,873	-	48,873	3,267
Contractual Services	73,280	67,380	57,311	7,204	64,515	2,865
Equipment	7,180	4,680	3,496	-	3,496	1,184
Other	474,500	475,060	340,392	-	340,392	134,668
Total Soldiers' Relief Commission Board	828,061	1,037,251	885,359	7,204	892,563	144,688
Public Assistance:						
Other - Grants	1,329,184	1,262,184	1,088,017	-	1,088,017	174,167
Total Public Assistance	1,329,184	1,262,184	1,088,017	-	1,088,017	174,167
Total Human Services	2,380,398	2,422,849	2,023,687	7,204	2,030,891	391,958
Capital Outlay:						
Capital Improvements	278,348	245,771	95,370	33,150	128,520	117,251
Total Capital Outlay	278,348	245,771	95,370	33,150	128,520	117,251

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Intergovernmental:						
Contractual Services	3,400	3,718	-	-	-	3,718
Other - Grants	161,718	161,400	161,400	-	161,400	-
Total Intergovernmental	165,118	165,118	161,400	-	161,400	3,718
Total Expenditures	37,110,102	48,239,955	43,334,268	1,097,034	44,431,302	3,808,653
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,021,577	(2,909,550)	2,128,885	(1,097,034)	1,031,851	3,941,401
Other Financing Sources (Uses)						
Advances - In	25,478	1,660,478	1,660,478	-	1,660,478	-
Advances - Out	(20,000)	(345,000)	(345,000)	-	(345,000)	-
Operating Transfers - In	-	69,256	69,256	-	69,256	-
Operating Transfers - Out	(14,514,122)	(3,002,204)	(253,088)	-	(253,088)	2,749,116
Total Other Financing Sources (Uses)	(14,508,644)	(1,617,470)	1,131,646	-	1,131,646	2,749,116
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(9,487,067)	(4,527,020)	3,260,531	\$ (1,097,034)	\$ 2,163,497	\$ 6,690,517
Fund Balance at Beginning of Year	9,785,683	9,785,683	9,785,683			
Fund Balance at End of Year	\$ 298,616	\$ 5,258,663	\$ 13,046,214			

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.

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

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

Case Management Special Project Fund- To account for revenues and expenditures for the efficient operation of special projects relating to case management system of the Common Pleas Court.

Small Business Development Center – To account for federal grants used to reimburse consultants for counseling services.

Debt Service Fund – 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, 2011

	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	\$ 417,215	\$ 35,657	\$ 638,366	\$ 203,711	\$ 1,060,220
Cash with Fiscal Agent	-	-	325,498	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	3,152,957	5,815	139,214	-	11,052
Notes Receivable	-	-	353,792	97,346	-
Due from Other Funds	6,480	-	-	-	-
Materials and Supplies Inventory	3,540	-	-	-	-
Total Assets	<u>\$ 3,580,197</u>	<u>\$ 41,472</u>	<u>\$ 1,456,870</u>	<u>\$ 301,057</u>	<u>\$ 1,071,272</u>
Liabilities					
Accounts Payable	\$ 609,790	\$ -	\$ 8,202	\$ 97,346	\$ 8,333
Contracts Payable	-	-	64,884	-	-
Intergovernmental Payable	16,320	2,149	96,000	-	-
Advance from Other Funds	-	-	207,542	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	1,834,445	-	139,214	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>2,460,555</u>	<u>2,149</u>	<u>515,842</u>	<u>97,346</u>	<u>8,333</u>
Fund Balances					
Nonspendable	3,540	-	349,196	97,346	-
Restricted	1,116,102	39,323	591,832	106,365	1,062,939
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>1,119,642</u>	<u>39,323</u>	<u>941,028</u>	<u>203,711</u>	<u>1,062,939</u>
Total Liabilities and Fund Balances	<u>\$ 3,580,197</u>	<u>\$ 41,472</u>	<u>\$ 1,456,870</u>	<u>\$ 301,057</u>	<u>\$ 1,071,272</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ 315,042	\$ 276,601	\$ 34,523	\$ 2,872,843	\$ 23,205	\$ 6,497,576
-	-	-	-	-	-
-	12,284	-	-	-	-
1,311,664	20,446	14,250	294,723	-	-
-	-	-	150,708	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,626,706</u>	<u>\$ 309,331</u>	<u>\$ 48,773</u>	<u>\$ 3,318,274</u>	<u>\$ 23,205</u>	<u>\$ 6,497,576</u>
\$ 429,155	\$ 14,918	\$ 3,384	\$ 107,732	\$ -	\$ 53,481
76,768	-	-	-	-	87,401
239,216	9,809	-	17,974	-	46,386
300,000	-	-	-	-	-
4,695	-	-	4,167	-	-
-	-	14,250	-	-	-
-	-	-	-	-	-
<u>1,049,834</u>	<u>24,727</u>	<u>17,634</u>	<u>129,873</u>	<u>-</u>	<u>187,268</u>
-	-	-	150,708	-	-
-	284,604	31,139	3,037,693	23,205	6,310,308
576,872	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>576,872</u>	<u>284,604</u>	<u>31,139</u>	<u>3,188,401</u>	<u>23,205</u>	<u>6,310,308</u>
<u>\$ 1,626,706</u>	<u>\$ 309,331</u>	<u>\$ 48,773</u>	<u>\$ 3,318,274</u>	<u>\$ 23,205</u>	<u>\$ 6,497,576</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2011

	Nonmajor Special Revenue Funds				
	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Assets					
Cash and Cash Equivalents	\$ 509,214	\$ 222,654	\$ 35,265	\$ 141,723	\$ 1,700,355
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	23,482	-	530,245	500,804
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	67,288
Materials and Supplies Inventory	-	-	-	-	453,620
Total Assets	<u>\$ 509,214</u>	<u>\$ 246,136</u>	<u>\$ 35,265</u>	<u>\$ 671,968</u>	<u>\$ 2,722,067</u>
Liabilities					
Accounts Payable	\$ 23,806	\$ 26,339	\$ -	\$ 26,112	\$ 307,092
Contracts Payable	11,035	-	-	-	6,527
Intergovernmental Payable	17,082	27,385	-	25,875	121,490
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	265,123	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>51,923</u>	<u>53,724</u>	<u>-</u>	<u>317,110</u>	<u>435,109</u>
Fund Balances					
Nonspendable	-	-	-	-	453,620
Restricted	457,291	-	35,265	354,858	1,833,338
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	192,412	-	-	-
	<u>457,291</u>	<u>192,412</u>	<u>35,265</u>	<u>354,858</u>	<u>2,286,958</u>
Total Liabilities and Fund Balances	<u>\$ 509,214</u>	<u>\$ 246,136</u>	<u>\$ 35,265</u>	<u>\$ 671,968</u>	<u>\$ 2,722,067</u>

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ 48,083	\$ 66,352	\$ 302,234	\$ 665,012	\$ 712,794	\$ 269,018
-	-	-	-	-	-
99,105	46,090	513,383	30,051	644,518	-
-	-	-	2,637	-	-
<u>\$ 147,188</u>	<u>\$ 112,442</u>	<u>\$ 815,617</u>	<u>\$ 697,700</u>	<u>\$ 1,357,312</u>	<u>\$ 269,018</u>
\$ 8,442	\$ 55,596	\$ -	\$ 7,086	\$ 60,942	\$ -
-	-	10,180	1,321	3,286	-
3,180	12,329	84,500	5,747	39,476	115,643
-	149,000	150,000	60,000	-	-
-	-	-	-	4,121	-
66,070	-	513,383	22,947	228,299	-
<u>77,692</u>	<u>216,925</u>	<u>758,063</u>	<u>97,101</u>	<u>336,124</u>	<u>115,643</u>
-	-	-	-	-	-
69,496	-	57,554	600,599	1,021,188	153,375
-	-	-	-	-	-
-	(104,483)	-	-	-	-
<u>69,496</u>	<u>(104,483)</u>	<u>57,554</u>	<u>600,599</u>	<u>1,021,188</u>	<u>153,375</u>
<u>\$ 147,188</u>	<u>\$ 112,442</u>	<u>\$ 815,617</u>	<u>\$ 697,700</u>	<u>\$ 1,357,312</u>	<u>\$ 269,018</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2011

Nonmajor Special Revenue Funds					
	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Assets					
Cash and Cash Equivalents	\$ 53,077	\$ 657,086	\$ 1,237,849	\$ 244,371	\$ 81,136
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	12,951	623,404	2,980	-
Notes Receivable	-	-	-	-	262,417
Due from Other Funds	-	3,952	-	-	-
Materials and Supplies Inventory	-	-	9,531	-	-
Total Assets	\$ 53,077	\$ 673,989	\$ 1,870,784	\$ 247,351	\$ 343,553
Liabilities					
Accounts Payable	\$ 380	\$ 6,702	\$ 15,744	\$ 4,622	\$ -
Contracts Payable	-	2,047	-	-	-
Intergovernmental Payable	-	7,125	13,995	4,562	26,616
Advance from Other Funds	-	-	-	-	118,228
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	583,220	-	-
Notes Payable	-	-	-	-	323,707
Total Liabilities	380	15,874	612,959	9,184	468,551
Fund Balances					
Nonspendable	-	-	9,531	-	262,417
Restricted	52,697	658,115	1,248,294	238,167	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(387,415)
	<u>52,697</u>	<u>658,115</u>	<u>1,257,825</u>	<u>238,167</u>	<u>(124,998)</u>
Total Liabilities and Fund Balances	\$ 53,077	\$ 673,989	\$ 1,870,784	\$ 247,351	\$ 343,553

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ 4,586,168	\$ 2,103,860	\$ 584,695	\$ 808,336	\$ 8,957,461	\$ 2,160,607
-	-	-	-	-	-
-	-	18,946	-	-	-
342,170	285,646	379,285	161,221	1,924,989	953,759
-	-	-	-	-	-
-	-	-	-	-	-
-	61,262	-	-	-	1,030
<u>\$ 4,928,338</u>	<u>\$ 2,450,768</u>	<u>\$ 982,926</u>	<u>\$ 969,557</u>	<u>\$ 10,882,450</u>	<u>\$ 3,115,396</u>
\$ 129,320	\$ 160,362	\$ 122,822	\$ 4,457	\$ 83,976	\$ 73,906
-	11,401	-	-	-	-
63,264	105,500	23,136	4,826	37,810	79,950
-	-	-	-	-	-
-	-	3,301	-	-	501,455
-	-	327,931	152,995	1,733,441	17,338
-	-	-	-	-	-
<u>192,584</u>	<u>277,263</u>	<u>477,190</u>	<u>162,278</u>	<u>1,855,227</u>	<u>672,649</u>
-	61,262	-	-	-	1,030
4,735,754	-	505,736	807,279	9,027,223	2,441,717
-	2,112,243	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,735,754</u>	<u>2,173,505</u>	<u>505,736</u>	<u>807,279</u>	<u>9,027,223</u>	<u>2,442,747</u>
<u>\$ 4,928,338</u>	<u>\$ 2,450,768</u>	<u>\$ 982,926</u>	<u>\$ 969,557</u>	<u>\$ 10,882,450</u>	<u>\$ 3,115,396</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2011

	Nonmajor Special Revenue Funds				
	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Assets					
Cash and Cash Equivalents	\$ 11,973	\$ -	\$ 255,872	\$ 423,978	\$ 629
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	41,826	1,110,612	-	-	-
Receivables, Net of Allowances	7,798	-	119,773	409,973	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	1,718	-	-	-	-
Total Assets	<u>\$ 63,315</u>	<u>\$ 1,110,612</u>	<u>\$ 375,645</u>	<u>\$ 833,951</u>	<u>\$ 629</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	18,293	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	119,773	372,258	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>138,066</u>	<u>372,258</u>	<u>-</u>
Fund Balances					
Nonspendable	1,718	-	-	-	-
Restricted	61,597	1,110,612	237,579	461,693	629
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>63,315</u>	<u>1,110,612</u>	<u>237,579</u>	<u>461,693</u>	<u>629</u>
Total Liabilities and Fund Balances	<u>\$ 63,315</u>	<u>\$ 1,110,612</u>	<u>\$ 375,645</u>	<u>\$ 833,951</u>	<u>\$ 629</u>

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Violent Offender	Marriage Licenses	Medicaid Outreach	Court Security
\$ 18	\$ 93,053	\$ 22,214	\$ 71,977	\$ 1	\$ 104,537
-	-	-	-	-	-
-	-	19,560	3,450	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 93,053</u>	<u>\$ 41,774</u>	<u>\$ 75,427</u>	<u>\$ 1</u>	<u>\$ 104,537</u>
\$ -	\$ -	\$ 1,193	\$ -	\$ -	\$ -
-	-	-	31,245	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>1,193</u>	<u>31,245</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
18	93,053	40,581	44,182	1	104,537
-	-	-	-	-	-
-	-	-	-	-	-
<u>18</u>	<u>93,053</u>	<u>40,581</u>	<u>44,182</u>	<u>1</u>	<u>104,537</u>
<u>\$ 18</u>	<u>\$ 93,053</u>	<u>\$ 41,774</u>	<u>\$ 75,427</u>	<u>\$ 1</u>	<u>\$ 104,537</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2011

Nonmajor Special Revenue Funds

	Criminal History On-Line	LCBDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison
Assets					
Cash and Cash Equivalents	\$ 8,506	\$ 4,085,825	\$ 47,766	\$ 23,596	\$ 15,600
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	86,507	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 8,506</u>	<u>\$ 4,085,825</u>	<u>\$ 134,273</u>	<u>\$ 23,596</u>	<u>\$ 15,600</u>
Liabilities					
Accounts Payable	\$ -	\$ 66,823	\$ 3,780	\$ -	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	37,633	3,891	-	-
Advance from Other Funds	-	-	55,796	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	70,870	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>104,456</u>	<u>134,337</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	8,506	3,981,369	-	23,596	15,600
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	(64)	-	-
	<u>8,506</u>	<u>3,981,369</u>	<u>(64)</u>	<u>23,596</u>	<u>15,600</u>
Total Liabilities and Fund Balances	<u>\$ 8,506</u>	<u>\$ 4,085,825</u>	<u>\$ 134,273</u>	<u>\$ 23,596</u>	<u>\$ 15,600</u>

Nonmajor Special Revenue Funds

Help America Vote Act	LCBDD- Capital	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program
\$ 5,798	\$ 284,418	\$ 276,295	\$ 69,122	\$ 5,178	\$ 18,860
-	-	-	-	-	-
-	-	2,331,188	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,798</u>	<u>\$ 284,418</u>	<u>\$ 2,607,483</u>	<u>\$ 69,122</u>	<u>\$ 5,178</u>	<u>\$ 18,860</u>
\$ 3,000	\$ -	\$ 7,001	\$ -	\$ -	\$ -
-	-	174,342	-	-	-
-	-	579	4,098	-	-
-	-	-	-	-	-
-	-	53,072	-	-	-
-	-	2,288,812	-	-	-
<u>3,000</u>	<u>-</u>	<u>2,523,806</u>	<u>4,098</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
2,798	284,418	83,677	65,024	5,178	18,860
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,798</u>	<u>284,418</u>	<u>83,677</u>	<u>65,024</u>	<u>5,178</u>	<u>18,860</u>
<u>\$ 5,798</u>	<u>\$ 284,418</u>	<u>\$ 2,607,483</u>	<u>\$ 69,122</u>	<u>\$ 5,178</u>	<u>\$ 18,860</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2011

	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	\$ 7,179	\$ 424	\$ 1,000,484	\$ 22,608	\$ 503,902
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	226,290	-	36,625
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 7,179</u>	<u>\$ 424</u>	<u>\$ 1,226,774</u>	<u>\$ 22,608</u>	<u>\$ 540,527</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 8,766	\$ -	\$ 15,517
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	29,730	-	17,706
Advance from Other Funds	-	-	-	31,540	-
Due to Other Funds	-	-	9,117	-	-
Deferred Revenue	-	-	-	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>47,613</u>	<u>31,540</u>	<u>33,223</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	7,179	424	1,179,161	-	507,304
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	(8,932)	-
	<u>7,179</u>	<u>424</u>	<u>1,179,161</u>	<u>(8,932)</u>	<u>507,304</u>
Total Liabilities and Fund Balances	<u>\$ 7,179</u>	<u>\$ 424</u>	<u>\$ 1,226,774</u>	<u>\$ 22,608</u>	<u>\$ 540,527</u>

Nonmajor Special Revenue Funds

Golden Acres Medicare	Law Enforcement Tech Grant	Watershed Coordinator Grant	Northern Border Initiative Grant	Continuing Professional Training	SERC Grant Account
\$ 347,203	\$ -	\$ 86,035	\$ 34,560	\$ 24	\$ 141,957
-	-	-	-	-	-
43,726	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 390,929</u>	<u>\$ -</u>	<u>\$ 86,035</u>	<u>\$ 34,560</u>	<u>\$ 24</u>	<u>\$ 141,957</u>
\$ 48,136	\$ -	\$ -	\$ -	\$ -	\$ -
51,282	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,351	-	-
-	-	-	-	-	-
<u>99,418</u>	<u>-</u>	<u>-</u>	<u>4,351</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
291,511	-	86,035	30,209	24	141,957
-	-	-	-	-	-
-	-	-	-	-	-
<u>291,511</u>	<u>-</u>	<u>86,035</u>	<u>30,209</u>	<u>24</u>	<u>141,957</u>
<u>\$ 390,929</u>	<u>\$ -</u>	<u>\$ 86,035</u>	<u>\$ 34,560</u>	<u>\$ 24</u>	<u>\$ 141,957</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2011

	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	\$ 761,170	\$276,741	\$111,076	\$ 300,153	\$ 1
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	41,800	-	3,199,061	29,143	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 802,970</u>	<u>\$ 276,741</u>	<u>\$ 3,310,137</u>	<u>\$ 329,296</u>	<u>\$ 1</u>
Liabilities					
Accounts Payable	\$ 7,495	\$ -	\$ -	\$ 26,840	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	8,010	164,960	-	11,772	-
Advance from Other Funds	-	-	100,000	-	-
Due to Other Funds	46,629	-	-	-	-
Deferred Revenue	-	-	3,164,124	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>62,134</u>	<u>164,960</u>	<u>3,264,124</u>	<u>38,612</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	740,836	111,781	46,013	290,684	1
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>740,836</u>	<u>111,781</u>	<u>46,013</u>	<u>290,684</u>	<u>1</u>
Total Liabilities and Fund Balances	<u>\$ 802,970</u>	<u>\$ 276,741</u>	<u>\$ 3,310,137</u>	<u>\$ 329,296</u>	<u>\$ 1</u>

Nonmajor Special Revenue Funds

Home Septic Treatment Systems	Probate Court Dispute Resolution	County Tax Increment Financing Fund	Small Business Development Center	Case Management Special Project Fund
\$ 23,094	\$ 37,556	\$ -	\$ 10,600	\$ 17,250
-	-	-	-	-
-	-	-	-	4,365
-	-	-	-	-
-	-	-	-	-
<u>\$ 23,094</u>	<u>\$ 37,556</u>	<u>\$ -</u>	<u>\$ 10,600</u>	<u>\$ 21,615</u>
\$ -	\$ -	\$ 4,750	\$ 1,675	\$ -
-	-	-	20,000	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	4,750	21,675	-
-	-	-	-	-
23,094	37,556	-	-	21,615
-	-	-	-	-
-	-	-	-	-
-	-	(4,750)	(11,075)	-
<u>23,094</u>	<u>37,556</u>	<u>(4,750)</u>	<u>(11,075)</u>	<u>21,615</u>
<u>\$ 23,094</u>	<u>\$ 37,556</u>	<u>\$ -</u>	<u>\$ 10,600</u>	<u>\$ 21,615</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2011

	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Project Jail Facility Construction	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 48,029,542	\$ 370,088	\$ 190,093	\$ 48,589,723
Cash with Fiscal Agent	325,498	-	-	325,498
Cash in Segregated Accounts	1,183,673	-	-	1,183,673
Receivables, Net of Allowances	18,583,463	4,507,761	-	23,091,224
Notes Receivable	864,263	-	-	864,263
Due from Other Funds	80,357	14,777	-	95,134
Materials and Supplies Inventory	530,701	-	-	530,701
Total Assets	<u>\$ 69,597,497</u>	<u>\$ 4,892,626</u>	<u>\$ 190,093</u>	<u>\$ 74,680,216</u>
Liabilities				
Accounts Payable	\$ 2,645,023	\$ -	\$ 3,567	\$ 2,648,590
Contracts Payable	531,719	-	-	531,719
Intergovernmental Payable	1,545,724	-	-	1,545,724
Advance from Other Funds	1,190,399	-	-	1,190,399
Due to Other Funds	630,908	-	-	630,908
Deferred Revenue	11,914,493	4,350,779	-	16,265,272
Notes Payable	323,707	265,785	-	589,492
Total Liabilities	<u>18,781,973</u>	<u>4,616,564</u>	<u>3,567</u>	<u>23,402,104</u>
Fund Balances				
Nonspendable	1,390,368	-	-	1,390,368
Restricted	47,060,348	3,820,357	186,526	51,067,231
Committed	2,689,115	-	-	2,689,115
Assigned	-	-	-	-
Unassigned	(324,307)	(3,544,295)	-	(3,868,602)
	<u>50,815,524</u>	<u>276,062</u>	<u>186,526</u>	<u>51,278,112</u>
Total Liabilities and Fund Balances	<u>\$ 69,597,497</u>	<u>\$ 4,892,626</u>	<u>\$ 190,093</u>	<u>\$ 74,680,216</u>

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Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	403,283
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	5,557,592	28,261	286,606	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	9,257	-	-
Other	65,573	-	-	687	-
Total Revenues	<u>5,623,165</u>	<u>28,261</u>	<u>295,863</u>	<u>687</u>	<u>403,283</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	297,195
Judicial	-	-	-	-	-
Public Safety	-	114,754	-	-	-
Public Works	-	-	-	-	-
Health	5,244,935	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	117,102	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>5,244,935</u>	<u>114,754</u>	<u>117,102</u>	<u>-</u>	<u>297,195</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>378,230</u>	<u>(86,493)</u>	<u>178,761</u>	<u>687</u>	<u>106,088</u>
Other Financing Sources					
Transfers In	-	81,308	-	-	-
Transfers Out	-	-	-	-	(35,000)
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>81,308</u>	<u>-</u>	<u>-</u>	<u>(35,000)</u>
Net Change in Fund Balance	378,230	(5,185)	178,761	687	71,088
Fund Balance (Deficit) at Beginning of Year	740,033	44,508	762,267	203,024	991,851
Increase (Decrease) in Reserve for Inventory	<u>1,379</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 1,119,642</u>	<u>\$ 39,323</u>	<u>\$ 941,028</u>	<u>\$ 203,711</u>	<u>\$ 1,062,939</u>

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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,856,319	-	-	-	-	-
-	411,944	-	3,178,621	-	-
-	66,852	-	-	-	3,533,406
-	29,825	-	-	-	-
-	2,000	40,250	-	68,956	-
-	-	-	-	-	-
-	-	-	7,791	-	-
3,008	3,682	-	33,364	-	1,561
<u>7,859,327</u>	<u>514,303</u>	<u>40,250</u>	<u>3,219,776</u>	<u>68,956</u>	<u>3,534,967</u>
-	-	-	-	-	3,253,940
8,627,993	-	-	-	72,305	-
-	539,254	165,754	2,460,446	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,627,993</u>	<u>539,254</u>	<u>165,754</u>	<u>2,460,446</u>	<u>72,305</u>	<u>3,253,940</u>
<u>(768,666)</u>	<u>(24,951)</u>	<u>(125,504)</u>	<u>759,330</u>	<u>(3,349)</u>	<u>281,027</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(768,666)</u>	<u>(24,951)</u>	<u>(125,504)</u>	<u>759,330</u>	<u>(3,349)</u>	<u>281,027</u>
1,345,538	309,555	156,643	2,429,071	26,554	6,029,281
-	-	-	-	-	-
<u>\$ 576,872</u>	<u>\$ 284,604</u>	<u>\$ 31,139</u>	<u>\$ 3,188,401</u>	<u>\$ 23,205</u>	<u>\$ 6,310,308</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

Nonmajor Special Revenue Funds

	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	75,063	-	-
Charges for Services	802,240	1,652,615	-	-	125,428
Fines and Forfeitures	-	-	-	-	194,952
Intergovernmental Revenue	-	-	-	1,001,586	7,600,054
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	765
Other	99,853	49	-	-	75,626
Total Revenues	902,093	1,652,664	75,063	1,001,586	7,996,825
Expenditures					
Current:					
General Government:					
Legislative and Executive	735,052	2,051,338	73,857	-	-
Judicial	-	5,325	-	-	-
Public Safety	-	-	-	911,922	-
Public Works	-	-	-	-	7,525,223
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	87,088
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	735,052	2,056,663	73,857	911,922	7,612,311
Excess (Deficiency) of Revenues Over (Under) Expenditures	167,041	(403,999)	1,206	89,664	384,514
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balance	167,041	(403,999)	1,206	89,664	384,514
Fund Balance (Deficit) at Beginning of Year	290,250	596,411	34,059	265,194	1,964,310
Increase (Decrease) in Reserve for Inventory	-	-	-	-	(61,866)
Fund Balance (Deficit) at End of Year	\$ 457,291	\$ 192,412	\$ 35,265	\$ 354,858	\$ 2,286,958

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,229
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
130,881	490,298	51,362	159,768	1,878,977	-
-	-	-	-	-	-
2,172	118	-	125,153	30	-
<u>133,053</u>	<u>490,416</u>	<u>51,362</u>	<u>284,921</u>	<u>1,879,007</u>	<u>700,229</u>
-	-	-	-	-	-
152,888	-	-	-	-	-
-	518,572	-	-	-	-
-	-	-	-	-	-
-	-	61,487	269,496	1,992,411	552,825
-	-	-	-	-	-
-	-	-	-	-	-
<u>152,888</u>	<u>518,572</u>	<u>61,487</u>	<u>269,496</u>	<u>1,992,411</u>	<u>552,825</u>
<u>(19,835)</u>	<u>(28,156)</u>	<u>(10,125)</u>	<u>15,425</u>	<u>(113,404)</u>	<u>147,404</u>
-	-	-	21,780	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	<u>21,780</u>	-	-
(19,835)	(28,156)	(10,125)	37,205	(113,404)	147,404
89,331	(76,327)	67,679	563,394	1,134,592	5,971
-	-	-	-	-	-
<u>\$ 69,496</u>	<u>\$ (104,483)</u>	<u>\$ 57,554</u>	<u>\$ 600,599</u>	<u>\$ 1,021,188</u>	<u>\$ 153,375</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds				
	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Revenues					
Property Taxes	\$ -	\$ -	\$ 577,538	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	190,185	-	43,657	-
Charges for Services	37,575	211,843	4,149	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	102,403	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	7,842
Other	95	-	38	50	-
Total Revenues	<u>37,670</u>	<u>402,028</u>	<u>684,128</u>	<u>43,707</u>	<u>7,842</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	14,210	1,014	-	-	-
Public Safety	-	351,776	-	176,353	-
Public Works	-	-	-	-	-
Health	-	-	611,203	-	-
Human Services	-	3,406	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	17,781
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>14,210</u>	<u>356,196</u>	<u>611,203</u>	<u>176,353</u>	<u>17,781</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>23,460</u>	<u>45,832</u>	<u>72,925</u>	<u>(132,646)</u>	<u>(9,939)</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	(13,950)	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>(13,950)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	9,510	45,832	72,925	(132,646)	(9,939)
Fund Balance (Deficit) at Beginning of Year	43,187	612,283	1,184,900	370,813	(115,059)
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 52,697</u>	<u>\$ 658,115</u>	<u>\$ 1,257,825</u>	<u>\$ 238,167</u>	<u>\$ (124,998)</u>

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ -	\$ -	\$ 311,053	\$ 155,662	\$ 1,718,295	\$ -
-	-	-	-	678,826	-
-	4,641,870	-	-	-	1,144,944
3,788,191	-	718,388	31,501	296,443	2,765,796
-	-	-	-	-	-
1,003	12,638	152,351	2,920	5	6,488
<u>3,789,194</u>	<u>4,654,508</u>	<u>1,181,792</u>	<u>190,083</u>	<u>2,693,569</u>	<u>3,917,228</u>
-	-	-	-	-	-
-	-	1,553,620	224,894	2,117,312	-
4,160,763	4,554,326	-	-	-	5,047,413
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,160,763</u>	<u>4,554,326</u>	<u>1,553,620</u>	<u>224,894</u>	<u>2,117,312</u>	<u>5,047,413</u>
<u>(371,569)</u>	<u>100,182</u>	<u>(371,828)</u>	<u>(34,811)</u>	<u>576,257</u>	<u>(1,130,185)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(371,569)</u>	<u>100,182</u>	<u>(371,828)</u>	<u>(34,811)</u>	<u>576,257</u>	<u>(1,130,185)</u>
5,107,323	2,079,091	877,564	842,090	8,450,966	3,574,068
-	(5,768)	-	-	-	(1,136)
<u>\$ 4,735,754</u>	<u>\$ 2,173,505</u>	<u>\$ 505,736</u>	<u>\$ 807,279</u>	<u>\$ 9,027,223</u>	<u>\$ 2,442,747</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

Nonmajor Special Revenue Funds

	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	33,359	-	-
Fines and Forfeitures	3,329	297,747	-	-	-
Intergovernmental Revenue	25,739	-	-	361,704	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	755	-	500	-	-
Total Revenues	<u>29,823</u>	<u>297,747</u>	<u>33,859</u>	<u>361,704</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	21,482	445,257	-	241,134	-
Public Works	-	-	1,911	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>21,482</u>	<u>445,257</u>	<u>1,911</u>	<u>241,134</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,341</u>	<u>(147,510)</u>	<u>31,948</u>	<u>120,570</u>	<u>-</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	8,341	(147,510)	31,948	120,570	-
Fund Balance (Deficit) at Beginning of Year	55,377	1,258,122	205,631	341,123	629
Increase (Decrease) in Reserve for Inventory	(403)	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 63,315</u>	<u>\$ 1,110,612</u>	<u>\$ 237,579</u>	<u>\$ 461,693</u>	<u>\$ 629</u>

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Violent Offender	Marriage Licenses	Medicaid Outreach	Court Security
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	180	-	-	-	10,200
-	-	-	55,330	-	-
-	5,450	58,680	-	-	-
-	-	-	-	-	-
-	-	-	13,643	-	-
-	<u>5,630</u>	<u>58,680</u>	<u>68,973</u>	-	<u>10,200</u>
-	-	-	-	-	-
-	123	53,833	-	-	2,120
-	-	-	70,117	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>123</u>	<u>53,833</u>	<u>70,117</u>	-	<u>2,120</u>
-	5,507	4,847	(1,144)	-	8,080
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>5,507</u>	<u>4,847</u>	<u>(1,144)</u>	-	<u>8,080</u>
18	87,546	35,734	45,326	1	96,457
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 93,053</u>	<u>\$ 40,581</u>	<u>\$ 44,182</u>	<u>\$ 1</u>	<u>\$ 104,537</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds				
	Criminal History On-Line	LCBDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	591	-
Intergovernmental Revenue	-	-	133,071	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>133,071</u>	<u>591</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	153,258	37	-
Public Works	-	-	-	-	-
Health	-	2,452,421	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>2,452,421</u>	<u>153,258</u>	<u>37</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(2,452,421)</u>	<u>(20,187)</u>	<u>554</u>	<u>-</u>
Other Financing Sources					
Transfers In	-	3,500,000	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>3,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>1,047,579</u>	<u>(20,187)</u>	<u>554</u>	<u>-</u>
Fund Balance (Deficit) at Beginning of Year	<u>8,506</u>	<u>2,933,790</u>	<u>20,123</u>	<u>23,042</u>	<u>15,600</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>\$ 8,506</u>	<u>\$ 3,981,369</u>	<u>\$ (64)</u>	<u>\$ 23,596</u>	<u>\$ 15,600</u>

Nonmajor Special Revenue Funds

Help America Vote Act	LCBDD- Capital	Workforce Investment Act	Sherriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	73,237	-	-
-	-	17,240	-	-	-
5,220	-	1,891,271	-	311	-
-	-	-	-	-	-
-	-	33,574	-	-	-
<u>5,220</u>	<u>-</u>	<u>1,942,085</u>	<u>73,237</u>	<u>311</u>	<u>-</u>
5,220	-	-	-	-	-
-	-	-	33,019	-	-
-	-	-	-	-	-
-	-	2,440,290	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,220</u>	<u>-</u>	<u>2,440,290</u>	<u>33,019</u>	<u>-</u>	<u>-</u>
-	-	(498,205)	40,218	311	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(498,205)	40,218	311	-
2,798	284,418	581,882	24,806	4,867	18,860
-	-	-	-	-	-
<u>\$ 2,798</u>	<u>\$ 284,418</u>	<u>\$ 83,677</u>	<u>\$ 65,024</u>	<u>\$ 5,178</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, 2011

	Nonmajor Special Revenue Funds				
	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Ditch Rotary	Common Pleas Special Projects
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	3,750	-	-	-	523,943
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	10,314	733,363	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	11,954	-	-
Total Revenues	<u>3,750</u>	<u>10,314</u>	<u>745,317</u>	<u>-</u>	<u>523,943</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	9,080	-	-	-	-
Judicial	-	10,314	1,799,425	-	566,123
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>9,080</u>	<u>10,314</u>	<u>1,799,425</u>	<u>-</u>	<u>566,123</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,330)</u>	<u>-</u>	<u>(1,054,108)</u>	<u>-</u>	<u>(42,180)</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(5,330)</u>	<u>-</u>	<u>(1,054,108)</u>	<u>-</u>	<u>(42,180)</u>
Fund Balance (Deficit) at Beginning of Year	<u>12,509</u>	<u>424</u>	<u>2,233,269</u>	<u>(8,932)</u>	<u>549,484</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>\$ 7,179</u>	<u>\$ 424</u>	<u>\$ 1,179,161</u>	<u>\$ (8,932)</u>	<u>\$ 507,304</u>

Golden Acres Medicare	Law Enforcement Tech Grant	Watershed Coordinator Grant	Northern Border Initiative Grant	Continuing Professional Training	SERC Grant Account
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
446,151	-	-	-	-	-
-	-	-	23,188	-	44,404
-	-	-	-	-	-
-	-	-	-	-	-
<u>446,151</u>	<u>-</u>	<u>-</u>	<u>23,188</u>	<u>-</u>	<u>44,404</u>
-	-	-	-	-	-
-	245,000	-	31,184	1,320	561
660,164	-	11,126	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>660,164</u>	<u>245,000</u>	<u>11,126</u>	<u>31,184</u>	<u>1,320</u>	<u>561</u>
<u>(214,013)</u>	<u>(245,000)</u>	<u>(11,126)</u>	<u>(7,996)</u>	<u>(1,320)</u>	<u>43,843</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(214,013)</u>	<u>(245,000)</u>	<u>(11,126)</u>	<u>(7,996)</u>	<u>(1,320)</u>	<u>43,843</u>
505,524	245,000	97,161	38,205	1,344	98,114
-	-	-	-	-	-
<u>\$ 291,511</u>	<u>\$ -</u>	<u>\$ 86,035</u>	<u>\$ 30,209</u>	<u>\$ 24</u>	<u>\$ 141,957</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

Nonmajor Special Revenue Funds

	Foreclosure Special Project Fund Account	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources	Storm Water Management Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	514,572	-	-	8,900	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	393,057	-
Intergovernmental Revenue	-	-	106,913	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	-	142,359	-
Total Revenues	<u>514,572</u>	<u>-</u>	<u>106,913</u>	<u>544,316</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	14,163	-
Judicial	459,857	-	-	535,737	-
Public Safety	-	6,142,065	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	183,861	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>459,857</u>	<u>6,142,065</u>	<u>183,861</u>	<u>549,900</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>54,715</u>	<u>(6,142,065)</u>	<u>(76,948)</u>	<u>(5,584)</u>	<u>-</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Proceeds of Refunding	-	-	-	-	-
Discount on Refunding Bonds	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	54,715	(6,142,065)	(76,948)	(5,584)	-
Fund Balance (Deficit) at Beginning of Year	686,121	6,253,846	122,961	296,268	1
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 740,836</u>	<u>\$ 111,781</u>	<u>\$ 46,013</u>	<u>\$ 290,684</u>	<u>\$ 1</u>

Nonmajor Special Revenue Funds

Home Septic Treatment Systems	Probate Court Dispute Resolution	County Tax Increment Financing Fund	Small Business Development Center	Case Management Special Project Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	40,386	-	-	-
-	-	66,788	-	21,615
-	-	-	31,741	-
-	-	-	-	-
-	-	-	-	-
-	40,386	66,788	31,741	21,615
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	67,395	42,816	-
-	-	-	-	-
-	-	-	-	-
-	-	67,395	42,816	-
-	40,386	(607)	(11,075)	21,615
-	-	-	-	-
-	(20,306)	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(20,306)	-	-	-
-	20,080	(607)	(11,075)	21,615
23,094	17,476	(4,143)	-	-
-	-	-	-	-
\$ 23,094	\$ 37,556	\$ (4,750)	\$ (11,075)	\$ 21,615

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Project Jail Facility Construction	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 3,462,777	\$ 2,028,465	\$ -	\$ 5,491,242
Sales Tax	7,856,319	-	-	7,856,319
Licenses, Permits and Fees	5,753,464	-	-	5,753,464
Charges for Services	13,264,688	-	-	13,264,688
Fines and Forfeitures	919,501	-	-	919,501
Intergovernmental Revenue	28,430,682	1,552,910	-	29,983,592
Special Assessments	-	519,326	-	519,326
Interest Income	25,655	-	-	25,655
Other	789,249	41,466	-	830,715
Total Revenues	<u>60,502,335</u>	<u>4,142,167</u>	<u>-</u>	<u>64,644,502</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,439,845	-	-	6,439,845
Judicial	3,392,005	-	-	3,392,005
Public Safety	21,674,210	-	3,567	21,677,777
Public Works	8,045,706	-	-	8,045,706
Health	20,860,392	-	-	20,860,392
Human Services	10,375,958	-	-	10,375,958
Economic Development and Assistance	472,661	-	-	472,661
Debt Service:				
Principal Repayments	87,088	2,230,000	-	2,317,088
Interest Paid	17,781	1,344,495	-	1,362,276
Capital Outlay	-	-	68,570	68,570
Total Expenditures	<u>71,365,646</u>	<u>3,574,495</u>	<u>72,137</u>	<u>75,012,278</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,863,311)</u>	<u>567,672</u>	<u>(72,137)</u>	<u>(10,367,776)</u>
Other Financing Sources				
Transfers In	3,603,088	2,915,000	-	6,518,088
Transfers Out	(69,256)	-	-	(69,256)
Payment to Refunded Bond Escrow Agent	-	-	-	-
Proceeds of Refunding	-	-	-	-
Discount on Refunding Bonds	-	-	-	-
Total Other Financing Sources	<u>3,533,832</u>	<u>2,915,000</u>	<u>-</u>	<u>6,448,832</u>
Net Change in Fund Balance	(7,329,479)	3,482,672	(72,137)	(3,918,944)
Fund Balance (Deficit) at Beginning of Year	58,212,797	(3,206,610)	258,663	55,264,850
Increase (Decrease) in Reserve for Inventory	<u>(67,794)</u>	<u>-</u>	<u>-</u>	<u>(67,794)</u>
Fund Balance (Deficit) at End of Year	<u>\$ 50,815,524</u>	<u>\$ 276,062</u>	<u>\$ 186,526</u>	<u>\$ 51,278,112</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Alcohol and Drug Service Board
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 4,348,057	\$ 5,609,093	\$ 5,619,210	\$ -	\$ 5,619,210	\$ 10,117
Other	22,725	51,467	51,467	-	51,467	-
Total Revenues	4,370,782	5,660,560	5,670,677	-	5,670,677	10,117
Expenditures						
Current:						
Health:						
Salaries and Wages	235,684	411,953	383,045	-	383,045	28,908
Fringe Benefits	113,187	155,598	149,761	-	149,761	5,837
Supplies and Materials	9,414	44,593	39,917	-	39,917	4,676
Equipment	5,390	35,075	32,591	-	32,591	2,484
Contractual Services	3,907,131	4,724,760	4,668,938	27,655	4,696,593	28,167
Other	137,669	221,190	200,595	4,683	205,278	15,912
Total Expenditures	4,408,475	5,593,169	5,474,847	32,338	5,507,185	85,984
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,693)	67,391	195,830	(32,338)	163,492	96,101
Fund Balance at Beginning of Year	221,385	221,385	221,385			
Fund Balance at End of Year	\$ 183,692	\$ 288,776	\$ 417,215			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 28,800	\$ 22,446	\$ 22,446	\$ -	\$ 22,446	\$ -
Total Revenues	28,800	22,446	22,446	-	22,446	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	59,700	80,373	80,373	-	80,373	-
Fringe Benefits	16,575	14,581	14,572	-	14,572	9
Contractual Services	30,000	21,717	21,717	-	21,717	-
Other	2,000	2,000	2,000	-	2,000	-
Total Expenditures	108,275	118,671	118,662	-	118,662	9
(Deficiency) of Revenues (Under) Expenditures	(79,475)	(96,225)	(96,216)	-	(96,216)	9
Other Financing Sources						
Operating Transfers - In	79,475	81,308	81,308	-	81,308	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(14,917)	(14,908)	\$ -	\$ (14,908)	\$ 9
Fund Balance at Beginning of Year	50,565	50,565	50,565			
Fund Balance at End of Year	\$ 50,565	\$ 35,648	\$ 35,657			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 371,000	\$ 481,407	\$ 481,407	\$ -	\$ 481,407	\$ -
Total Revenues	371,000	481,407	481,407	-	481,407	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	900	700	443	-	443	257
Contractual Services	224,508	448,527	222,620	132,483	355,103	93,424
Other	205,750	8,686	6,975	-	6,975	1,711
Total Expenditures	431,158	457,913	230,038	132,483	362,521	95,392
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,158)	23,494	251,369	(132,483)	118,886	95,392
Other Financing Sources (Uses)						
Advances - In	-	65,500	65,500	-	65,500	-
Advances - Out	-	(150,000)	(150,000)	-	(150,000)	-
Total Other Financing Sources (Uses)	-	(84,500)	(84,500)	-	(84,500)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(60,158)	(61,006)	166,869	\$ (132,483)	\$ 34,386	\$ 95,392
Fund Balance at Beginning of Year	471,497	471,497	471,497			
Fund Balance at End of Year	\$ 411,339	\$ 410,491	\$ 638,366			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ 1,245	\$ 687	\$ 687	\$ -	\$ 687	\$ -
Total Revenues	<u>1,245</u>	<u>687</u>	<u>687</u>	<u>-</u>	<u>687</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	1,245	687	687	<u>\$ -</u>	<u>\$ 687</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>203,024</u>	<u>203,024</u>	<u>203,024</u>			
Fund Balance at End of Year	<u>\$ 204,269</u>	<u>\$ 203,711</u>	<u>\$ 203,711</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 315,500	\$ 403,371	\$ 405,494	\$ -	\$ 405,494	\$ 2,123
Total Revenues	315,500	403,371	405,494	-	405,494	2,123
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	61,375	78,910	57,000	-	57,000	21,910
Fringe Benefits	12,047	16,984	11,083	-	11,083	5,901
Supplies and Materials	160,748	75,385	27,313	-	27,313	48,072
Equipment	100,020	136,649	29,254	-	29,254	107,395
Contractual Services	220,798	288,584	172,003	18,707	190,710	97,874
Other	20,575	24,075	9,975	-	9,975	14,100
Total Expenditures	575,563	620,587	306,628	18,707	325,335	295,252
Excess (Deficiency) of Revenues Over (Under) Expenditures	(260,063)	(217,216)	98,866	(18,707)	80,159	297,375
Other Financing (Uses)						
Operating Transfers - Out	-	(35,000)	(35,000)	-	(35,000)	-
Excess (Deficiency) of Revenues and Other Financing Uses Over (Under) Expenditures	(260,063)	(252,216)	63,866	<u>\$ (18,707)</u>	<u>\$ 45,159</u>	<u>\$ 297,375</u>
Fund Balance at Beginning of Year	996,354	996,354	996,354			
Fund Balance at End of Year	<u>\$ 736,291</u>	<u>\$ 744,138</u>	<u>\$ 1,060,220</u>			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Sales Tax	\$ 7,100,000	\$ 7,772,565	\$ 7,772,565	\$ -	\$ 7,772,565	\$ -
Other	1,000	3,008	3,008	-	3,008	-
Total Revenues	7,101,000	7,775,573	7,775,573	-	7,775,573	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	3,084,000	4,205,000	4,196,566	-	4,196,566	8,434
Fringe Benefits	2,566,000	2,689,610	2,684,929	-	2,684,929	4,681
Supplies and Materials	222,512	229,492	210,787	16,499	227,286	2,206
Equipment	83,955	40,414	40,283	-	40,283	131
Contractual Services	1,266,386	1,185,287	1,027,454	121,526	1,148,980	36,307
Other	7,000	8,765	7,515	1,000	8,515	250
Total Expenditures	7,229,853	8,358,568	8,167,534	139,025	8,306,559	52,009
(Deficiency) of Revenues (Under) Expenditures	(128,853)	(582,995)	(391,961)	<u>\$ (139,025)</u>	<u>\$ (530,986)</u>	<u>\$ 52,009</u>
Fund Balance at Beginning of Year	707,003	707,003	707,003			
Fund Balance at End of Year	\$ 578,150	\$ 124,008	\$ 315,042			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 5,750	\$ 4,263	\$ 4,263	\$ -	\$ 4,263	\$ -
Licenses, Permits and Fees	416,200	420,896	421,166	-	421,166	270
Fines and Forfeitures	31,500	29,825	29,825	-	29,825	-
Intergovernmental	-	2,000	2,000	-	2,000	-
Other	250	3,682	3,682	-	3,682	-
Total Revenues	453,700	460,666	460,936	-	460,936	270
Expenditures						
Current:						
Health:						
Salaries and Wages	228,925	243,925	236,917	-	236,917	7,008
Fringe Benefits	96,153	100,653	97,789	-	97,789	2,864
Supplies and Materials	62,761	63,220	55,168	-	55,168	8,052
Equipment	3,500	3,500	1,493	-	1,493	2,007
Contractual Services	94,941	150,267	93,148	12,595	105,743	44,524
Fees	2,500	2,500	-	-	-	2,500
Other	63,500	39,712	4,374	-	4,374	35,338
Total Expenditures	552,280	603,777	488,889	12,595	501,484	102,293
(Deficiency) of Revenues (Under) Expenditures	(98,580)	(143,111)	(27,953)	<u>\$ (12,595)</u>	<u>\$ (40,548)</u>	<u>\$ 102,563</u>
Fund Balance at Beginning of Year	304,554	304,554	304,554			
Fund Balance at End of Year	\$ 205,974	\$ 161,443	\$ 276,601			

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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 40,250	\$ 40,250	\$ -	\$ 40,250	\$ -
Total Revenues	<u>-</u>	<u>40,250</u>	<u>40,250</u>	<u>-</u>	<u>40,250</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	112,645	34,543	8,300	25,861	34,161	382
Other	-	157,000	155,130	-	155,130	1,870
Total Expenditures	<u>112,645</u>	<u>191,543</u>	<u>163,430</u>	<u>25,861</u>	<u>189,291</u>	<u>2,252</u>
(Deficiency) of Revenues (Under) Expenditures	(112,645)	(151,293)	(123,180)	<u>\$ (25,861)</u>	<u>\$ (149,041)</u>	<u>\$ 2,252</u>
Fund Balance at Beginning of Year	<u>157,703</u>	<u>157,703</u>	<u>157,703</u>			
Fund Balance at End of Year	<u>\$ 45,058</u>	<u>\$ 6,410</u>	<u>\$ 34,523</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits, and Fees	\$ 2,644,725	\$ 3,154,919	\$ 3,154,919	\$ -	\$ 3,154,919	\$ -
Interest	25,663	7,791	7,791	-	7,791	-
Other	30,749	115,201	115,201	-	115,201	-
Total Revenues	2,701,137	3,277,911	3,277,911	-	3,277,911	-
Expenditures						
Current:						
Health:						
Salaries and Wages	553,227	448,536	420,439	-	420,439	28,097
Fringe Benefits	201,090	216,426	191,262	-	191,262	25,164
Supplies and Materials	21,146	82,248	50,575	4,800	55,375	26,873
Equipment	3,048	9,598	4,240	-	4,240	5,358
Contractual Services	1,336,716	1,394,784	979,302	100,924	1,080,226	314,558
Capital Outlay	7,800	10,950	10,950	-	10,950	-
Fees	130,000	602,163	466,952	-	466,952	135,211
Other	551,051	537,843	457,418	29,166	486,584	51,259
Total Expenditures	2,804,078	3,302,548	2,581,138	134,890	2,716,028	586,520
Excess (Deficiency) of Revenues Over (Under) Expenditures	(102,941)	(24,637)	696,773	<u>\$ (134,890)</u>	<u>\$ 561,883</u>	<u>\$ 586,520</u>
Fund Balance at Beginning of Year	2,176,070	2,176,070	2,176,070			
Fund Balance at End of Year	\$ 2,073,129	\$ 2,151,433	\$ 2,872,843			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 68,956	\$ 68,956	\$ -	\$ 68,956	\$ -
Total Revenues	<u>-</u>	<u>68,956</u>	<u>68,956</u>	<u>-</u>	<u>68,956</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies	-	4,237	4,017	-	4,017	220
Equipment	-	22,317	22,317	-	22,317	-
Other	-	45,971	45,971	-	45,971	-
Total Expenditures	<u>-</u>	<u>72,525</u>	<u>72,305</u>	<u>-</u>	<u>72,305</u>	<u>220</u>
(Deficiency) of Revenues (Under) Expenditures	-	(3,569)	(3,349)	<u>\$ -</u>	<u>\$ (3,349)</u>	<u>\$ 220</u>
Fund Balance at Beginning of Year	<u>26,554</u>	<u>26,554</u>	<u>26,554</u>			
Fund Balance at End of Year	<u>\$ 26,554</u>	<u>\$ 22,985</u>	<u>\$ 23,205</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, 2011

	<u>Original Budget</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	\$ 2,875,600	\$ 3,533,382	\$ 3,533,406	\$ -	\$ 3,533,406	\$ 24
Other	1,000	1,561	1,561	-	1,561	-
Total Revenues	<u>2,876,600</u>	<u>3,534,943</u>	<u>3,534,967</u>	<u>-</u>	<u>3,534,967</u>	<u>24</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,557,255	1,557,255	1,151,962	-	1,151,962	405,293
Fringe Benefits	648,000	648,000	515,508	-	515,508	132,492
Supplies and Materials	558,809	548,753	194,348	63,770	258,118	290,635
Equipment	349,073	336,960	125,797	5,019	130,816	206,144
Contractual Services	4,878,166	4,871,678	1,254,922	1,262,487	2,517,409	2,354,269
Other	75,000	75,000	26,440	-	26,440	48,560
Total Expenditures	<u>8,066,303</u>	<u>8,037,646</u>	<u>3,268,977</u>	<u>1,331,276</u>	<u>4,600,253</u>	<u>3,437,393</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,189,703)	(4,502,703)	265,990	<u>\$ (1,331,276)</u>	<u>\$ (1,065,286)</u>	<u>\$ 3,437,417</u>
Fund Balance at Beginning of Year	<u>6,231,586</u>	<u>6,231,586</u>	<u>6,231,586</u>			
Fund Balance at End of Year	<u>\$ 1,041,883</u>	<u>\$ 1,728,883</u>	<u>\$ 6,497,576</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, 2011

	<u>Original Budget</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	\$ 612,000	\$ 802,240	\$ 802,240	\$ -	\$ 802,240	\$ -
Other	25,000	111,653	111,653	-	111,653	-
Total Revenues	637,000	913,893	913,893	-	913,893	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	466,635	526,635	475,900	-	475,900	50,735
Fringe Benefits	231,905	171,905	142,081	-	142,081	29,824
Supplies and Materials	21,324	16,324	3,177	-	3,177	13,147
Equipment	14,000	19,000	155	1,897	2,052	16,948
Contractual Services	54,100	54,100	37,369	11,035	48,404	5,696
Other	73,831	123,831	76,940	20,136	97,076	26,755
Total Expenditures	861,795	911,795	735,622	33,068	768,690	143,105
Excess (Deficiency) of Revenues Over (Under) Expenditures	(224,795)	2,098	178,271	<u>\$ (33,068)</u>	<u>\$ 145,203</u>	<u>\$ 143,105</u>
Fund Balance at Beginning of Year	330,943	330,943	330,943			
Fund Balance at End of Year	\$ 106,148	\$ 333,041	\$ 509,214			

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, 2011

	<u>Original Budget</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	\$ 1,248,200	\$ 1,648,764	\$ 1,648,764	\$ -	\$ 1,648,764	\$ -
Other	-	49	49	-	49	-
Total Revenues	<u>1,248,200</u>	<u>1,648,813</u>	<u>1,648,813</u>	<u>-</u>	<u>1,648,813</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	800,000	679,395	662,759	-	662,759	16,636
Fringe Benefits	337,700	390,005	376,333	-	376,333	13,672
Supplies and Materials	26,000	24,000	18,630	-	18,630	5,370
Equipment	10,000	8,500	5,912	-	5,912	2,588
Contractual Services	59,948	77,800	65,519	1,362	66,881	10,919
Capital Outlay	-	2,500	2,069	-	2,069	431
Other	15,000	926,000	920,116	-	920,116	5,884
Total Expenditures	<u>1,248,648</u>	<u>2,108,200</u>	<u>2,051,338</u>	<u>1,362</u>	<u>2,052,700</u>	<u>55,500</u>
(Deficiency) of Revenues (Under) Expenditures	(448)	(459,387)	(402,525)	<u>\$ (1,362)</u>	<u>\$ (403,887)</u>	<u>\$ 55,500</u>
Fund Balance at Beginning of Year	<u>625,179</u>	<u>625,179</u>	<u>625,179</u>			
Fund Balance at End of Year	<u>\$ 624,731</u>	<u>\$ 165,792</u>	<u>\$ 222,654</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Recorder's Equipment
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 80,000	\$ 74,101	\$ 75,063	\$ -	\$ 75,063	\$ 962
Other	10,250	-	-	-	-	-
Total Revenues	90,250	74,101	75,063	-	75,063	962
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies	5,000	5,000	-	-	-	5,000
Equipment	30,000	30,000	21,604	-	21,604	8,396
Contractual Services	67,100	67,100	52,253	2,100	54,353	12,747
Total Expenditures	102,100	102,100	73,857	2,100	75,957	26,143
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,850)	(27,999)	1,206	<u>\$ (2,100)</u>	<u>\$ (894)</u>	<u>\$ 27,105</u>
Fund Balance at Beginning of Year	34,059	34,059	34,059			
Fund Balance at End of Year	\$ 22,209	\$ 6,060	\$ 35,265			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 772,295	\$ 929,538	\$ 929,538	\$ -	\$ 929,538	\$ -
Total Revenues	<u>772,295</u>	<u>929,538</u>	<u>929,538</u>	<u>-</u>	<u>929,538</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	497,120	619,050	594,360	-	594,360	24,690
Fringe Benefits	206,591	282,951	257,929	-	257,929	25,022
Supplies	34,434	34,434	27,711	-	27,711	6,723
Equipment	5,000	5,000	3,953	-	3,953	1,047
Contractual Services	22,046	23,754	13,139	4,914	18,053	5,701
Other	9,000	11,500	4,407	-	4,407	7,093
Total Expenditures	<u>774,191</u>	<u>976,689</u>	<u>901,499</u>	<u>4,914</u>	<u>906,413</u>	<u>70,276</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,896)	(47,151)	28,039	<u>\$ (4,914)</u>	<u>\$ 23,125</u>	<u>\$ 70,276</u>
Fund Balance at Beginning of Year	<u>113,684</u>	<u>113,684</u>	<u>113,684</u>			
Fund Balance at End of Year	<u>\$ 111,788</u>	<u>\$ 66,533</u>	<u>\$ 141,723</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 150,000	\$ 113,830	\$ 113,830	\$ -	\$ 113,830	\$ -
Fines and Forfeitures	240,000	199,864	200,203	-	200,203	339
Intergovernmental	7,142,123	7,704,363	7,703,363	-	7,703,363	(1,000)
Interest	2,000	765	765	-	765	-
Other	415,000	74,651	75,626	-	75,626	975
Total Revenues	7,949,123	8,093,473	8,093,787	-	8,093,787	314
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,034,000	3,047,000	2,968,255	-	2,968,255	78,745
Fringe Benefits	1,487,180	1,632,726	1,570,908	30,872	1,601,780	30,946
Supplies and Materials	1,834,318	1,792,161	1,513,777	237,842	1,751,619	40,542
Equipment	70,336	211,736	164,988	38,780	203,768	7,968
Contractual Services	664,878	673,734	529,084	93,782	622,866	50,868
Capital Outlay	779,396	735,483	631,463	103,013	734,476	1,007
Other	191,600	109,232	96,504	1,683	98,187	11,045
OPWC Loan Principal Retirement	-	87,088	87,088	-	87,088	-
Total Expenditures	8,061,708	8,289,160	7,562,067	505,972	8,068,039	221,121
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,585)	(195,687)	531,720	<u>\$ (505,972)</u>	<u>\$ 25,748</u>	<u>\$ 221,435</u>
Fund Balance at Beginning of Year	1,168,635	1,168,635	1,168,635			
Fund Balance at End of Year	<u>\$ 1,056,050</u>	<u>\$ 972,948</u>	<u>\$ 1,700,355</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 185,000	\$ 106,789	\$ 106,789	\$ -	\$ 106,789	\$ -
Other	8,000	2,172	2,172	-	2,172	-
Total Revenues	193,000	108,961	108,961	-	108,961	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	116,500	97,000	95,274	-	95,274	1,726
Fringe Benefits	95,891	45,675	43,975	-	43,975	1,700
Supplies and Materials	1,000	1,000	-	-	-	1,000
Contractual Services	26,600	10,182	9,715	-	9,715	467
Other	7,000	5,000	3,524	-	3,524	1,476
Total Expenditures	246,991	158,857	152,488	-	152,488	6,369
(Deficiency) of Revenues (Under) Expenditures	(53,991)	(49,896)	(43,527)	\$ -	\$ (43,527)	\$ 6,369
Fund Balance at Beginning of Year	91,610	91,610	91,610			
Fund Balance at End of Year	\$ 37,619	\$ 41,714	\$ 48,083			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 615,000	\$ 497,513	\$ 497,513	\$ -	\$ 497,513	\$ -
Other	-	118	118	-	118	-
Total Revenues	615,000	497,631	497,631	-	497,631	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	330,000	304,000	300,246	-	300,246	3,754
Fringe Benefits	175,500	129,900	126,775	-	126,775	3,125
Supplies and Materials	24,365	15,902	10,572	1,763	12,335	3,567
Equipment	6,000	11,000	5,741	-	5,741	5,259
Contractual Services	99,908	78,354	46,939	13,489	60,428	17,926
Other	1,500	1,500	25	-	25	1,475
Total Expenditures	637,273	540,656	490,298	15,252	505,550	35,106
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,273)	(43,025)	7,333	\$ (15,252)	\$ (7,919)	\$ 35,106
Fund Balance at Beginning of Year	59,019	59,019	59,019			
Fund Balance at End of Year	\$ 36,746	\$ 15,994	\$ 66,352			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 165,873	\$ 165,873	\$ -	\$ 165,873	\$ -
Total Revenues	<u>-</u>	<u>165,873</u>	<u>165,873</u>	<u>-</u>	<u>165,873</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	-	600	41	-	41	559
Contractual Services	38,596	187,047	103,782	21,837	125,619	61,428
Other	7,540	30,466	9,542	-	9,542	20,924
Total Expenditures	<u>46,136</u>	<u>218,113</u>	<u>113,365</u>	<u>21,837</u>	<u>135,202</u>	<u>82,911</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,136)	(52,240)	52,508	(21,837)	30,671	82,911
Other Financing Sources						
Advances - In	-	84,500	84,500	-	84,500	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(46,136)	32,260	137,008	<u>\$ (21,837)</u>	<u>\$ 115,171</u>	<u>\$ 82,911</u>
Fund Balance at Beginning of Year	165,226	165,226	165,226			
Fund Balance at End of Year	<u>\$ 119,090</u>	<u>\$ 197,486</u>	<u>\$ 302,234</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 189,000	\$ 170,188	\$ 170,188	\$ -	\$ 170,188	\$ -
Other	188,100	112,553	112,553	-	112,553	-
Total Revenues	377,100	282,741	282,741	-	282,741	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	57,000	126,235	117,049	-	117,049	9,186
Fringe Benefits	35,260	68,720	63,114	-	63,114	5,606
Supplies and Materials	15,500	19,500	15,051	-	15,051	4,449
Equipment	11,500	11,500	5,147	1,055	6,202	5,298
Contractual Services	45,846	57,283	37,431	3,428	40,859	16,424
Other	33,750	39,064	27,657	-	27,657	11,407
Total Expenditures	198,856	322,302	265,449	4,483	269,932	52,370
Excess (Deficiency) of Revenues Over (Under) Expenditures	178,244	(39,561)	17,292	(4,483)	12,809	52,370
Other Financing Sources (Uses)						
Operating Transfers - In	-	21,780	21,780	-	21,780	-
Advances - Out	-	(10,000)	(10,000)	-	(10,000)	-
Total Other Financing Sources (Uses)	-	11,780	11,780	-	11,780	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	178,244	(27,781)	29,072	<u>\$ (4,483)</u>	<u>\$ 24,589</u>	<u>\$ 52,370</u>
Fund Balance at Beginning of Year	635,940	635,940	635,940			
Fund Balance at End of Year	<u>\$ 814,184</u>	<u>\$ 608,159</u>	<u>\$ 665,012</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 3,428,850	\$ 1,681,415	\$ 1,681,415	\$ -	\$ 1,681,415	\$ -
Other	15,000	30	30	-	30	-
Total Revenues	3,443,850	1,681,445	1,681,445	-	1,681,445	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,207,000	1,207,000	1,009,004	-	1,009,004	197,996
Fringe Benefits	637,800	665,475	522,334	-	522,334	143,141
Supplies and Materials	21,397	39,878	25,172	-	25,172	14,706
Equipment	6,000	6,575	5,353	-	5,353	1,222
Contractual Services	344,287	468,909	288,979	30,892	319,871	149,038
Other	188,500	191,825	144,340	-	144,340	47,485
Total Expenditures	2,404,984	2,579,662	1,995,182	30,892	2,026,074	553,588
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,038,866	(898,217)	(313,737)	<u>\$ (30,892)</u>	<u>\$ (344,629)</u>	<u>\$ 553,588</u>
Fund Balance at Beginning of Year	1,026,531	1,026,531	1,026,531			
Fund Balance at End of Year	<u>\$ 2,065,397</u>	<u>\$ 128,314</u>	<u>\$ 712,794</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, 2011

	<u>Original Budget</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 Taxes	\$ 500,000	\$ 700,230	\$ 700,229	\$ -	\$ 700,229	(1)
Total Revenues	<u>500,000</u>	<u>700,230</u>	<u>700,229</u>	<u>-</u>	<u>700,229</u>	<u>(1)</u>
Expenditures						
Current:						
Human Services:						
Other	500,000	783,947	514,928	-	514,928	269,019
Total Expenditures	<u>500,000</u>	<u>783,947</u>	<u>514,928</u>	<u>-</u>	<u>514,928</u>	<u>269,019</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(83,717)	185,301	<u>\$ -</u>	<u>\$ 185,301</u>	<u>\$ 269,018</u>
Fund Balance at Beginning of Year	<u>83,717</u>	<u>83,717</u>	<u>83,717</u>			
Fund Balance at End of Year	<u>\$ 83,717</u>	<u>\$ -</u>	<u>\$ 269,018</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 32,000	\$ 38,685	\$ 38,685	\$ -	\$ 38,685	\$ -
Other	-	95	95	-	95	-
Total Revenues	32,000	38,780	38,780	-	38,780	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	3,120	10,240	9,870	-	9,870	370
Fringe Benefits	586	2,256	1,359	-	1,359	897
Other	2,700	5,600	2,721	-	2,721	2,879
Total Expenditures	6,406	18,096	13,950	-	13,950	4,146
Excess of Revenues Over Expenditures	25,594	20,684	24,830	-	24,830	4,146
Other Financing (Uses)						
Operating Transfers - Out	-	(13,950)	(13,950)	-	(13,950)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	25,594	6,734	10,880	<u>\$ -</u>	<u>\$ 10,880</u>	<u>\$ 4,146</u>
Fund Balance at Beginning of Year	42,197	42,197	42,197			
Fund Balance at End of Year	\$ 67,791	\$ 48,931	\$ 53,077			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 200,000	\$ 220,380	\$ 220,380	\$ -	\$ 220,380	\$ -
Licenses, Permits and Fees	155,000	183,547	183,547	-	183,547	-
Total Revenues	355,000	403,927	403,927	-	403,927	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	167,263	175,763	174,827	-	174,827	936
Fringe Benefits	97,086	103,121	103,062	-	103,062	59
Supplies and Materials	80,000	54,720	15,125	-	15,125	39,595
Equipment	-	15,505	14,740	-	14,740	765
Contractual Services	10,000	51,300	46,062	2,076	48,138	3,162
Other	-	11,780	7,348	-	7,348	4,432
Total Expenditures	354,349	412,189	361,164	2,076	363,240	48,949
Excess (Deficiency) of Revenues Over (Under) Expenditures	651	(8,262)	42,763	<u>\$ (2,076)</u>	<u>\$ 40,687</u>	<u>\$ 48,949</u>
Fund Balance at Beginning of Year	614,323	614,323	614,323			
Fund Balance at End of Year	\$ 614,974	\$ 606,061	\$ 657,086			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 641,314	\$ 577,538	\$ 577,538	\$ -	\$ 577,538	\$ -
Charges for Services	3,000	3,913	4,123	-	4,123	210
Intergovernmental	197,457	101,800	101,800	-	101,800	-
Other	-	38	38	-	38	-
Total Revenues	841,771	683,289	683,499	-	683,499	210
Expenditures						
Current:						
Health:						
Salaries and Wages	345,000	345,000	333,431	-	333,431	11,569
Fringe Benefits	193,500	195,500	176,738	-	176,738	18,762
Supplies and Materials	51,500	49,500	24,944	-	24,944	24,556
Equipment	105,000	105,000	144	-	144	104,856
Contractual Services	78,080	78,080	50,510	2,830	53,340	24,740
Other	36,000	36,000	15,810	-	15,810	20,190
Total Expenditures	809,080	809,080	601,577	2,830	604,407	204,673
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,691	(125,791)	81,922	<u>\$ (2,830)</u>	<u>\$ 79,092</u>	<u>\$ 204,883</u>
Fund Balance at Beginning of Year	1,155,927	1,155,927	1,155,927			
Fund Balance at End of Year	<u>\$ 1,188,618</u>	<u>\$ 1,030,136</u>	<u>\$ 1,237,849</u>			

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, 2011

	<u>Original Budget</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	\$ 60,000	\$ 44,567	\$ 44,567	\$ -	\$ 44,567	\$ -
Other	-	50	50	-	50	-
Total Revenues	60,000	44,617	44,617	-	44,617	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	150,000	150,000	120,162	-	120,162	29,838
Fringe Benefits	63,500	63,500	53,735	-	53,735	9,765
Supplies and Materials	6,000	6,000	372	-	372	5,628
Equipment	11,000	11,000	-	-	-	11,000
Contractual Services	5,000	5,000	39	-	39	4,961
Other	8,000	8,000	1,956	-	1,956	6,044
Total Expenditures	243,500	243,500	176,264	-	176,264	67,236
(Deficiency) of Revenues (Under) Expenditures	(183,500)	(198,883)	(131,647)	<u>\$ -</u>	<u>\$ (131,647)</u>	<u>\$ 67,236</u>
Fund Balance at Beginning of Year	376,018	376,018	376,018			
Fund Balance at End of Year	<u>\$ 192,518</u>	<u>\$ 177,135</u>	<u>\$ 244,371</u>			

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, 2011

	<u>Original Budget</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	\$ 17,292	\$ 107,291	\$ 107,291	\$ -	\$ 107,291	\$ -
Total Revenues	<u>17,292</u>	<u>107,291</u>	<u>107,291</u>	<u>-</u>	<u>107,291</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Other	-	53,233	26,616	-	26,616	26,617
Total Expenditures	<u>-</u>	<u>53,233</u>	<u>26,616</u>	<u>-</u>	<u>26,616</u>	<u>26,617</u>
Excess of Revenues Over Expenditures	17,292	54,058	80,675	<u>\$ -</u>	<u>\$ 80,675</u>	<u>\$ 26,617</u>
Fund Balance at Beginning of Year	461	461	461			
Fund Balance at End of Year	<u>\$ 17,753</u>	<u>\$ 54,519</u>	<u>\$ 81,136</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 4,010,000	\$ 4,061,382	\$ 4,061,382	\$ -	\$ 4,061,382	\$ -
Other	1,600	1,003	1,003	-	1,003	-
Total Revenues	4,011,600	4,062,385	4,062,385	-	4,062,385	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,715,000	2,715,000	2,508,329	-	2,508,329	206,671
Fringe Benefits	1,515,500	1,445,500	1,043,679	-	1,043,679	401,821
Supplies and Materials	91,200	79,200	27,161	-	27,161	52,039
Equipment	20,500	24,000	9,827	-	9,827	14,173
Contractual Services	1,052,142	1,180,384	647,735	116,059	763,794	416,590
Capital Outlay	23,980	23,980	18,280	-	18,280	5,700
Other	11,500	11,500	8,475	-	8,475	3,025
Total Expenditures	5,429,822	5,479,564	4,263,486	116,059	4,379,545	1,100,019
(Deficiency) of Revenues (Under) Expenditures	(1,418,222)	(1,417,179)	(201,101)	<u>(116,059)</u>	<u>(317,160)</u>	<u>1,100,019</u>
Fund Balance at Beginning of Year	4,787,269	4,787,269	4,787,269			
Fund Balance at End of Year	\$ 3,369,047	\$ 3,370,090	\$ 4,586,168			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 5,066,875	\$ 4,566,095	\$ 4,566,095	\$ -	\$ 4,566,095	\$ -
Other	15,500	12,638	12,638	-	12,638	-
Total Revenues	5,082,375	4,578,733	4,578,733	-	4,578,733	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,750,000	2,505,950	2,505,171	-	2,505,171	779
Fringe Benefits	1,061,875	1,246,737	1,242,036	-	1,242,036	4,701
Supplies and Materials	402,543	405,987	223,652	106,486	330,138	75,849
Equipment	31,396	31,350	11,535	2,309	13,844	17,506
Contractual Services	767,272	516,246	348,940	119,565	468,505	47,741
Capital Outlay	10,000	-	-	-	-	-
Other	253,911	243,012	222,536	538	223,074	19,938
Total Expenditures	5,276,997	4,949,282	4,553,870	228,898	4,782,768	166,514
Excess (Deficiency) of Revenues Over (Under) Expenditures	(194,622)	(370,549)	24,863	\$ (228,898)	\$ (204,035)	\$ 166,514
Fund Balance at Beginning of Year	2,078,997	2,078,997	2,078,997			
Fund Balance at End of Year	\$ 1,884,375	\$ 1,708,448	\$ 2,103,860			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 334,965	\$ 311,053	\$ 311,053	\$ -	\$ 311,053	\$ -
Intergovernmental	156,714	547,138	547,138	-	547,138	-
Other	75,000	152,351	152,351	-	152,351	-
Total Revenues	566,679	1,010,542	1,010,542	-	1,010,542	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	420,891	665,891	558,574	-	558,574	107,317
Fringe Benefits	311,227	311,377	241,266	-	241,266	70,111
Supplies and Materials	54,875	63,175	35,815	16,209	52,024	11,151
Equipment	34,928	26,628	6,378	-	6,378	20,250
Contractual Services	63,346	117,346	51,483	-	51,483	65,863
Other	66,890	132,206	119,010	-	119,010	13,196
Total Expenditures	952,157	1,316,623	1,012,526	16,209	1,028,735	287,888
(Deficiency) of Revenues (Under) Expenditures	(385,478)	(306,081)	(1,984)	(16,209)	(18,193)	287,888
Other Financing Sources						
Operating Transfers - In	300,000	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(85,478)	(306,081)	(1,984)	<u>\$ (16,209)</u>	<u>\$ (18,193)</u>	<u>\$ 287,888</u>
Fund Balance at Beginning of Year	586,679	586,679	586,679			
Fund Balance at End of Year	<u>\$ 501,201</u>	<u>\$ 280,598</u>	<u>\$ 584,695</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 167,483	\$ 155,662	\$ 155,662	\$ -	\$ 155,662	\$ -
Intergovernmental	77,357	31,381	31,381	-	31,381	-
Other	-	2,920	2,920	-	2,920	-
Total Revenues	244,840	189,963	189,963	-	189,963	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	142,000	142,000	115,887	-	115,887	26,113
Fringe Benefits	59,000	59,000	53,520	-	53,520	5,480
Supplies and Materials	26,656	25,566	15,759	1,675	17,434	8,132
Equipment	20,000	12,000	-	-	-	12,000
Contractual Services	27,495	35,100	32,438	134	32,572	2,528
Other	13,925	13,925	7,327	1,988	9,315	4,610
Total Expenditures	289,076	287,591	224,931	3,797	228,728	58,863
(Deficiency) of Revenues (Under) Expenditures	(44,236)	(97,628)	(34,968)	<u>\$ (3,797)</u>	<u>\$ (38,765)</u>	<u>\$ 58,863</u>
Fund Balance at Beginning of Year	843,304	843,304	843,304			
Fund Balance at End of Year	\$ 799,068	\$ 745,676	\$ 808,336			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 1,894,638	\$ 1,718,295	\$ 1,718,295	\$ -	\$ 1,718,295	\$ -
Licenses, Permits and Fees	600,000	604,908	604,908	-	604,908	-
Intergovernmental	304,300	294,557	294,557	-	294,557	-
Other	250	5	5	-	5	-
Total Revenues	2,799,188	2,617,765	2,617,765	-	2,617,765	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	995,000	995,000	820,227	-	820,227	174,773
Fringe Benefits	452,500	432,500	320,784	-	320,784	111,716
Supplies and Materials	38,419	46,137	18,939	14,848	33,787	12,350
Equipment	738,981	724,867	496,266	48,323	544,589	180,278
Contractual Services	507,826	546,474	364,470	65,554	430,024	116,450
Capital Outlay	-	10,000	2,635	-	2,635	7,365
Other	166,735	141,735	80,141	325	80,466	61,269
Total Expenditures	2,899,461	2,896,713	2,103,462	129,050	2,232,512	664,201
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,273)	(278,948)	514,303	<u>\$ (129,050)</u>	<u>\$ 385,253</u>	<u>\$ 664,201</u>
Fund Balance at Beginning of Year	8,443,158	8,443,158	8,443,158			
Fund Balance at End of Year	<u>\$ 8,342,885</u>	<u>\$ 8,164,210</u>	<u>\$ 8,957,461</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Child Support Enforcement Agency
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 983,196	\$ 1,146,234	\$ 1,146,234	\$ -	\$ 1,146,234	\$ -
Intergovernmental	6,442,200	4,674,950	4,674,950	-	4,674,950	-
Other	21,500	6,488	6,488	-	6,488	-
Total Revenues	7,446,896	5,827,672	5,827,672	-	5,827,672	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,963,965	1,968,465	1,962,869	-	1,962,869	5,596
Fringe Benefits	989,417	1,044,917	971,585	-	971,585	73,332
Supplies and Materials	70,000	70,000	4,459	-	4,459	65,541
Equipment	77,000	27,000	-	-	-	27,000
Contractual Services	1,870,209	1,785,340	1,082,964	275,068	1,358,032	427,308
Other	1,461,426	1,461,426	1,394,207	-	1,394,207	67,219
Total Expenditures	6,432,017	6,357,148	5,416,084	275,068	5,691,152	665,996
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,014,879	(529,476)	411,588	<u>\$ (275,068)</u>	<u>\$ 136,520</u>	<u>\$ 665,996</u>
Fund Balance at Beginning of Year	1,749,019	1,749,019	1,749,019			
Fund Balance at End of Year	\$ 2,763,898	\$ 1,219,543	\$ 2,160,607			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 17,941	\$ 17,941	\$ -	\$ 17,941	\$ -
Other	500	755	755	-	755	-
Total Revenues	<u>500</u>	<u>18,696</u>	<u>18,696</u>	<u>-</u>	<u>18,696</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	500	1,255	-	-	-	1,255
Other	-	28,585	20,671	-	20,671	7,914
Total Expenditures	<u>500</u>	<u>29,840</u>	<u>20,671</u>	<u>-</u>	<u>20,671</u>	<u>9,169</u>
(Deficiency) of Revenues (Under) Expenditures	-	(11,144)	(1,975)	<u>\$ -</u>	<u>\$ (1,975)</u>	<u>\$ 9,169</u>
Fund Balance at Beginning of Year	<u>13,948</u>	<u>13,948</u>	<u>13,948</u>			
Fund Balance at End of Year	<u>\$ 13,948</u>	<u>\$ 2,804</u>	<u>\$ 11,973</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Special Assessments	\$ 42,211	\$ 33,359	\$ 33,359	\$ -	\$ 33,359	\$ -
Other	-	500	500	-	500	-
Total Revenues	42,211	33,859	33,859	-	33,859	-
Expenditures						
Current:						
Public Works:						
Other	21,844	22,397	1,911	-	1,911	20,486
Total Expenditures	21,844	22,397	1,911	-	1,911	20,486
Excess of Revenues Over Expenditures	20,367	11,462	31,948	<u>\$ -</u>	<u>\$ 31,948</u>	<u>\$ 20,486</u>
Fund Balance at Beginning of Year	223,924	223,924	223,924			
Fund Balance at End of Year	<u>\$ 244,291</u>	<u>\$ 235,386</u>	<u>\$ 255,872</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 254,231	\$ 415,752	\$ 415,752	\$ -	\$ 415,752	\$ -
Total Revenues	<u>254,231</u>	<u>415,752</u>	<u>415,752</u>	<u>-</u>	<u>415,752</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	-	2,775	2,775	-	2,775	-
Equipment	1,235	234,071	172,380	55,205	227,585	6,486
Contractual Services	1,539	83,402	35,563	21,000	56,563	26,839
Other	117,981	150,307	30,416	125	30,541	119,766
Total Expenditures	<u>120,755</u>	<u>470,555</u>	<u>241,134</u>	<u>76,330</u>	<u>317,464</u>	<u>153,091</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	133,476	(54,803)	174,618	<u>\$ (76,330)</u>	<u>\$ 98,288</u>	<u>\$ 153,091</u>
Fund Balance at Beginning of Year	249,360	249,360	249,360			
Fund Balance at End of Year	<u>\$ 382,836</u>	<u>\$ 194,557</u>	<u>\$ 423,978</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, 2011

	<u>Original Budget</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	629	629	-	-	-	629
Total Expenditures	<u>629</u>	<u>629</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>629</u>
(Deficiency) of Revenues (Under) Expenditures	(629)	(629)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 629</u>
Fund Balance at Beginning of Year	629	629	629			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</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, 2011

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
P.A.I.R.
For the Year Ended December 31, 2011

	<u>Original Budget</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	\$ -	\$ 180	\$ 180	\$ -	\$ 180	\$ -
Intergovernmental	30,000	10,450	10,450	-	10,450	-
Total Revenues	<u>30,000</u>	<u>10,630</u>	<u>10,630</u>	<u>-</u>	<u>10,630</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contractual Services	30,000	25,000	-	-	-	25,000
Other	5,000	10,000	123	-	123	9,877
Total Expenditures	<u>35,000</u>	<u>35,000</u>	<u>123</u>	<u>-</u>	<u>123</u>	<u>34,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(24,370)	10,507	<u>\$ -</u>	<u>\$ 10,507</u>	<u>\$ 34,877</u>
Fund Balance at Beginning of Year	82,546	82,546	82,546			
Fund Balance at End of Year	<u>\$ 77,546</u>	<u>\$ 58,176</u>	<u>\$ 93,053</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 39,150	\$ 39,120	\$ 39,120	\$ -	\$ 39,120	\$ -
Total Revenues	<u>39,150</u>	<u>39,120</u>	<u>39,120</u>	<u>-</u>	<u>39,120</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	20,000	32,000	31,013	-	31,013	987
Fringe Benefits	23,860	23,860	21,776	-	21,776	2,084
Other	1,200	2,750	2,054	-	2,054	696
Total Expenditures	<u>45,060</u>	<u>58,610</u>	<u>54,843</u>	<u>-</u>	<u>54,843</u>	<u>3,767</u>
(Deficiency) of Revenues (Under) Expenditures	(5,910)	(19,490)	(15,723)	<u>\$ -</u>	<u>\$ (15,723)</u>	<u>\$ 3,767</u>
Fund Balance at Beginning of Year	<u>37,937</u>	<u>37,937</u>	<u>37,937</u>			
Fund Balance at End of Year	<u>\$ 32,027</u>	<u>\$ 18,447</u>	<u>\$ 22,214</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 65,000	\$ 58,772	\$ 58,772	\$ -	\$ 58,772	\$ -
Other	15,000	13,643	13,643	-	13,643	-
Total Revenues	80,000	72,415	72,415	-	72,415	-
Expenditures						
Current:						
Human Services:						
Supplies and Materials	-	-	-	-	-	-
Contractual Services	1,027	1,027	1,027	-	1,027	-
Other	75,000	84,885	70,829	3,885	74,714	10,171
Total Expenditures	76,027	85,912	71,856	3,885	75,741	10,171
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,973	(13,497)	559	<u>\$ (3,885)</u>	<u>\$ (3,326)</u>	<u>\$ 10,171</u>
Fund Balance at Beginning of Year	71,418	71,418	71,418			
Fund Balance at End of Year	\$ 75,391	\$ 57,921	\$ 71,977			

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, 2011

	<u>Original Budget</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><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Security
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 15,000	\$ 9,553	\$ 10,200	\$ -	\$ 10,200	\$ 647
Total Revenues	<u>15,000</u>	<u>9,553</u>	<u>10,200</u>	<u>-</u>	<u>10,200</u>	<u>647</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	10,000	10,000	1,670	-	1,670	8,330
Equipment	10,000	10,000	450	-	450	9,550
Other	2,000	2,000	-	-	-	2,000
Total Expenditures	<u>22,000</u>	<u>22,000</u>	<u>2,120</u>	<u>-</u>	<u>2,120</u>	<u>19,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,000)	(12,447)	8,080	<u>\$ -</u>	<u>\$ 8,080</u>	<u>\$ 20,527</u>
Fund Balance at Beginning of Year	96,457	96,457	96,457			
Fund Balance at End of Year	<u>\$ 89,457</u>	<u>\$ 84,010</u>	<u>\$ 104,537</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, 2011

	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:						
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, 2011

	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	1,715,000	1,730,000	1,699,930	-	1,699,930	30,070
Fringe Benefits	827,300	803,300	628,657	-	628,657	174,643
Supplies and Materials	5,500	5,500	2,328	-	2,328	3,172
Equipment	21,000	24,000	4,305	-	4,305	19,695
Contractual Services	393,224	399,224	146,658	129,866	276,524	122,700
Other	35,800	35,800	30,913	-	30,913	4,887
Total Expenditures	<u>2,997,824</u>	<u>2,997,824</u>	<u>2,512,791</u>	<u>129,866</u>	<u>2,642,657</u>	<u>355,167</u>
(Deficiency) of Revenues (Under) Expenditures	(2,997,824)	(2,997,824)	(2,512,791)	(129,866)	(2,642,657)	355,167
Other Financing Sources						
Operating Transfers - In	3,000,000	3,500,000	3,500,000	-	3,500,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	2,176	502,176	987,209	<u>\$ (129,866)</u>	<u>\$ 857,343</u>	<u>\$ 355,167</u>
Fund Balance at Beginning of Year	3,098,616	3,098,616	3,098,616			
Fund Balance at End of Year	<u>\$ 3,100,792</u>	<u>\$ 3,600,792</u>	<u>\$ 4,085,825</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 138,316	\$ 127,700	\$ 127,700	\$ -	\$ 127,700	\$ -
Other	28,935	-	-	-	-	-
Total Revenues	<u>167,251</u>	<u>127,700</u>	<u>127,700</u>	<u>-</u>	<u>127,700</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	104,000	103,849	96,928	-	96,928	6,921
Fringe Benefits	63,251	63,402	56,620	-	56,620	6,782
Total Expenditures	<u>167,251</u>	<u>167,251</u>	<u>153,548</u>	<u>-</u>	<u>153,548</u>	<u>13,703</u>
(Deficiency) of Revenues (Under) Expenditures	-	(39,551)	(25,848)	<u>\$ -</u>	<u>\$ (25,848)</u>	<u>\$ 13,703</u>
Fund Balance at Beginning of Year	73,614	73,614	73,614			
Fund Balance at End of Year	<u>\$ 73,614</u>	<u>\$ 34,063</u>	<u>\$ 47,766</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Fines and Forfeitures	\$ -	\$ 591	\$ 591	\$ -	\$ 591	\$ -
Total Revenues	<u>-</u>	<u>591</u>	<u>591</u>	<u>-</u>	<u>591</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contract Services	-	100	37	-	37	63
Total Expenditures	<u>-</u>	<u>100</u>	<u>37</u>	<u>-</u>	<u>37</u>	<u>63</u>
Excess of Revenues Over Expenditures	-	491	554	<u>\$ -</u>	<u>\$ 554</u>	<u>\$ 63</u>
Fund Balance at Beginning of Year	<u>23,042</u>	<u>23,042</u>	<u>23,042</u>			
Fund Balance at End of Year	<u>\$ 23,042</u>	<u>\$ 23,533</u>	<u>\$ 23,596</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Human Services:						
Fringe Benefits	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	15,600	15,600	15,600			
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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ 5,220	\$ 5,220	\$ -	\$ 5,220	\$ -
Total Revenues	<u>-</u>	<u>5,220</u>	<u>5,220</u>	<u>-</u>	<u>5,220</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Equipment	-	5,220	2,220	3,000	5,220	-
Total Expenditures	<u>-</u>	<u>5,220</u>	<u>2,220</u>	<u>3,000</u>	<u>5,220</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	3,000	<u>\$ (3,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	2,798	2,798	2,798			
Fund Balance at End of Year	<u>\$ 2,798</u>	<u>\$ 2,798</u>	<u>\$ 5,798</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, 2011

	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:						
Capital Outlay	45,000	45,000	-	-	-	45,000
Total Expenditures	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>
(Deficiency) of Revenues (Under) Expenditures	(45,000)	(45,000)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,000</u>
Fund Balance at Beginning of Year	284,418	284,418	284,418			
Fund Balance at End of Year	<u>\$ 239,418</u>	<u>\$ 239,418</u>	<u>\$ 284,418</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Workforce Investment Act
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 3,815,000	\$ 2,090,066	\$ 2,090,066	\$ -	\$ 2,090,066	\$ -
Charges for Services	-	17,240	17,240	-	17,240	-
Other	5,500	33,574	33,574	-	33,574	-
Total Revenues	3,820,500	2,140,880	2,140,880	-	2,140,880	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	100,000	21,000	13,869	-	13,869	7,131
Fringe Benefits	55,450	47,000	42,040	-	42,040	4,960
Supplies and Materials	7,925	7,350	6,319	-	6,319	1,031
Equipment	29,500	10,900	8,009	-	8,009	2,891
Contractual Services	3,063,000	2,578,800	2,491,334	-	2,491,334	87,466
Other	47,500	13,800	5,321	-	5,321	8,479
Total Expenditures	3,303,375	2,678,850	2,566,892	-	2,566,892	111,958
Excess (Deficiency) of Revenues Over (Under) Expenditures	517,125	(537,970)	(426,012)	\$ -	\$ (426,012)	\$ 111,958
Fund Balance at Beginning of Year	702,307	702,307	702,307			
Fund Balance at End of Year	\$ 1,219,432	\$ 164,337	\$ 276,295			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 75,000	\$ 73,237	\$ 73,237	\$ -	\$ 73,237	\$ -
Total Revenues	75,000	73,237	73,237	-	73,237	-
Expenditures						
Current:						
Public Safety:						
Salaries & Wages	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Supplies and Materials	1,500	2,500	2,223	-	2,223	277
Contractual Services	76,061	48,204	36,811	9,895	46,706	1,498
Other	-	-	-	-	-	-
Total Expenditures	77,561	50,704	39,034	9,895	48,929	1,775
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,561)	22,533	34,203	<u>\$ (9,895)</u>	<u>\$ 24,308</u>	<u>\$ 1,775</u>
Fund Balance at Beginning of Year	34,919	34,919	34,919			
Fund Balance at End of Year	\$ 32,358	\$ 57,452	\$ 69,122			

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, 2011

	<u>Original Budget</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	\$ 1,000	\$ 311	\$ 311	\$ -	\$ 311	\$ -
Total Revenues	<u>1,000</u>	<u>311</u>	<u>311</u>	<u>-</u>	<u>311</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Contractual Services	3,000	3,000	-	-	-	3,000
Other	1,000	1,000	-	-	-	1,000
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(3,689)	311	<u>\$ -</u>	<u>\$ 311</u>	<u>\$ 4,000</u>
Fund Balance at Beginning of Year	<u>4,867</u>	<u>4,867</u>	<u>4,867</u>			
Fund Balance at End of Year	<u>\$ 1,867</u>	<u>\$ 1,178</u>	<u>\$ 5,178</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, 2011

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutors Adult Diversion Program
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 2,500	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ -
Total Revenues	<u>2,500</u>	<u>3,750</u>	<u>3,750</u>	<u>-</u>	<u>3,750</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	10,000	7,615	-	7,615	2,385
Fringe Benefits	750	2,295	1,465	-	1,465	830
Total Expenditures	<u>750</u>	<u>12,295</u>	<u>9,080</u>	<u>-</u>	<u>9,080</u>	<u>3,215</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,750	(8,545)	(5,330)	<u>\$ -</u>	<u>\$ (5,330)</u>	<u>\$ 3,215</u>
Fund Balance at Beginning of Year	<u>12,509</u>	<u>12,509</u>	<u>12,509</u>			
Fund Balance at End of Year	<u>\$ 14,259</u>	<u>\$ 3,964</u>	<u>\$ 7,179</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, 2011

	<u>Original Budget</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	\$ -	\$ 10,314	\$ 10,314	\$ -	\$ 10,314	\$ -
Total Revenues	<u>-</u>	<u>10,314</u>	<u>10,314</u>	<u>-</u>	<u>10,314</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Equipment	-	10,314	10,314	-	10,314	-
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>10,314</u>	<u>10,314</u>	<u>-</u>	<u>10,314</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	424	424	424			
Fund Balance at End of Year	<u>\$ 424</u>	<u>\$ 424</u>	<u>\$ 424</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Domestic Relations Title IV-E
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 1,400,000	\$ 1,059,172	\$ 1,059,172	\$ -	\$ 1,059,172	\$ -
Other	1,000	11,954	11,954	-	11,954	-
Total Revenues	<u>1,401,000</u>	<u>1,071,126</u>	<u>1,071,126</u>	<u>-</u>	<u>1,071,126</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	688,000	1,187,000	1,090,588	-	1,090,588	96,412
Fringe Benefits	396,050	677,050	539,127	-	539,127	137,923
Supplies and Materials	26,000	26,000	7,717	-	7,717	18,283
Equipment	9,000	9,000	311	-	311	8,689
Contractual Services	123,000	218,000	146,105	6,480	152,585	65,415
Other	57,500	57,500	27,453	-	27,453	30,047
Total Expenditures	<u>1,299,550</u>	<u>2,174,550</u>	<u>1,811,301</u>	<u>6,480</u>	<u>1,817,781</u>	<u>356,769</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	101,450	(1,103,424)	(740,175)	<u>\$ (6,480)</u>	<u>\$ (746,655)</u>	<u>\$ 356,769</u>
Fund Balance at Beginning of Year	<u>1,740,659</u>	<u>1,740,659</u>	<u>1,740,659</u>			
Fund Balance at End of Year	<u>\$ 1,842,109</u>	<u>\$ 637,235</u>	<u>\$ 1,000,484</u>			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Rotary
 For the Year Ended December 31, 2011

	<u>Original Budget</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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Contractual Services	16,000	16,000	-	-	-	16,000
Total Expenditures	<u>16,000</u>	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,000</u>
(Deficiency) of Revenues (Under) Expenditures	-	(16,000)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,000</u>
Fund Balance at Beginning of Year	<u>22,608</u>	<u>22,608</u>	<u>22,608</u>			
Fund Balance at End of Year	<u>\$ 22,608</u>	<u>\$ 6,608</u>	<u>\$ 22,608</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Projects
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 600,000	\$ 533,423	\$ 533,423	\$ -	\$ 533,423	\$ -
Total Revenues	<u>600,000</u>	<u>533,423</u>	<u>533,423</u>	<u>-</u>	<u>533,423</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	500,000	500,000	439,431	-	439,431	60,569
Fringe Benefits	153,250	173,250	129,220	-	129,220	44,030
Supplies and Materials	5,000	5,000	-	-	-	5,000
Equipment	50,000	50,000	67	-	67	49,933
Contractual Services	10,000	10,000	-	-	-	10,000
Other	25,000	25,000	178	-	178	24,822
Total Expenditures	<u>743,250</u>	<u>763,250</u>	<u>568,896</u>	<u>-</u>	<u>568,896</u>	<u>194,354</u>
(Deficiency) of Revenues (Under) Expenditures	(143,250)	(229,827)	(35,473)	<u>\$ -</u>	<u>\$ (35,473)</u>	<u>\$ 194,354</u>
Fund Balance at Beginning of Year	<u>539,375</u>	<u>539,375</u>	<u>539,375</u>			
Fund Balance at End of Year	<u>\$ 396,125</u>	<u>\$ 309,548</u>	<u>\$ 503,902</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 840,800	\$ 450,369	\$ 450,369	\$ -	\$ 450,369	\$ -
Total Revenues	840,800	450,369	450,369	-	450,369	-
Expenditures						
Current:						
Health:						
Supplies and Materials	471,078	423,701	263,398	151,606	415,004	8,697
Contractual Services	497,901	465,079	354,814	74,913	429,727	35,352
Total Expenditures	968,979	888,780	618,212	226,519	844,731	44,049
(Deficiency) of Revenues (Under) Expenditures	(128,179)	(438,411)	(167,843)	\$ (226,519)	\$ (394,362)	\$ 44,049
Fund Balance at Beginning of Year	515,046	515,046	515,046			
Fund Balance at End of Year	\$ 386,867	\$ 76,635	\$ 347,203			

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, 2011

	<u>Original Budget</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:						
Equipment	-	223,240	223,240	-	223,240	-
Contractual Services	-	21,760	21,760	-	21,760	-
Total Expenditures	<u>-</u>	<u>245,000</u>	<u>245,000</u>	<u>-</u>	<u>245,000</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(245,000)	(245,000)	<u>\$ -</u>	<u>\$ (245,000)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>245,000</u>	<u>245,000</u>	<u>245,000</u>			
Fund Balance at End of Year	<u>\$ 245,000</u>	<u>\$ -</u>	<u>\$ -</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 34,500	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>34,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Supplies and Materials	-	145	17	-	17	128
Contractual Services	-	13,559	10,547	2,818	13,365	194
Other	34,500	20,846	562	-	562	20,284
Total Expenditures	<u>34,500</u>	<u>34,550</u>	<u>11,126</u>	<u>2,818</u>	<u>13,944</u>	<u>20,606</u>
(Deficiency) of Revenues (Under) Expenditures	-	(34,550)	(11,126)	<u>\$ (2,818)</u>	<u>\$ (13,944)</u>	<u>\$ 20,606</u>
Fund Balance at Beginning of Year	<u>97,161</u>	<u>97,161</u>	<u>97,161</u>			
Fund Balance at End of Year	<u>\$ 97,161</u>	<u>\$ 62,611</u>	<u>\$ 86,035</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 44,000	\$ 23,188	\$ 23,188	\$ -	\$ 23,188	\$ -
Total Revenues	<u>44,000</u>	<u>23,188</u>	<u>23,188</u>	<u>-</u>	<u>23,188</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	62,832	55,689	38,416	7,250	45,666	10,023
Total Expenditures	<u>62,832</u>	<u>55,689</u>	<u>38,416</u>	<u>7,250</u>	<u>45,666</u>	<u>10,023</u>
(Deficiency) of Revenues (Under) Expenditures	(18,832)	(32,501)	(15,228)	<u>\$ (7,250)</u>	<u>\$ (22,478)</u>	<u>\$ 10,023</u>
Fund Balance at Beginning of Year	49,788	49,788	49,788			
Fund Balance at End of Year	<u>\$ 30,956</u>	<u>\$ 17,287</u>	<u>\$ 34,560</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 1,000	\$ 1,320	\$ 1,320	\$ -	\$ 1,320	\$ -
Total Revenues	<u>1,000</u>	<u>1,320</u>	<u>1,320</u>	<u>-</u>	<u>1,320</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	1,000	1,320	1,320	-	1,320	-
Total Expenditures	<u>1,000</u>	<u>1,320</u>	<u>1,320</u>	<u>-</u>	<u>1,320</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	24	24	24			
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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 36,907	\$ 44,404	\$ 44,404	\$ -	\$ 44,404	\$ -
Total Revenues	36,907	44,404	44,404	-	44,404	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	907	10,907	-	-	-	10,907
Equipment	20,450	11,450	-	-	-	11,450
Other	33,023	32,023	561	-	561	31,462
Total Expenditures	54,380	54,380	561	-	561	53,819
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,473)	(9,976)	43,843	<u>\$ -</u>	<u>\$ 43,843</u>	<u>\$ 53,819</u>
Fund Balance at Beginning of Year	98,114	98,114	98,114			
Fund Balance at End of Year	<u>\$ 80,641</u>	<u>\$ 88,138</u>	<u>\$ 141,957</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 625,000	\$ 510,172	\$ 510,172	\$ -	\$ 510,172	\$ -
Total Revenues	625,000	510,172	510,172	-	510,172	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	210,000	210,000	194,875	-	194,875	15,125
Fringe Benefits	80,000	80,000	74,306	-	74,306	5,694
Supplies and Materials	12,000	12,000	2,486	-	2,486	9,514
Equipment	13,000	13,000	-	-	-	13,000
Contractual Services	3,000	3,000	-	-	-	3,000
Other	215,500	215,500	202,694	-	202,694	12,806
Total Expenditures	533,500	533,500	474,361	-	474,361	59,139
Excess (Deficiency) of Revenues Over (Under) Expenditures	91,500	(23,328)	35,811	\$ -	\$ 35,811	\$ 59,139
Fund Balance at Beginning of Year	725,359	725,359	725,359			
Fund Balance at End of Year	\$ 816,859	\$ 702,031	\$ 761,170			

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, 2011

	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						
Current:						
Public Safety:						
Salaries and Wages	5,638,885	5,757,568	5,607,347	-	5,607,347	150,221
Fringe Benefits	1,127,705	1,070,835	1,014,160	-	1,014,160	56,675
Total Expenditures	<u>6,766,590</u>	<u>6,828,403</u>	<u>6,621,507</u>	<u>-</u>	<u>6,621,507</u>	<u>206,896</u>
(Deficiency) of Revenues (Under) Expenditures	(6,766,590)	(6,828,403)	(6,621,507)	<u>\$ -</u>	<u>\$ (6,621,507)</u>	<u>\$ 206,896</u>
Fund Balance at Beginning of Year	6,898,248	6,898,248	6,898,248			
Fund Balance at End of Year	<u>\$ 131,658</u>	<u>\$ 69,845</u>	<u>\$ 276,741</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, 2011

	<u>Original Budget</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	\$ 594,093	\$ 277,084	\$ 277,084	\$ -	\$ 277,084	\$ -
Total Revenues	<u>594,093</u>	<u>277,084</u>	<u>277,084</u>	<u>-</u>	<u>277,084</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Contractual Services	179,281	24,522	23,756	766	24,522	-
Other	421,760	258,747	258,747	-	258,747	-
Total Expenditures	<u>601,041</u>	<u>283,269</u>	<u>282,503</u>	<u>766</u>	<u>283,269</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(6,948)	(6,185)	(5,419)	<u>\$ (766)</u>	<u>\$ (6,185)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>116,495</u>	<u>116,495</u>	<u>116,495</u>			
Fund Balance at End of Year	<u>\$ 109,547</u>	<u>\$ 110,310</u>	<u>\$ 111,076</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Library Resources Fund
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 7,000	\$ 8,900	\$ 8,900	\$ -	\$ 8,900	\$ -
Fines and Forfeitures	450,000	396,534	396,534	-	396,534	-
Other	219,000	206,248	206,248	-	206,248	-
Total Revenues	676,000	611,682	611,682	-	611,682	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	101,325	101,325	101,317	-	101,317	8
Fringe Benefits	49,850	51,850	49,371	-	49,371	2,479
Supplies and Materials	482,842	480,415	363,591	39,858	403,449	76,966
Equipment	12,000	12,000	621	-	621	11,379
Contractual Services	14,000	14,000	4,956	-	4,956	9,044
Other	15,500	15,500	8,395	-	8,395	7,105
Total Expenditures	675,517	675,090	528,251	39,858	568,109	106,981
Excess (Deficiency) of Revenues Over (Under) Expenditures	483	(63,408)	83,431	<u>\$ (39,858)</u>	<u>\$ 43,573</u>	<u>\$ 106,981</u>
Fund Balance at Beginning of Year	216,722	216,722	216,722			
Fund Balance at End of Year	\$ 217,205	\$ 153,314	\$ 300,153			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Health:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
(Deficiency) of Revenues (Under) Expenditures	-	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	1	1	1			
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)
Home Septic Treatment Systems
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 115,120	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>115,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	100,000	-	-	-	-	-
Other	15,120	-	-	-	-	-
Total Expenditures	<u>115,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Fund Balance at Beginning of Year	23,094	23,094	23,094			
Fund Balance at End of Year	<u>\$ 23,094</u>	<u>\$ 23,094</u>	<u>\$ 23,094</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Probate Court Dispute Resolution Fund
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 28,500	\$ 41,976	\$ 41,976	\$ -	\$ 41,976	\$ -
Total Revenues	<u>28,500</u>	<u>41,976</u>	<u>41,976</u>	<u>-</u>	<u>41,976</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	28,500	41,976	41,976	-	41,976	-
Other Financing (Uses)						
Operating Transfers - Out	-	(20,306)	(20,306)	-	(20,306)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	28,500	21,670	21,670	<u>\$ -</u>	<u>\$ 21,670</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	15,886	15,886	15,886			
Fund Balance at End of Year	<u>\$ 44,386</u>	<u>\$ 37,556</u>	<u>\$ 37,556</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
County Tax Increment Financing Fund
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 7,000	\$ 66,788	\$ 66,788	\$ -	\$ 66,788	\$ -
Other	-	21,133	21,133	-	21,133	-
Total Revenues	<u>7,000</u>	<u>87,921</u>	<u>87,921</u>	<u>-</u>	<u>87,921</u>	<u>-</u>
Expenditures						
Current:						
Economic Development:						
Other	7,000	88,528	88,528	-	88,528	-
Total Expenditures	<u>7,000</u>	<u>88,528</u>	<u>88,528</u>	<u>-</u>	<u>88,528</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(607)	(607)	<u>\$ -</u>	<u>\$ (607)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>607</u>	<u>607</u>	<u>607</u>			
Fund Balance at End of Year	<u>\$ 607</u>	<u>\$ -</u>	<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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 2,235,644	\$ 2,028,465	\$ 2,028,465	\$ -	\$ 2,028,465	\$ -
Intergovernmental	1,405,000	1,550,805	1,550,805	-	1,550,805	-
Special Assessments	408,000	520,730	522,356	-	522,356	1,626
Other	6,500	43,579	43,579	-	43,579	-
Total Revenues	4,055,144	4,143,579	4,145,205	-	4,145,205	1,626
Expenditures						
General Obligation Bond Principal Retirement	2,070,000	2,479,954	2,479,785	-	2,479,785	169
General Obligation Interest	1,444,649	1,102,824	1,102,297	-	1,102,297	527
Special Assessment Principal Retirement	240,000	240,000	240,000	-	240,000	-
Special Assessment Interest	164,985	164,985	164,985	-	164,985	-
Fiscal Charges	56,700	94,452	75,835	-	75,835	18,617
Total Expenditures	3,976,334	4,082,215	4,062,902	-	4,062,902	19,313
Excess (Deficiency) of Revenues Over (Under) Expenditures	78,810	61,364	82,303	-	82,303	20,939
Other Financing Sources						
Note Proceeds	-	265,785	265,785	-	265,785	-
Excess of Revenues and Other Financing Sources Over Expenditures	78,810	327,149	348,088	\$ -	\$ 348,088	\$ 20,939
Fund Balance at Beginning of Year	250,000	250,000	250,000			
Fund Balance at End of Year	\$ 328,810	\$ 577,149	\$ 598,088			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Case Management Special Project Fund
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 43,000	\$ 17,250	\$ 17,250	\$ -	\$ 17,250	\$ -
Total Revenues	43,000	17,250	17,250	-	17,250	-
Expenditures						
Current:						
General Government:						
Judicial:	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	43,000	17,250	17,250	<u>\$ -</u>	<u>\$ 17,250</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 43,000</u>	<u>\$ 17,250</u>	<u>\$ 17,250</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Small Business Development Center
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Local Grant	\$ -	\$ 31,741	\$ 31,741	\$ -	\$ 31,741	\$ -
Total Revenues	<u>-</u>	<u>31,741</u>	<u>31,741</u>	<u>-</u>	<u>31,741</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Contractual Services	-	41,200	41,141	-	41,141	59
Total Expenditures	<u>-</u>	<u>41,200</u>	<u>41,141</u>	<u>-</u>	<u>41,141</u>	<u>59</u>
(Deficiency) of Revenues (Under) Expenditures	-	(9,459)	(9,400)	-	(9,400)	59
Other Financing Sources						
Advances - In	20,000	20,000	20,000	-	20,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	20,000	10,541	10,600	<u>\$ -</u>	<u>\$ 10,600</u>	<u>\$ 59</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 20,000</u>	<u>\$ 10,541</u>	<u>\$ 10,600</u>			

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, 2011

	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						
Capital Outlay:						
Supplies & Materials	7,500	22,050	16,691	-	16,691	5,359
Equipment	51,050	51,050	47,679	-	47,679	3,371
Contractual Services	7,500	7,500	4,200	-	4,200	3,300
Jail Facility Construction	15,000	15,000	-	5,213	5,213	9,787
Total Expenditures	<u>81,050</u>	<u>95,600</u>	<u>68,570</u>	<u>5,213</u>	<u>73,783</u>	<u>21,817</u>
(Deficiency) of Revenues (Under) Expenditures	(81,050)	(95,600)	(68,570)	<u>\$ (5,213)</u>	<u>\$ (73,783)</u>	<u>\$ 21,817</u>
Fund Balance at Beginning of Year	<u>258,663</u>	<u>258,663</u>	<u>258,663</u>			
Fund Balance at End of Year	<u>\$ 177,613</u>	<u>\$ 163,063</u>	<u>\$ 190,093</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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 2,900,223	\$ 5,565,798	\$ 6,560,784	\$ -	\$ 6,560,784	\$ 994,986
Other	-	10,367	10,367	-	10,367	-
Total Revenues	2,900,223	5,576,165	6,571,151	-	6,571,151	994,986
Expenditures						
Capital Outlay:						
Justice Center	30,672	30,672	-	30,672	30,672	-
Transportation Hub	694,234	643,246	600,247	15,002	615,249	27,997
Energy Conservation Project	-	18,035	18,035	-	18,035	-
Engineer Salt Shed	-	300,000	184,011	100,846	284,857	15,143
Issue II	1,585,232	1,113,381	1,113,381	-	1,113,381	-
ODOT Federal Awards	1,314,991	3,163,344	4,093,352	-	4,093,352	(930,008)
Highway Planning/Construction	557,313	1,231,027	474,836	428,093	902,929	328,098
Principal Retirement	-	4,605,215	4,605,215	-	4,605,215	-
Total Expenditures	4,182,442	11,104,920	11,089,077	574,613	11,663,690	(558,770)
(Deficiency) of Revenues (Under) Expenditures	(1,282,219)	(5,528,755)	(4,517,926)	(574,613)	(5,092,539)	436,216
Other Financing Sources (Uses)						
Note Proceeds	-	5,099,215	5,099,215	-	5,099,215	-
Advances - Out	-	(1,300,000)	(1,300,000)	-	(1,300,000)	-
Total Other Financing Sources (Uses)	-	3,799,215	3,799,215	-	3,799,215	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(1,282,219)	(1,729,540)	(718,711)	<u>\$ (574,613)</u>	<u>\$ (1,293,324)</u>	<u>\$ 436,216</u>
Fund Balance at Beginning of Year	1,674,853	1,674,853	1,674,853			
Fund Balance at End of Year	\$ 392,634	\$ (54,687)	\$ 956,142			

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 programs.

Workers' Compensation Reserve Fund

The Workers' Compensation Reserve Fund is used to account for the State Workers' Compensation Retrospective Rating Plan.

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 72,800	\$ 206,860	\$ 206,860	\$ -	\$ 206,860	\$ -
Intergovernmental	-	109,464	109,464	-	109,464	-
Other	-	103	103	-	103	-
Total Revenues	72,800	316,427	316,427	-	316,427	-
Expenses						
Current:						
Contractual Services	127,654	307,954	211,840	78,660	290,500	17,454
Supplies and Materials	2,000	31,600	31,444	-	31,444	156
Equipment	-	11,000	6,053	-	6,053	4,947
Capital Outlay	19,700	105,461	78,654	17,880	96,534	8,927
Other	-	7,950	7,539	-	7,539	411
Total Expenses	149,354	463,965	335,530	96,540	432,070	31,895
(Deficiency) of Revenues (Under) Expenses	(76,554)	(147,538)	(19,103)	(96,540)	(115,643)	31,895
Other Financing Sources						
Transfers - In	50,000	50,000	50,000	-	50,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	(26,554)	(97,538)	30,897	<u>\$ (96,540)</u>	<u>\$ (65,643)</u>	<u>\$ 31,895</u>
Fund Balance at Beginning of Year	137,116	137,116	137,116			
Fund Balance at End of Year	\$ 110,562	\$ 39,578	\$ 168,013			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,155,500	\$ 1,898,754	\$ 1,903,971	\$ -	\$ 1,903,971	\$ 5,217
Intergovernmental	-	1,205,260	1,205,260	-	1,205,260	-
Other	-	300	300	-	300	-
Total Revenues	1,155,500	3,104,314	3,109,531	-	3,109,531	5,217
Expenses						
Current:						
Personal Services	325,000	325,000	300,116	-	300,116	24,884
Fringe Benefits	109,250	121,250	119,159	-	119,159	2,091
Contractual Services	282,763	412,136	310,499	35,969	346,468	65,668
Supplies and Materials	50,000	48,900	32,777	-	32,777	16,123
Equipment	50,819	32,802	11,947	-	11,947	20,855
Capital Outlay	-	1,205,260	1,205,260	-	1,205,260	-
OWDA Loan Principal Retirement	215,000	214,206	213,398	-	213,398	808
OWDA Loan Interest	73,623	73,623	73,623	-	73,623	-
OPWC Loan Principal Retirement	2,448	4,612	4,612	-	4,612	-
Gen Obligation Principal Retirement	-	1,635,000	1,635,000	-	1,635,000	-
Gen Obligation Interest	-	325,702	307,220	-	307,220	18,482
Fiscal Charges	-	66,800	65,000	-	65,000	1,800
Other	70,929	91,683	51,859	-	51,859	39,824
Total Expenses	1,179,832	4,556,974	4,330,470	35,969	4,366,439	190,535
(Deficiency) of Revenues (Under) Expenses	(24,332)	(1,452,660)	(1,220,939)	(35,969)	(1,256,908)	195,752
Other Financing Sources (Uses)						
Bond Proceeds	-	1,560,000	1,560,000	-	1,560,000	-
Advances - In	-	175,000	175,000	-	175,000	-
Advances - Out	-	(175,000)	(175,000)	-	(175,000)	-
Total Other Financing Sources	-	1,560,000	1,560,000	-	1,560,000	-
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing (Uses)	(24,332)	107,340	339,061	<u>\$ (35,969)</u>	<u>\$ 303,092</u>	<u>\$ 195,752</u>
Fund Balance at Beginning of Year	1,455,692	1,455,692	1,455,692			
Fund Balance at End of Year	\$ 1,431,360	\$ 1,563,032	\$ 1,794,753			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 185,000	\$ 147,842	\$ 147,842	\$ -	\$ 147,842	\$ -
Intergovernmental	1,282,359	1,013,185	1,013,185	-	1,013,185	-
Other	3,000	2	2	-	2	-
Total Revenues	1,470,359	1,161,029	1,161,029	-	1,161,029	-
Expenses						
Current:						
Personal Services	43,576	42,598	42,589	-	42,589	9
Fringe Benefits	41,091	28,905	28,895	-	28,895	10
Contractual Services	1,463,885	1,105,891	1,105,891	-	1,105,891	-
Supplies and Materials	4,907	1,028	1,028	-	1,028	-
Capital Outlay	-	23,000	21,131	-	21,131	1,869
Other	13,900	7,007	7,007	-	7,007	-
Total Expenses	1,567,359	1,208,429	1,206,541	-	1,206,541	1,888
(Deficiency) of Revenues (Under) Expenses	(97,000)	(47,400)	(45,512)	-	(45,512)	1,888
Other Financing Sources						
Transfers - In	100,000	100,000	100,000	-	100,000	-
Excess of Revenues and Other Financing Sources Over Expenses	3,000	52,600	54,488	<u>\$ -</u>	<u>\$ 54,488</u>	<u>\$ 1,888</u>
Fund Balance at Beginning of Year	48,731	48,731	48,731			
Fund Balance at End of Year	\$ 51,731	\$ 101,331	\$ 103,219			

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, 2011

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 23,310,000	\$ 23,247,823	\$ 24,638,893	\$ -	\$ 24,638,893	\$ 1,391,070
Other	100,000	8,029	8,029	-	8,029	-
Total Revenues	23,410,000	23,255,852	24,646,922	-	24,646,922	1,391,070
Expenses						
Current:						
Personal Services	88,000	88,000	48,818	-	48,818	39,182
Fringe Benefits	47,640	16,440	8,799	-	8,799	7,641
Contractual Services	2,769,000	2,800,200	915,414	-	915,414	1,884,786
Claims & Judgments	22,500,000	22,342,286	21,770,427	-	21,770,427	571,859
Supplies and Materials	15,000	15,000	492	-	492	14,508
Equipment	6,000	6,000	-	-	-	6,000
Other	35,000	35,000	226	-	226	34,774
Total Expenses	25,460,640	25,302,926	22,744,176	-	22,744,176	2,558,750
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,050,640)	(2,047,074)	1,902,746	\$ -	\$ 1,902,746	\$ 3,949,820
Fund Balance at Beginning of Year	10,066,237	10,066,237	10,066,237			
Fund Balance at End of Year	\$ 8,015,597	\$ 8,019,163	\$ 11,968,983			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund-Workers' Compensation Reserve Fund
For the Year Ended December 31, 2011

	<u>Original Budget</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	\$ 2,000,000	\$ 1,965,409	\$ 1,965,409	\$ -	\$ 1,965,409	\$ -
Other	-	20,024	20,024	-	20,024	-
Total Revenues	2,000,000	1,985,433	1,985,433	-	1,985,433	-
Expenses						
Current:						
Contractual Services	-	40,000	17,242	800	18,042	21,958
Claims & Judgments	90,000	89,797	87,889	-	87,889	1,908
Other	-	203	203	-	203	-
Total Expenses	90,000	130,000	105,334	800	106,134	23,866
Excess of Revenues Over Expenses	1,910,000	1,855,433	1,880,099	<u>\$ (800)</u>	<u>\$ 1,879,299</u>	<u>\$ 23,866</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 1,910,000</u>	<u>\$ 1,855,433</u>	<u>\$ 1,880,099</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, 2011

	<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	\$ 397,980	\$ 8,078,526	\$ 3,043,491	\$ 468	\$ 7,165,324	\$ 73,543
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	322,837,121	-	11,560,116	-	-
Special Assessments	-	19,449,557	-	-	-	-
Intergovernmental	-	22,882,607	-	-	-	-
Total Assets	\$ 397,980	\$ 373,247,811	\$ 3,043,491	\$ 11,560,584	\$ 7,165,324	\$ 73,543
Liabilities						
Local Government Taxes Payable	-	-	-	9,868,741	-	-
Intergovernmental Payable	-	350,785,048	-	1,687,394	1,878	2,324
Undistributed Monies	397,980	22,462,763	3,043,491	4,449	7,163,446	71,219
Total Liabilities	\$ 397,980	\$ 373,247,811	\$ 3,043,491	\$ 11,560,584	\$ 7,165,324	\$ 73,543

<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>
\$ 643,776	\$ -	\$ -	\$ -	\$ -	\$ 282,221	\$ -	\$ -
-	3,800,201	98,448	8,622	164,619	62,195	129,121	49,625
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 643,776</u>	<u>\$ 3,800,201</u>	<u>\$ 98,448</u>	<u>\$ 8,622</u>	<u>\$ 164,619</u>	<u>\$ 344,416</u>	<u>\$ 129,121</u>	<u>\$ 49,625</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
643,776	3,800,201	98,448	8,622	164,619	344,416	129,121	49,625
<u>\$ 643,776</u>	<u>\$ 3,800,201</u>	<u>\$ 98,448</u>	<u>\$ 8,622</u>	<u>\$ 164,619</u>	<u>\$ 344,416</u>	<u>\$ 129,121</u>	<u>\$ 49,625</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Agency Funds (continued)
December 31, 2011

	Benefit America Flex Plan	U-Trust	Ohio Trust Fund	HB562	West Shore Commuter Rail Account	Totals
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 73,064	\$ 2,875,762	\$ 297,702	\$ 27,104	\$ 5,205	\$ 22,964,166
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	4,312,831
Receivables:						334,397,237
Property and Other Taxes	-	-	-	-	-	19,449,557
Special Assessments	-	-	-	-	-	22,882,607
Intergovernmental	-	-	-	-	-	-
Total Assets	<u>\$ 73,064</u>	<u>\$ 2,875,762</u>	<u>\$ 297,702</u>	<u>\$ 27,104</u>	<u>\$ 5,205</u>	<u>\$ 404,006,398</u>
Liabilities						
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,868,741
Intergovernmental Payable	-	-	-	-	-	352,476,644
Undistributed Monies	73,064	2,875,762	297,702	27,104	5,205	41,661,013
Total Liabilities	<u>\$ 73,064</u>	<u>\$ 2,875,762</u>	<u>\$ 297,702</u>	<u>\$ 27,104</u>	<u>\$ 5,205</u>	<u>\$ 404,006,398</u>

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2011

	Balance 1/1/11	Additions	Reductions	Balance 12/31/11
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 653,988	\$ 1,141,184	\$ 1,397,192	\$ 397,980
Total Assets	\$ 653,988	\$ 1,141,184	\$ 1,397,192	\$ 397,980
Liabilities				
Undistributed Monies	\$ 653,988	\$ 1,141,184	\$ 1,397,192	\$ 397,980
Total Liabilities	\$ 653,988	\$ 1,141,184	\$ 1,397,192	\$ 397,980
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 11,646,989	\$ 350,392,053	\$ 353,960,516	\$ 8,078,526
Receivables:				
Property and Other Taxes	316,508,801	322,837,121	316,508,801	322,837,121
Special Assessments	18,967,630	19,449,557	18,967,630	19,449,557
Intergovernmental	22,155,936	22,882,607	22,155,936	22,882,607
Total Assets	\$ 369,279,356	\$ 715,561,338	\$ 711,592,883	\$ 373,247,811
Liabilities				
Due to County Funds:				
Property Taxes	\$ -	\$ 49,495,929	\$ 49,495,929	\$ -
Special Assessments	-	6,597,132	6,597,132	-
Intergovernmental Payable	343,733,870	350,785,048	343,733,870	350,785,048
Undistributed Monies	25,545,486	308,683,229	311,765,952	22,462,763
Total Liabilities	\$ 369,279,356	\$ 715,561,338	\$ 711,592,883	\$ 373,247,811
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,910,499	\$ 6,593,891	\$ 6,460,899	\$ 3,043,491
Total Assets	\$ 2,910,499	\$ 6,593,891	\$ 6,460,899	\$ 3,043,491
Liabilities				
Undistributed Monies	\$ 2,910,499	\$ 6,593,891	\$ 6,460,899	\$ 3,043,491
Total Liabilities	\$ 2,910,499	\$ 6,593,891	\$ 6,460,899	\$ 3,043,491
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 396	\$ 394,181,689	\$ 394,181,617	\$ 468
Receivables:				
Property and Other Taxes	11,907,404	13,956,776	14,304,064	11,560,116
Total Assets	\$ 11,907,800	\$ 408,138,465	\$ 408,485,681	\$ 11,560,584
Liabilities				
Local Government Taxes Payable	\$ 10,216,029	\$ 12,265,401	\$ 12,612,689	\$ 9,868,741
Intergovernmental Payable	1,687,394	-	-	1,687,394
Undistributed Monies	4,377	382,052,714	382,052,642	4,449
Total Liabilities	\$ 11,907,800	\$ 394,318,115	\$ 394,665,331	\$ 11,560,584
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 6,231,615	\$ 7,838,016	\$ 6,904,307	\$ 7,165,324
Total Assets	\$ 6,231,615	\$ 7,838,016	\$ 6,904,307	\$ 7,165,324
Liabilities				
Intergovernmental Payable	\$ -	\$ 1,878	\$ -	\$ 1,878
Undistributed Monies	6,231,615	7,838,016	6,906,185	7,163,446
Total Liabilities	\$ 6,231,615	\$ 7,839,894	\$ 6,906,185	\$ 7,165,324

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance 1/1/11	Additions	Reductions	Balance 12/31/11
SOIL AND WATER				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 38,776	\$ 152,650	\$ 117,883	\$ 73,543
Total Assets	\$ 38,776	\$ 152,650	\$ 117,883	\$ 73,543
Liabilities				
Intergovernmental Payable	-	2,324	-	2,324
Undistributed Monies	38,776	152,650	120,207	71,219
Total Liabilities	\$ 38,776	\$ 154,974	\$ 120,207	\$ 73,543
PAYROLL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 673,070	\$ 44,544,668	\$ 44,573,962	\$ 643,776
Total Assets	\$ 673,070	\$ 44,544,668	\$ 44,573,962	\$ 643,776
Liabilities				
Undistributed Monies	\$ 673,070	\$ 44,544,668	\$ 44,573,962	\$ 643,776
Total Liabilities	\$ 673,070	\$ 44,544,668	\$ 44,573,962	\$ 643,776
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 4,784,478	-	\$ 984,277	\$ 3,800,201
Total Assets	\$ 4,784,478	\$ -	\$ 984,277	\$ 3,800,201
Liabilities				
Undistributed Monies	\$ 4,784,478	-	\$ 984,277	\$ 3,800,201
Total Liabilities	\$ 4,784,478	\$ -	\$ 984,277	\$ 3,800,201
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 522,439	-	\$ 423,991	\$ 98,448
Total Assets	\$ 522,439	\$ -	\$ 423,991	\$ 98,448
Liabilities				
Undistributed Monies	\$ 522,439	-	\$ 423,991	\$ 98,448
Total Liabilities	\$ 522,439	\$ -	\$ 423,991	\$ 98,448
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 6,040	\$ 2,582	-	\$ 8,622
Total Assets	\$ 6,040	\$ 2,582	\$ -	\$ 8,622
Liabilities				
Undistributed Monies	\$ 6,040	\$ 2,582	-	\$ 8,622
Total Liabilities	\$ 6,040	\$ 2,582	\$ -	\$ 8,622

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance 1/1/11	Additions	Reductions	Balance 12/31/11
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 184,039	\$ -	\$ 19,420	\$ 164,619
Total Assets	\$ 184,039	\$ -	\$ 19,420	\$ 164,619
Liabilities				
Undistributed Monies	\$ 184,039	\$ -	\$ 19,420	\$ 164,619
Total Liabilities	\$ 184,039	\$ -	\$ 19,420	\$ 164,619
COMMUNITY BASED CORRECTIONAL FACILITY				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 307,987	\$ 1,886,182	\$ 1,911,948	\$ 282,221
Cash and Cash Equivalents in Segregated Accounts	39,951	62,195	39,951	62,195
Total Assets	\$ 347,938	\$ 1,948,377	\$ 1,951,899	\$ 344,416
Liabilities				
Intergovernmental Payable	\$ -	\$ -	\$ -	\$ -
Undistributed Monies	347,938	1,948,377	1,951,899	344,416
Total Liabilities	\$ 347,938	\$ 1,948,377	\$ 1,951,899	\$ 344,416
SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 116,546	\$ 12,575	\$ -	\$ 129,121
Total Assets	\$ 116,546	\$ 12,575	\$ -	\$ 129,121
Liabilities				
Undistributed Monies	\$ 116,546	\$ 12,575	\$ -	\$ 129,121
Total Liabilities	\$ 116,546	\$ 12,575	\$ -	\$ 129,121
GOLDEN ACRES				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 30,395	\$ 19,230	\$ -	\$ 49,625
Total Assets	\$ 30,395	\$ 19,230	\$ -	\$ 49,625
Liabilities				
Undistributed Monies	\$ 30,395	\$ 19,230	\$ -	\$ 49,625
Total Liabilities	\$ 30,395	\$ 19,230	\$ -	\$ 49,625
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 68,287	\$ 4,777	\$ -	\$ 73,064
Total Assets	\$ 68,287	\$ 4,777	\$ -	\$ 73,064
Liabilities				
Undistributed Monies	\$ 68,287	\$ 4,777	\$ -	\$ 73,064
Total Liabilities	\$ 68,287	\$ 4,777	\$ -	\$ 73,064

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance 1/1/11	Additions	Reductions	Balance 12/31/11
U-TRUST				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 2,692,698	\$ 1,045,023	\$ 861,959	\$ 2,875,762
Total Assets	\$ 2,692,698	\$ 1,045,023	\$ 861,959	\$ 2,875,762
Liabilities				
Undistributed Monies	\$ 2,692,698	\$ 1,045,023	\$ 861,959	\$ 2,875,762
Total Liabilities	\$ 2,692,698	\$ 1,045,023	\$ 861,959	\$ 2,875,762
OHIO TRUST FUND				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 308,774	\$ 1,036,393	\$ 1,047,465	\$ 297,702
Total Assets	\$ 308,774	\$ 1,036,393	\$ 1,047,465	\$ 297,702
Liabilities				
Undistributed Monies	\$ 308,774	\$ 1,036,393	\$ 1,047,465	\$ 297,702
Total Liabilities	\$ 308,774	\$ 1,036,393	\$ 1,047,465	\$ 297,702
HB562				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 18,357	\$ 8,747	\$ -	\$ 27,104
Total Assets	\$ 18,357	\$ 8,747	\$ -	\$ 27,104
Liabilities				
Undistributed Monies	\$ 18,357	\$ 8,747	\$ -	\$ 27,104
Total Liabilities	\$ 18,357	\$ 8,747	\$ -	\$ 27,104
WEST SHORE COMMUTER RAIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 42,396	\$ 272,432	\$ 309,623	\$ 5,205
Total Assets	\$ 42,396	\$ 272,432	\$ 309,623	\$ 5,205
Liabilities				
Undistributed Monies	\$ 42,396	\$ 272,432	\$ 309,623	\$ 5,205
Total Liabilities	\$ 42,396	\$ 272,432	\$ 309,623	\$ 5,205
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 25,593,832	\$ 809,097,705	\$ 811,727,371	\$ 22,964,166
Cash and Cash Equivalents in Segregated Accounts	5,683,888	96,582	1,467,639	4,312,831
Receivables:				
Property and Other Taxes	328,416,205	336,793,897	330,812,865	334,397,237
Special Assessments	18,967,630	19,449,557	18,967,630	19,449,557
Intergovernmental	22,155,936	22,882,607	22,155,936	22,882,607
Total Assets	\$ 400,817,491	\$ 1,188,320,348	\$ 1,185,131,441	\$ 404,006,398
Liabilities				
Local Government Taxes Payable	\$ 10,216,029	\$ 12,265,401	\$ 12,612,689	\$ 9,868,741
Due to County Funds:				
Property Taxes	-	49,495,929	49,495,929	-
Special Assessments	-	6,597,132	6,597,132	-
Intergovernmental Payable	345,421,264	350,789,250	343,733,870	352,476,644
Undistributed Monies	45,180,198	755,356,488	758,875,673	41,661,013
Total Liabilities	\$ 400,817,491	\$ 1,174,504,200	\$ 1,171,315,293	\$ 404,006,398

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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 - S6
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.	S7 - 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 Ten Years
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$ 110,847,774	\$ 109,806,034	\$ 108,122,863
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	2,724,707	2,174,143
Justice Center	36,418,366	17,306,449	8,100,201	6,870,002	5,785,246	5,751,022	1,582,190	277,762	277,762	277,762
Sewer Projects	-	-	-	238,355	4,760,829	970,547	910,092	667,886	12,075	12,075
Capital Improvements	-	-	-	4,125,574	361,381	1,299,508	1,731,584	1,747,699	1,086,800	500,448
Unrestricted (Deficit)	160,513,389	153,987,312	164,509,138	167,395,759	168,343,424	123,780,011	115,048,968	113,824,055	120,408,957	124,392,062
Total Governmental Activities Net Assets	\$ 276,678,927	\$ 277,435,196	\$ 280,895,602	\$ 283,541,698	\$ 288,906,624	\$ 242,065,717	\$ 231,129,061	\$ 228,607,455	\$ 234,316,335	\$ 233,479,353
Business-type Activities:										
Invested in Capital Assets, Net of Related Debt	\$ 9,130,806	\$ 8,955,388	\$ 10,020,100	\$ 10,436,630	\$ 24,734,120	\$ 23,111,908	\$ 22,698,475	\$ 21,465,218	\$ 21,162,617	\$ 21,375,038
Unrestricted (Deficit)	158,671	(54,340)	(84,774)	129,829	(111,006)	334,381	(162,598)	892,526	544,431	4,763,708
Total Business-type Activities Net Assets	\$ 9,289,477	\$ 8,901,048	\$ 9,935,326	\$ 10,566,479	\$ 24,623,114	\$ 23,446,289	\$ 22,535,877	\$ 22,357,744	\$ 21,707,048	\$ 26,138,746
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	\$ 132,312,992	\$ 130,968,651	\$ 129,497,901
Restricted	36,711,086	23,582,367	14,626,339	12,032,346	13,232,195	11,172,508	6,286,187	3,935,626	4,101,344	2,964,428
Unrestricted (Deficit)	160,672,060	153,932,972	164,424,364	167,523,588	168,234,418	124,114,392	114,886,370	114,716,581	120,953,388	129,155,770
Total Primary Government Net Assets	\$ 285,968,404	\$ 286,336,244	\$ 290,830,928	\$ 294,108,177	\$ 313,529,738	\$ 265,512,006	\$ 253,664,938	\$ 250,965,199	\$ 256,023,383	\$ 261,618,099

Source: Lorain County Financial Statements

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
Governmental Activities:										
Judicial	\$ 34,201,123	\$ 33,764,298	\$ 32,734,506	\$ 40,580,422	\$ 34,836,782	\$ 32,607,909	\$ 34,416,256	\$ 32,640,759	\$ 35,430,144	\$ 31,020,810
Public Safety	15,403,674	13,767,058	15,194,491	17,375,247	19,090,889	19,100,280	20,697,509	19,493,086	18,903,502	19,781,105
Public Works	19,034,878	20,580,981	22,436,361	24,626,431	24,600,215	25,598,906	26,800,174	25,190,123	28,122,593	28,659,625
Health	11,799,212	14,299,549	15,442,116	13,997,321	14,665,502	14,000,846	13,425,334	12,397,530	18,286,540	14,726,041
Human Services	42,595,535	41,679,367	44,817,754	41,789,536	45,274,813	51,756,209	49,969,745	47,662,564	44,933,883	47,983,113
Economic Development & Assistance	72,025,168	69,762,952	73,392,588	83,130,352	86,585,102	92,729,433	90,381,231	90,512,196	75,143,365	64,476,511
Intergovernmental	820,124	1,103,502	585,003	1,125,992	840,819	657,234	532,681	408,312	1,323,316	446,951
Interest on Long-Term Debt	588,218	555,155	557,397	588,937	-	-	-	-	-	-
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	229,893,211	223,968,004	208,463,929
Business-type Activities:										
Regional Airport	-	-	-	-	-	1,099,007	659,923	665,371	626,738	708,591
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	1,968,901	1,273,644
County Transit	-	-	3,533,112	4,432,938	4,643,475	3,740,587	4,599,558	4,580,749	1,682,738	1,369,986
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	6,764,343	4,278,377	3,332,221
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	\$ 236,657,554	\$ 228,246,381	\$ 211,818,150
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	\$ 20,645,348	\$ 21,572,885	\$ 23,140,990
Judicial	2,286,319	2,787,279	2,964,106	2,504,337	2,515,277	2,343,958	3,564,425	3,663,986	5,404,955	5,028,033
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	2,566,968	2,524,356
Public Works	1,075,397	838,449	994,055	1,144,414	1,047,803	761,832	572,190	451,711	308,071	385,515
Health	4,417,046	6,829,609	6,921,340	6,339,358	7,558,645	8,026,790	8,789,572	8,623,772	8,994,046	8,779,412
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	2,311,507	2,066,439
Economic Development & Assistance	15,996	-	-	-	-	-	-	-	7,627	66,788
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	542,344
Legislative and Executive	348,112	389,526	367,054	449,461	360,192	473,830	784,476	531,527	675,398	803,831
Judicial	719,652	161,351	499,283	4,283,211	1,415,841	3,784,450	-	131,162	211,430	2,849,409
Public Safety	1,704,914	2,832,696	2,538,963	1,937,061	2,284,867	1,637,775	2,191,905	2,781,916	2,776,072	7,002,287
Public Works	6,838,591	6,996,814	7,188,087	7,273,062	7,348,411	7,959,214	7,430,301	7,231,493	6,890,389	23,742,462
Health	28,730,672	21,859,593	26,261,348	24,564,722	23,522,843	24,673,184	25,841,710	24,649,905	23,270,169	34,729,898
Human Services	44,273,787	44,615,576	54,475,356	52,332,956	54,760,462	64,290,158	64,364,398	52,712,656	46,271,972	2,641,781
Economic Development & Assistance	897,224	928,943	432,217	1,548,232	342,975	317,353	-	480,625	2,947,306	-
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	10,421,442	6,083,767
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	883,964	1,088,065
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	131,250,397	135,714,201	121,475,377
Business-type Activities:										
Charges for Services										
Regional Airport	-	-	-	-	-	83,852	138,664	124,904	197,095	180,564
Sewer	1,065,375	890,755	938,008	1,064,909	1,238,699	1,036,430	1,245,593	852,252	2,333,165	4,922,370
County Transit	-	-	497,849	690,882	781,146	391,891	695,808	612,089	162,211	146,935
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	2,692,471	5,250,069
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	\$ 136,754,831	\$ 138,406,672	\$ 126,725,446
Net (Expense)/Revenue										
Governmental Activities	(80,455,792)	(77,495,510)	(76,363,249)	(87,718,438)	(92,451,635)	(92,502,823)	(97,792,128)	(98,642,814)	(88,253,803)	(86,990,552)
Business-type Activities	(142,794)	(387,229)	(2,283,916)	151,022	379,728	(914,055)	(2,131,190)	(1,259,909)	(1,585,906)	1,897,848
Total Primary Government Net (Expense)/Revenue	\$ (80,598,586)	\$ (77,882,739)	\$ (78,647,165)	\$ (87,567,416)	\$ (92,071,907)	\$ (93,416,880)	\$ (99,923,318)	\$ (99,902,723)	\$ (89,839,709)	\$ (85,092,704)

(continued)

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Property Taxes	\$ 43,662,409	\$ 46,305,545	\$ 48,527,320	\$ 52,389,365	\$ 57,044,702	\$ 56,265,375	\$ 45,261,842	\$ 45,366,966	\$ 44,989,392	\$ 45,976,340
Sales Tax	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781	22,873,862	30,262,477	26,902,969	23,604,815
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	15,559,362	16,197,866	15,217,298
Investment Income	4,237,027	1,900,526	2,626,903	4,696,239	7,813,776	9,084,327	5,941,465	1,779,285	2,078,700	1,665,961
Other Income	516,920	654,881	860,761	819,486	1,476,390	634,235	1,705,814	2,051,351	3,022,217	1,987,056
Transfers	-	-	(1,040,000)	(461,646)	-	-	(726,463)	(600,000)	900,000	(150,000)
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	94,419,441	94,091,144	88,301,470
Business-type Activities:										
Other Income	-	-	7,949	18,485	14,957	10,855	24,360	481,776	1,835,210	1,198,946
Transfers/Capital Contribution	-	-	1,040,000	461,646	13,661,950	-	1,042,800	600,000	(900,000)	150,000
Total Business-type Activities	-	-	1,047,949	480,131	13,676,907	10,855	1,067,160	1,081,776	935,210	1,348,946
Total Primary Government	81,282,082	80,296,464	84,620,471	90,776,441	111,493,468	95,315,322	87,619,771	95,501,217	95,026,354	89,650,416
Change in Net Assets										
Governmental Activities	826,290	2,800,934	7,209,273	2,577,872	5,364,926	2,801,642	(11,239,517)	(4,223,373)	5,837,341	1,310,918
Business-type Activities	(142,794)	(387,229)	(1,237,967)	631,153	14,056,635	(903,200)	(1,064,030)	(178,133)	(650,696)	3,246,794
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)	\$ (4,401,506)	\$ 5,186,645	\$ 4,557,712

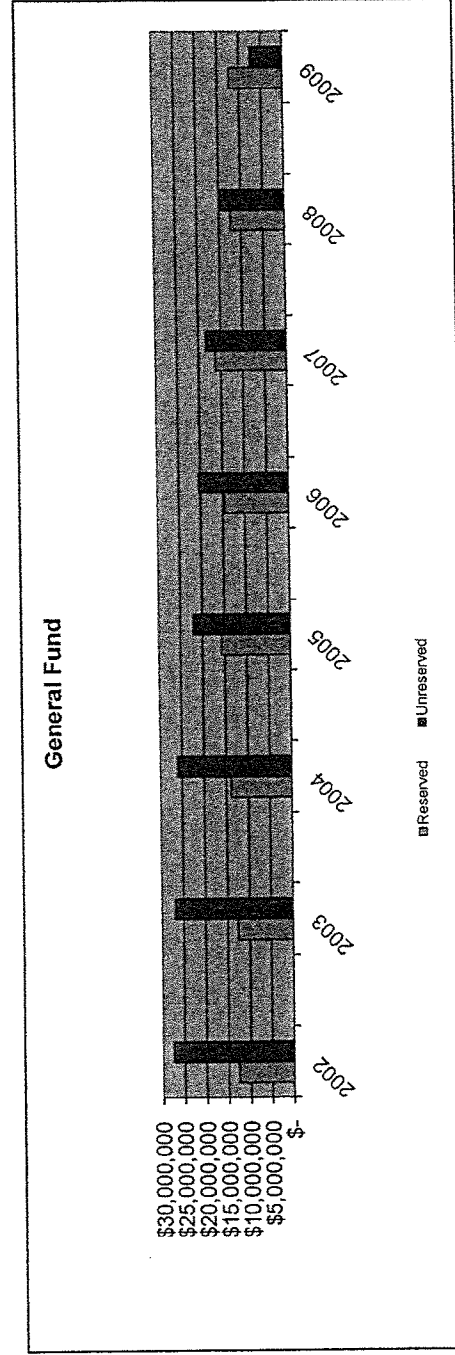
Note: Only nine years of data is available,
 accrual basis of accounting

Source: Lorain County Financial Statements

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

	2002	2003	2004	2005	2006	2007	2008	2009
General Fund	\$ 12,498,497	\$ 12,610,712	\$ 13,846,263	\$ 15,638,434	\$ 14,739,451	\$ 16,276,844	\$ 12,420,378	\$ 12,326,596
Reserved	27,435,281	26,857,666	26,035,198	22,041,962	20,363,189	18,383,293	14,835,997	7,475,323
Unreserved	39,933,778	39,468,378	39,881,461	37,680,396	35,102,640	34,660,137	27,256,375	19,801,919
Total General Fund	79,867,556	78,936,756	80,762,922	75,360,826	70,205,280	69,318,274	54,512,750	40,603,838
All Other Governmental Funds								
Reserved	34,604,381	16,282,449	10,969,977	11,202,763	17,745,081	10,560,211	5,534,114	8,439,557
Unreserved, Undesignated,								
Reported in:								
Special Revenue Funds	57,989,827	57,437,796	64,795,115	68,033,182	75,809,555	78,467,620	76,559,825	88,052,583
Debt Service Funds	1,462,782	-	-	-	(3,705,173)	(4,661,610)	(1,209,806)	(5,155,129)
Capital Projects Funds	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	60,470,500	56,238,668	69,292,332	57,942,600	60,170,172	66,636,204	71,354,003	73,507,603
Total Governmental Funds	\$ 135,008,659	\$ 112,987,496	\$ 110,138,670	\$ 106,825,755	\$ 112,017,795	\$ 110,748,731	\$ 99,135,382	\$ 101,739,069

Note: During 2011, the County implemented GASB 54.

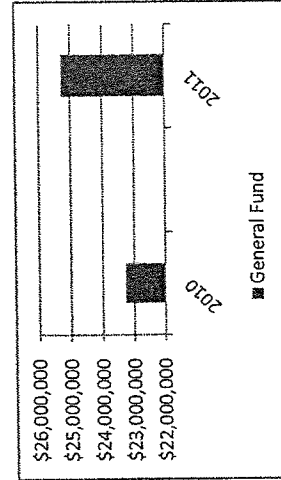


Source: Lorain County Financial Statements

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

	2010	2011
General Fund		
Nonspendable	\$ 228,148	\$ 213,042
Restricted	-	-
Committed	10,282,838	9,085,571
Assigned	844,676	634,441
Unassigned	11,920,289	15,355,966
<i>Total General Fund</i>	<u>23,275,951</u>	<u>25,289,020</u>
All Other Governmental Funds		
Nonspendable	1,666,445	1,612,933
Restricted	61,141,549	66,561,853
Committed	37,993,679	28,171,605
Assigned	-	-
Unassigned (Deficit)	(13,145,591)	(15,122,484)
Total All Other Governmental Funds	<u>87,656,082</u>	<u>81,223,907</u>
<i>Total Governmental Funds</i>	<u>\$ 110,932,033</u>	<u>\$ 106,512,927</u>

Note: The County implemented GASB 54 in 2011.



Source: Lorain County Financial Statements

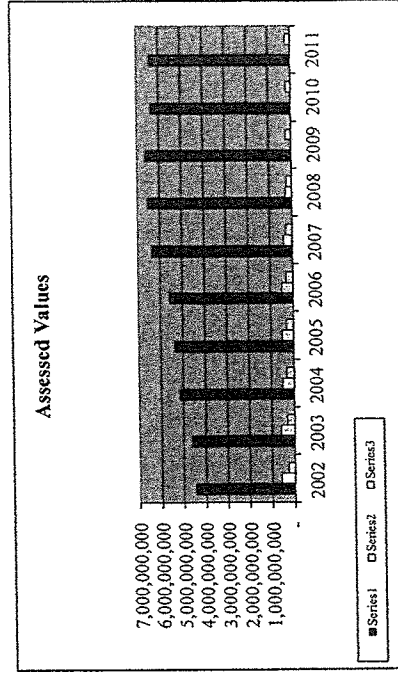
Lorain County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Property Taxes	\$ 43,018,487	\$ 43,869,907	\$ 47,268,344	\$ 48,851,287	\$ 55,001,214	\$ 54,871,617	\$ 46,399,167	\$ 45,366,966	\$ 44,989,392	\$ 45,976,340
Sales Tax	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781	22,873,860	30,262,477	26,902,969	23,604,815
Charges for Services	9,181,257	11,042,504	11,224,140	11,405,186	14,398,417	15,487,613	17,376,725	17,232,553	18,315,674	17,621,682
Licenses, Permits and Fees	13,029,571	14,608,782	15,631,634	15,085,650	15,738,978	14,344,861	13,755,976	12,924,606	13,862,127	13,335,567
Fines and Forfeitures	2,160,169	2,398,993	2,534,153	3,712,337	2,978,753	2,479,521	2,095,486	2,095,486	1,941,391	1,870,842
Special Assessments	357,734	713,959	99,566	356,428	362,600	365,890	252,572	254,650	432,218	519,326
Intergovernmental	98,277,786	95,084,856	102,330,963	110,690,257	108,983,335	112,025,514	112,814,605	117,188,904	114,877,355	93,762,624
Interest Income	4,237,027	1,900,526	2,626,903	4,696,239	7,811,432	9,084,162	5,941,465	1,779,285	2,078,700	1,665,961
Miscellaneous Revenue	2,460,205	2,490,445	2,273,133	2,417,606	3,375,995	3,639,655	2,250,832	3,190,392	3,514,214	3,388,053
Total Revenues	193,228,611	192,721,332	205,895,094	219,655,906	231,676,447	236,347,767	224,144,723	230,295,319	226,914,040	201,745,210
Expenditures										
Current:										
General Government:										
Legislative and Executive	26,943,508	28,552,499	29,192,955	36,821,120	33,905,413	32,025,352	33,187,329	28,567,485	25,291,962	27,887,835
Judicial	14,966,170	13,803,657	14,170,957	15,018,197	15,776,186	16,372,924	17,125,290	16,513,753	17,145,948	16,754,595
Public Safety	20,292,521	20,170,333	22,445,566	23,538,741	24,222,338	25,119,815	25,771,517	24,973,341	27,216,231	27,936,205
Public Works	8,256,648	9,512,992	9,964,828	9,372,357	8,986,186	9,196,145	9,544,712	8,163,969	8,910,676	8,100,822
Health	42,196,306	41,382,436	44,930,436	43,530,572	44,663,658	51,506,457	50,049,363	47,344,172	45,280,237	47,404,049
Human Services	71,648,729	69,861,739	73,125,563	83,549,588	88,039,482	94,367,372	91,688,022	92,121,181	78,283,520	66,877,003
Economic Development & Assistance	820,124	1,103,502	490,792	1,105,103	901,695	794,886	431,020	399,263	1,388,309	472,661
Intergovernmental	560,915	555,155	557,397	588,937	545,241	532,263	579,343	482,752	264,872	199,430
Miscellaneous	189	60	-	-	-	-	-	-	-	-
Debt Service:										
Principal Paid	6,811,410	4,198,626	1,310,627	1,530,662	1,565,698	1,930,736	2,087,678	2,152,722	2,261,639	2,317,088
Interest Paid	2,368,251	1,633,613	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060	1,568,601	1,879,790	1,562,276
Capital Outlay	13,528,478	25,864,576	13,441,950	5,951,038	10,483,980	3,799,539	2,650,724	4,730,849	10,493,729	6,597,283
Total Expenditures	208,393,249	216,639,188	211,504,251	222,639,375	230,934,577	237,872,808	235,110,058	227,028,088	218,416,913	205,909,247
Excess of Revenues Over (Under) Expenditures	(15,164,638)	(23,917,856)	(5,609,157)	(2,983,469)	741,870	(1,525,041)	(10,965,335)	3,267,231	8,497,127	(4,164,037)
Other Financing Sources (Uses)										
Transfers In	1,438,835	7,096,548	4,248,273	5,275,730	8,237,383	9,308,903	11,332,205	9,241,115	7,457,868	6,587,344
Transfers Out	(1,595,507)	(7,091,667)	(5,386,904)	(5,915,966)	(8,237,383)	(9,308,903)	(12,058,668)	(9,841,115)	(6,557,868)	(6,737,344)
Payment of Refunded Bond Escrow Agent	-	-	-	(5,726,245)	-	-	-	-	(13,418,286)	-
Proceeds of Issuance of Debt	-	-	-	5,560,000	4,220,000	-	-	3,693	13,730,000	-
Premium (Discount) on Issuance of Debt	-	-	-	310,053	114,518	-	-	-	(81,519)	-
Accrued Interest on Refunding Bonds	-	-	-	12,642	2,344	-	-	-	-	-
Proceeds on Notes	-	-	-	-	-	-	-	-	-	-
Premium on Notes	-	-	-	36,668	-	36,748	-	-	-	-
Premium on Bonds, Including Interest	597,404	-	-	-	-	-	-	-	-	-
Proceeds of Sale of Bonds	25,000,000	2,000,000	3,870,000	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	25,440,732	2,004,881	2,731,369	(447,118)	4,336,862	36,748	(726,463)	(506,307)	1,130,195	(150,000)
Net Change in Fund Balances	\$ 10,276,094	\$ (21,912,975)	\$ (2,877,788)	\$ (3,430,587)	\$ 5,078,732	\$ (1,488,293)	\$ (11,691,798)	\$ 2,670,924	\$ 9,627,322	\$ (4,314,037)
Debt Service as a Percentage of Noncapital Expenditures	4.7%	3.1%	1.6%	1.5%	1.5%	1.7%	1.7%	1.6%	1.9%	1.8%

Source: Lorain County Auditor

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

Collection Year	Real Property		Tangible Personal Property - General Business		Tangible Personal Property - Public Utility		Total		Weighted Average Tax Rate	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
										Residential/Agricultural
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	2,072,665,483	291,960,240	331,773,000	6,167,863,006	17,771,475,769	34.71%	76.02
2006	4,583,818,100	1,018,010,190	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	19,822,130	240,743,430	273,572,080	6,868,384,733	19,210,822,781	35.75%	77.73
2010	5,200,448,840	1,164,313,380	6,326,859	13,045,070	213,031,650	242,081,420	6,584,120,729	18,440,161,404	35.71%	77.73
2011	5,227,270,990	1,182,244,310	-	18,312,900,857	225,068,790	255,759,989	6,634,584,090	18,568,660,846	35.73%	77.86



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. Personal Property has been phased out by the State of Ohio. 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	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
GENERAL FUND	1.15	1.60	1.60	1.60	1.30	1.30	1.275	1.275	1.250	1.250
SPECIAL REVENUE										
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Developmental Disabilities	3.49	3.49	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	0.10	0.10	0.10	0.10
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
DEBT SERVICE FUND	0.45	0.00	0.00	0.00	0.30	0.30	0.325	0.325	0.350	0.350
AGENCY FUNDS										
Metropolitan Park	1.00	1.00	1.00	1.00	1.00	1.30	1.30	1.30	1.30	1.30
Lorain Community College	2.70	2.70	2.70	3.00	3.00	3.00	3.00	3.00	3.00	3.30
TOWNSHIPS										
Amherst	5.90	5.90	5.90	5.90	5.90	5.90	6.53	6.53	6.53	6.53
Brighton	11.45	12.95	12.95	12.95	12.70	12.70	12.47	12.47	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
Cumden	10.58	10.58	12.23	12.23	11.80	11.80	11.80	8.77	8.77	8.77
Carlisle	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Columbia	7.74	7.74	7.74	7.74	7.74	7.74	7.74	7.74	7.74	8.04
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78
Grafton	6.76	6.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	7.76	7.76	7.76	7.76	7.33	7.33	7.58	6.20	6.20	6.20
Huntington	10.55	10.55	12.05	12.05	11.80	10.80	10.80	11.57	11.57	11.57
Lagrange	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	7.08	7.08
Penfield	9.53	9.53	11.03	11.03	10.78	9.78	9.78	9.78	9.78	9.78
Pittsfield	10.78	10.78	10.78	10.78	10.10	10.10	10.10	8.72	8.72	8.72
Rochester	8.10	8.10	9.60	9.60	9.60	9.60	9.37	8.60	8.60	8.60
New Russia	5.40	5.40	5.40	5.40	4.97	4.97	4.97	3.59	3.59	3.59
Shelfield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63
Wellington	9.23	9.13	10.63	10.63	10.38	10.38	10.15	10.15	10.15	10.15
SCHOOL DISTRICTS										
Amherst EVSD	62.41	60.88	62.05	61.98	61.98	61.66	61.56	68.68	68.83	68.85
Avon LSD	47.46	48.09	46.85	49.50	49.50	50.63	50.49	50.44	50.49	56.05
Avon Lake CSD	62.94	62.49	62.16	62.06	62.06	66.17	65.82	65.69	67.83	67.69
Columbia LSD	58.05	52.26	56.66	55.98	54.83	53.52	53.53	53.37	50.78	52.78
Elyria CSD	57.09	56.81	56.73	56.48	60.23	59.40	63.30	63.50	64.32	69.58
Firelands LSD	51.25	51.09	47.62	47.49	47.49	47.01	47.06	47.02	47.07	47.03
Keystone LSD	52.60	44.60	50.21	50.21	49.91	49.91	49.75	49.60	49.90	49.83
Lorain CSD	62.45	62.45	62.45	62.10	62.10	63.49	63.55	63.76	64.11	64.16
Midview LSD	49.84	49.69	47.12	46.87	46.87	46.46	46.45	46.42	46.56	47.81
North Ridgeville CSD	46.47	45.90	44.79	44.79	43.92	42.62	42.28	42.01	42.19	44.79
Oberlin CSD	64.97	63.97	65.97	65.97	67.97	67.97	68.27	55.27	55.27	55.27

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

COUNTY UNITS	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
Sheffield-Clearview LSD	48.53	47.85	47.10	47.34	46.34	46.09	52.29	52.51	53.53	54.76
Sheffield Lake CSD	52.76	52.55	51.87	51.33	57.16	56.14	56.31	56.47	57.02	57.10
Wellington EVSD	28.00	28.00	28.00	28.00	28.00	28.00	31.94	28.00	28.00	28.00
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	56.83	56.83	56.83	56.83	55.83	55.83	46.90	46.90	46.00	46.00
Mapleton LSD	49.80	48.90	48.90	48.90	48.80	48.80	48.80	48.30	48.30	48.50
New London LSD	35.60	35.60	35.10	35.10	35.10	34.85	34.75	34.75	34.30	34.30
Olmsted Falls CSD	90.00	90.00	90.00	89.70	89.70	89.80	91.80	91.90	93.00	101.70
Strongsville CSD	68.80	73.90	74.90	74.90	74.90	74.80	81.30	81.20	81.29	81.19
Yermilton LSD	66.85	65.10	64.45	64.45	64.45	69.30	69.80	68.67	69.17	69.17
JOINT VOCATIONAL SCHOOLS										
Ashland JVS	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E.	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVS	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVS	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris JVS	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
CITIES										
Amherst	5.10	4.80	4.75	4.75	4.75	4.70	4.70	4.69	4.73	4.71
Avon	9.40	9.35	9.48	9.47	9.47	9.43	9.41	9.26	9.27	9.26
Avon Lake	7.24	7.24	6.95	6.95	6.95	6.95	6.95	7.36	7.35	7.34
Elyria	4.20	4.20	4.20	4.20	5.20	5.20	5.20	5.20	6.10	6.10
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	12.41	12.41	12.36	12.56	12.36	12.06	11.95	11.71	11.71	11.71
Oberlin	14.15	14.33	14.25	14.11	13.38	13.83	13.83	15.01	15.37	15.37
Sheffield Lake	19.99	19.99	19.99	19.99	19.99	18.65	18.65	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	20.20	20.20	21.85	21.85	21.42	21.42	17.42	9.09	13.09	13.09
Lagrange	11.77	11.68	11.68	11.68	11.68	11.68	11.68	5.23	5.23	5.23
Rochester	10.90	10.90	12.40	12.90	12.90	11.90	11.90	9.08	9.08	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	3.14	3.14	3.14	3.14
Wellington	10.85	10.75	12.25	12.25	12.00	11.40	10.40	10.40	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 Ten Years Ago

Name of Taxpayer	December 31, 2011	
	Assessed Value	Percent of Real Property Assessed Value
Wal Mart Real Estate	19,957,690	0.31%
First Interstate Avon LTD	\$ 17,776,050	0.28%
Centro Midway LLC	13,647,750	0.21%
Blue Dog Properties Trust	10,108,710	0.16%
Ford Motor Company	8,750,030	0.14%
Lowes Home Centers Inc	8,337,150	0.13%
Rowland Billy	7,877,410	0.12%
New Plan of Midway Inc	7,550,810	0.12%
Green Circle Growers Inc	7,128,510	0.11%
AERC Avon LLC	7,123,310	0.11%
Totals	<u>\$ 108,257,420</u>	<u>1.69%</u>
Total Assessed Valuation	<u>\$ 6,409,515,300</u>	

Name of Taxpayer	December 31, 2002	
	Assessed Value	Percent of Real Property Assessed Value
Ford Motor Company	\$ 39,945,060	0.90%
Elyria Joint Venture	13,491,880	0.30%
Republic Technologies	8,750,010	0.20%
West River Road	6,625,150	0.15%
AERC Avon LLC	6,590,010	0.15%
First Interstate Avon LTD	6,033,570	0.14%
First Interstate Elyria	5,713,900	0.13%
Nordson Corporation	5,496,810	0.12%
Sheffield Enterprise LTD	4,961,460	0.11%
Green Circle	4,485,190	0.10%
Totals	<u>\$ 102,093,040</u>	<u>2.30%</u>
Total Assessed Valuation	<u>\$ 4,447,591,090</u>	

Source: Office of the Auditor, Lorain County, Ohio

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

Name of Taxpayer	December 31, 2011	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 68,832,540	30.58%
Genon Power Midwest LP	36,538,600	16.23%
Firstenergy Generation	28,880,410	12.83%
American Transmission	26,408,130	11.73%
Cleveland Electric	21,843,570	9.71%
Orion Power Midwest LP	19,357,510	8.60%
Total	<u>\$ 201,860,760</u>	<u>89.68%</u>
Total Assessed Valuation	<u>\$ 225,068,790</u>	

Name of Taxpayer	December 31, 2002	
	Assessed Value	Percent of Public Utility Assessed Value
Orion Power Midwest LP	86,264,360	31.84%
Ohio Edison Co.	\$ 60,687,230	22.40%
American Transmission	29,049,880	10.72%
Cleveland Electric	22,104,330	8.16%
Centurytel of Ohio	19,261,300	7.11%
Alltel Ohio	19,034,810	7.03%
Total	<u>\$ 236,401,910</u>	<u>87.26%</u>
Total Assessed Valuation	<u>\$ 270,952,300</u>	

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			
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	50,764,366	99.45%	
2009	51,707,496	49,216,380	95.18%	1,854,698	51,071,078	98.77%	
2010	51,500,605	49,158,664	95.45%	1,697,510	50,856,175	98.75%	
2011	52,669,153	50,367,406	95.63%	1,748,493	52,115,899	98.95%	

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	OWDA Loans Payable	OPWC Loans Payable	General Obligations Bonds	Short-Term Debt BANS	Long-Term Debt BANS	OWDA Loans Payable	OPWC Loans Payable	Total Primary Government	Total	Percentage of Personal Income (2)		
2002	27,235,000	5,438,808	2,000,000	-	698,133	-	-	-	1,547,015	97,900	37,036,876	7,804,052	4.75%	130.11	
2003	23,320,000	5,175,182	2,000,000	-	938,090	-	-	-	1,440,188	95,453	34,988,913	8,081,928	4.33%	122.91	
2004	28,165,000	4,889,555	-	-	1,057,139	-	-	-	1,328,076	90,558	35,530,328	8,373,439	4.24%	124.81	
2005	26,890,000	4,603,893	4,690,000	-	1,168,969	-	-	-	1,210,417	85,663	38,648,942	8,374,559	4.62%	135.77	
2006	29,840,000	4,308,195	2,370,000	-	1,083,399	-	5,110,000	-	1,086,936	80,767	43,879,297	9,341,772	4.70%	154.14	
2007	28,220,000	3,997,459	3,450,000	-	1,013,820	-	5,355,000	-	957,344	162,422	43,156,045	9,759,716	4.42%	151.60	
2008	26,435,000	3,781,683	3,290,000	-	926,918	-	5,600,000	-	821,339	157,527	41,012,467	10,090,463	4.06%	144.07	
2009	24,595,000	3,555,864	3,330,000	392,846	843,707	5,870,000	1,900,000	-	678,603	152,633	41,318,653	10,090,463 (1)	4.09%	145.15	
2010	24,185,000	3,330,000	5,095,000	359,158	756,620	5,820,000	1,480,000	1,300,000	528,802	143,410	42,997,990	10,090,463 (1)	4.26%	142.68	
2011	22,195,000	3,090,000	5,365,000	323,707	669,532	7,225,000	-	1,300,000	371,584	134,187	40,674,010	10,090,463 (1)	4.03%	134.97	

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				Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (3)	
	(1) Population	Assessed Value	General Obligation Bonds	Debt Services Monies Available			Net General Bonded Debt
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
2010	301,356	6,584,120,729	30,005,000	-	30,005,000	0.46%	99.57
2011	301,356	6,634,584,090	29,420,000	-	29,420,000	0.44%	97.63

Source: Office of the Auditor, Lorain County, Ohio

(1) Based on Actual 2000 Census and 2010 Census

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

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

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Assessed Valuation	\$ 5,310,709,150	\$ 5,523,123,040	\$ 5,959,347,790	\$ 6,167,863,006	\$ 6,385,904,052	\$ 7,028,187,692	\$ 7,044,248,110	\$ 6,868,384,733	\$ 6,584,120,729	\$ 6,634,584,090
Debt Limit - Assessed Value (1)	\$ 131,267,729	\$ 136,578,076	\$ 147,483,694	\$ 152,696,575	\$ 158,147,601	\$ 174,204,691	\$ 174,656,203	\$ 170,209,618	\$ 163,105,018	\$ 164,384,602
Amount of Debt Applicable to Debt Limit	27,235,000	25,320,000	28,165,000	26,890,000	29,840,000	28,220,000	26,435,000	30,465,000	30,095,000	29,420,000
General Obligations Bonds	(5,473,290)	(2,331,141)	(3,388,147)	(231,421)	(115,184)					
Less Amount Available in Debt Service										
Amount of Debt Subject to Limit	\$ 21,761,710	\$ 22,988,859	\$ 25,776,853	\$ 26,658,579	\$ 29,724,816	\$ 28,220,000	\$ 26,435,000	\$ 30,465,000	\$ 30,095,000	\$ 29,420,000
Legal Debt Margin	\$ 109,506,019	\$ 113,595,217	\$ 121,706,841	\$ 126,037,956	\$ 128,422,785	\$ 145,984,691	\$ 148,171,203	\$ 139,744,618	\$ 133,098,018	\$ 134,964,602
Legal Debt Margin as a Percentage of the Debt Limit	83.42%	83.47%	82.52%	82.54%	81.20%	83.80%	84.86%	82.10%	81.60%	82.10%
Unvoted Debt Limit - 1.0% of Assessed Value (2)	\$ 53,107,092	\$ 55,231,240	\$ 59,593,478	\$ 61,678,630	\$ 63,859,041	\$ 70,281,876	\$ 70,442,481	\$ 68,683,847	\$ 65,841,207	\$ 66,345,841
Amount of Debt Subject to Limit	(21,761,710)	(22,988,859)	(25,776,853)	(26,658,579)	(29,724,816)	(28,220,000)	(26,435,000)	(30,465,000)	(30,095,000)	(29,420,000)
Unvoted Legal Debt Margin	\$ 31,345,382	\$ 32,648,371	\$ 33,816,625	\$ 35,020,051	\$ 34,134,225	\$ 42,061,876	\$ 44,007,481	\$ 38,218,847	\$ 35,836,207	\$ 36,925,841
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	59.02%	59.11%	56.75%	56.78%	53.45%	59.85%	62.47%	55.64%	54.43%	55.66%

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>
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 (3)	26,811	10.10%
2010	301,356	10,090,463 (4)	26,811	9.70%
2011	301,356	10,090,463 (4)	26,811	8.00%

Sources: (1) Based on Actual 2000 & 2010 Census
(2) Ohio Department of Job & Family Services
(3) Bureau of Economic Analysis
(4) Not yet available

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

Employer	Nature of Business	2011			2002		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	
Lorain County	Government	2,088	(1)	1	1.43%	2,160	3
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,874	(2)	2	1.28%	4,445	1
Elyria Memorial Hospital	Health Care	1,743	(2)	3	1.19%	2,178	2
Mercy Regional Medical Center(Community Hlt Partners)	Health Care	1,520	(2)	4	1.04%	1,073	9
Lorain City School District	Education	1,022	(2)	5	0.70%	1,200	7
Elyria Schools	Education	1,020	(2)	6	0.70%	1,170	8
Invacare Corporation	Surgical Supplies	991	(2)	7	0.68%		
Oberlin College	Education	906	(2)	8	0.62%		
Murray Ridge Production Center	Education	850	(2)	9	0.58%		
Avon Lake Schools	Education	770	(2)	10	0.53%	1,450	5
Republic Technologies	Steel Manufacturing					1,585	4
Marconi Communications Partners	Telecommunications					1,250	6
Nordson Corporation	Adhesive Mfg					1,001	10
Total		<u>12,784</u>			<u>8.75%</u>	<u>17,512</u>	
Total Employment within the County		<u>146,200</u>	(3)				

Sources:

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

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Common Pleas - Court Mediation	2	2	2	2	2	3	2	2	2	2
Common Pleas - Substance Abuse	2	-	-	-	-	-	-	-	-	-
Prosecutor's Victim Witness	4	5	4	5	4	4	4	5	3	3
Public Works										
Engineer Tax Map	8	7	7	7	6	6	7	6	1	1
Engineer - Motor Vehicle Gas Tax	73	81	84	76	79	75	78	76	71	64
Commissioner's - Bascule Bridge	9	9	9	9	9	9	9	9	9	7
Health										
LCBDD	360	372	401	415	426	417	395	371	380	361
LCBDD - Supportive Living	75	76	77	77	77	78	88	86	87	100
Commissioner's - Dog & Kennel	4	3	4	5	5	5	6	5	7	7
Commissioner's - Solid Waste	4	5	5	7	7	8	8	6	16	16
Commissioner's - Golden Acres	49	45	-	-	-	-	-	-	-	-
Commissioner's - Golden Acres - Medicaid	46	49	88	72	75	125	75	77	76	74
Commissioner's - Medicaid Outreach	3	-	-	-	-	-	-	-	-	-
Sheriff's Solid Waste	-	-	-	-	-	-	-	-	2	2
Auditor - Dog & Kennel	2	2	3	2	-	4	2	2	2	1
Alcohol, Drug Abuse and Mental Health	5	5	5	5	5	5	5	5	6	6
TB Clinic	8	8	8	8	8	8	7	7	7	7
Community Mental Health	12	11	11	12	11	11	12	11	11	11
Human Services										
Commissioner's - Workforce Development Agency	4	5	7	7	6	7	5	114	6	7
Commissioner's - Jobs and Family Services	222	218	226	220	228	234	247	214	203	180
Children's Services	128	133	140	146	158	155	159	157	149	135
Child Support Enforcement Agency	64	67	74	76	81	87	71	60	57	52
Domestic Relations - Youth Services	15	15	10	11	4	4	4	1	3	4
Domestic Relations - Reclaim Ohio	35	32	35	36	40	37	43	36	35	23
Domestic Relations - IV E Grant	-	-	-	-	14	27	7	4	17	9
Veteran Services	11	12	11	11	12	12	7	12	14	14
LCBDD - Medicaid	15	16	28	31	31	33	36	36	37	34
Personal Services										
Sanitary Sewer	8	9	9	9	10	9	9	7	9	6
Transit Authority	-	-	5	5	5	4	5	6	1	2
Other/Agency	82	84	77	78	79	83	81	84	80	88
Total	<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>	<u>2,188</u>	<u>2,088</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 Ten Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	N/A	N/A	N/A	N/A	N/A	48	55	53	54	51
Auditor										
Number of non-exempt conveyances	7,512	8,489	8,991	8,860	8,035	6,845	6,215	6,215	5,410	5,061
Number of exempt conveyances	5,297	7,245	6,147	5,767	4,934	4,972	4,942	4,635	4,270	4,686
Number of real estate transfers	18,686	20,092	20,509	21,180	17,965	15,962	15,181	12,811	13,207	15,369
Number of parcels	149,619	152,935	155,032	158,154	159,979	160,132	162,026	165,454	165,910	167,145
Number of personal property returns	12,079	12,388	4,823	4,756	4,362	4,466	3,881	346	6	0
Number of checks issued	62,912	63,289	64,388	65,465	66,297	69,166	69,921	65,469	60,775	57,044
Treasurer										
Number of parcels collected	143,503	146,732	148,813	151,468	152,623	154,725	154,224	153,538	154,539	146,120
Return on portfolio	2.54%	1.71%	1.73%	2.90%	4.59%	5.06%	3.55%	1.33%	2.07%	1.45%
Prosecuting Attorney										
Number of cases - criminal	3,579	3,634	3,553	3,941	4,259	4,714	4,080	3,565	2,764	3,297
Number of cases - active civil lawsuits	26	37	31	37	49	62	56	363	279	307
Number of civil and miscellaneous legal opinions	751	802	690	703	808	683	3,000	3,000	2,500	2,400
Board of Elections										
Number of registered voters	166,092	172,771	196,596	185,550	190,767	186,007	204,400	203,555	208,660	204,770
Number of voters last general election	81,245	75,255	143,043	84,141	104,008	62,169	148,218	87,169	12,071	95,925
Percentage of register voters that voted	48.92%	43.56%	72.76%	45.35%	54.52%	33.42%	72.51%	42.82%	48.92%	46.85%
Recorder										
Number of deeds recorded	13,612	14,658	14,973	14,942	13,742	12,659	11,584	10,402	9,271	8,958
Number of mortgages recorded	28,943	34,796	26,102	24,743	21,474	36,637	28,443	28,700	11,020	10,651
Number of military discharges recorded	77	63	100	55	105	64	55	53	51	52
Buildings and Grounds										
Number of buildings	N/A	N/A	N/A	N/A	75	75	75	75	73	76
Square footage of buildings	N/A	N/A	N/A	N/A	1,144,617	1,144,617	1,144,617	1,144,617	1,236,631	1,496,278
Central Purchasing										
Number of purchase orders issued	N/A	N/A	N/A	N/A	4,400	4,600	4,900	3,977	3,712	3,175
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	9,359	6,452
Probate Court										
Number of civil cases filed	41	56	82	70	60	66	55	35	63	72
Juvenile Court										
Number of Juveniles Charged	2,056	2,208	2,029	2,047	2,155	1,893	1,537	1,467	1,366	1,292
Number of cases reviewed	3,705	3,546	3,499	3,544	3,505	3,107	2,649	2,441	2,081	2,130
Bindovers	36	31	18	12	45	17	14	11	15	12
Number of adjudged delinquent cases filed	N/A	N/A	2,148	1,267	2,099	2,299	1,611	1,980	1,692	1,689

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Clerk of Courts										
Number of civil cases filed	2,489	2,364	2,465	2,779	2,833	2,592	2,357	2,300	12,140	11,938
Number of criminal cases filed	3,446	3,468	3,443	3,985	4,336	5,334	5,750	5,810	2,333	2,214
Number of tax cases filed	99	111	140	167	258	171	203	290	237	4
Number of appeals cases filed	229	210	230	231	205	233	215	221	206	193
Number of domestic cases filed	1,558	1,411	1,453	1,376	1,394	1,435	1,428	1,451	1,611	1,576
Number of liens filed	3,379	3,993	3,624	4,049	5,017	5,169	7,252	7,008	7,026	7,701
Domestic Relations										
Number of cases filed	6,544	6,856	6,864	6,814	6,795	7,183	5,393	4,678	4,504	4,524
Number of disposition of cases	7,644	7,198	7,676	7,075	7,405	7,242	5,441	3,933	3,192	5,973
Number of traffic dispositions	2,261	2,383	2,186	1,961	2,005	2,098	1,476	1,352	1,250	1,268
Law Library										
Number of volumes in collection	21,033	21,075	21,122	21,187	21,273	21,373	21,432	21,488	19,833	19,942
Public Safety										
Sheriff										
Average daily jail census	392	394	403	448	485	454	445	426	391	392
Prisoners booked	7,839	7,885	8,218	8,621	8,374	8,185	8,095	7,879	7,508	7,600
Prisoners released	7,782	7,918	8,151	8,560	8,303	8,204	8,045	7,758	7,479	7,569
Cost of Prisoner Meals	\$428,731	\$446,189	\$447,476	\$448,837	\$508,064	\$497,648	\$536,203	\$628,133	\$505,660	\$505,660
Number of traffic citations issued	279	164	213	191	161	180	1,613	510	766	1,139
Number of calls for service	41,669	48,596	52,722	49,520	53,104	50,605	45,297	39,188	39,943	42,912
Coroner										
Number of cases investigated	204	184	201	212	217	206	203	210	193	212
Number of autopsies performed	51	53	52	46	51	50	17	31	28	36
Cases relinquished to attending physicians	N/A	N/A	N/A	N/A	N/A	293	289	276	310	364
Public Works										
Engineer										
Miles of roads resurfaced	3.41	3.78	20.63	5.43	5.00	3.60	3.68	4.36	6.58	16.88
Number of bridges replaced/improved	8	5	21	7	14	7	7	10	2	1
Number of culverts built/replaced/improved	2	7	9	12	10	34	11	7	4	14
Building Department										
Number of permits issued - Additions	N/A	3	19	43	53	36	39	25	32	33
Number of permits issued - New Dwelling	N/A	4	66	57	81	58	52	21	21	40
Number of inspections performed	N/A	N/A	1,015	2,049	1,404	1,620	1,361	1,788	1,187	1,249
Contractors Registered	N/A	21	43	98	302	260	242	266	270	283
Sewer District										
Average daily sewage treated - gallons	407,583	435,903	427,586	433,183	481,383	482,383	482,383	482,383	482,383	450,000
Number of tap-ins	41	17	7	8	9	3	5	-	1	3
Number of customers	2,602	2,618	2,627	2,635	2,644	2,647	2,652	2,652	3,102	3,105

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Health										
LCBDD										
Number of students enrolled	539	557	522	624	632	623	598	638	659	682
Early intervention program	87	82	79	74	81	78	81	52	30	17
Preschool	135	139	122	133	136	155	137	150	139	142
School age										
Mental Health										
Total client count - intensive	3,298	3,490	3,726	4,186	4,193	4,597	4,639	5,054	5,629	5,312
Total client count - non-intensive	3,376	3,729	4,237	4,335	4,435	4,470	4,478	5,425	6,101	5,578
Total client count - early intervention	N/A	237	897	757	1,425	2,269	2,659	1,991	2,397	2,176
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	37,349	41,431
Total client count - Child Care Children Served	2,216	2,411	1,920	1,836	2,215	2,403	2,501	2,424	2,244	2,225
Total client count - Ohio Works First Recipients	4,427	4,702	5,038	5,088	5,187	4,445	4,068	4,198	5,425	5,031
Total client count - Disability Assistance Recipients	271	323	271	303	285	328	394	353	264	231
Total client count - Medicaid Eligible Recipients	29,425	33,606	33,321	39,429	39,915	39,672	40,342	42,779	46,799	49,061
Children's Services										
Intake Workload - Abuse	401	533	580	527	482	622	638	231	295	300
Intake Workload - Neglect	403	612	618	614	771	918	836	335	395	358
Intake Workload - Sex Abuse	212	226	277	265	308	307	292	159	148	146
Intake Workload - PL/Req Agn/OTI/Misc	56	58	23	4	N/A	N/A	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	92	227
Intake Workload - Dependency	31	44	19	20	43	34	8	N/A	N/A	N/A
Intake Workload - Information & Referral	578	149	227	138	131	145	852	1,926	1,029	1,018
Intake Workload - Screened Out	1,057	2,070	1,263	1,191	1,217	1,338	264	1,110	N/A	N/A
Veteran Services										
Veterans Requesting Financial Assistance	N/A	N/A	N/A	N/A	1,340	3,025	475	297	188	221
Veterans Receiving Financial Assistance	N/A	N/A	N/A	N/A	1,299	2,951	411	242	147	200
Total Veteran Service Commission Contacts	N/A	N/A	N/A	N/A	3,412	7,560	6,108	10,248	5,570	6,000
Total Veteran Service Office Contacts	N/A	N/A	N/A	N/A	4,106	5,868	5,718	4,155	4,743	7,262
Amount of benefits paid to county residents	N/A	N/A	N/A	N/A	\$309,691	\$481,985	\$485,525	\$412,176	\$243,571	\$318,490

Source: Lorain County Departments

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
Legislative and Executive										
Commissioners	7,918	7,918	8,587	8,587	18,949	18,949	18,949	18,949	18,949	18,949
Administrative office space (sq. ft.)										
Auditor	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Administrative office space										
Treasurer	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Administrative office space	895	895	895	895	895	895	895	895	895	895
Board of Revision										
Prosecuting Attorney	10,582	10,582	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574
Administrative office space										
Board of Elections	7,579	7,579	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Administrative office space										
Recorder	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Administrative office space										
Buildings and Grounds	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Administrative office space										
Data Processing	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Administrative office space										
Central Purchasing	669	669	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Administrative office space										
Judicial										
Common Pleas Court	N/A	N/A	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Administrative and Courtroom Space										
Number of court rooms	8	8	10	10	10	10	10	10	10	10
Probate Court										
Number of court rooms	1	1	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	17,513	17,513
Certificate of Title	3,466	3,466	3,466	3,466	3,466	3,466	3,466	2,616	2,616	2,616
Domestic Relations										
Administrative office space	12,142	12,142	35,035	35,035	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	3,538	3,538
Information Technology										
Administrative office space	N/A	N/A	2,380	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	422	422
Number of patrol vehicles	30	30	31	36	41	48	48	48	48	43
Probation										
Administrative office space	N/A	N/A	355	355	355	355	355	355	355	355

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Disaster Services										
Number of emergency response vehicles	4	4	4	4	5	5	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	263.90	263.90
Number of bridges	22	22	22	22	22	22	22	22	22	22
Number of major culverts	43	43	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	1,214	1,214
Number of vehicles	91	91	91	91	91	95	96	111	115	110
Tax Map										
Administrative office space	3,026	3,026	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	4	4
Number of pumping stations	1	1	1	1	1	4	4	4	4	4
Miles of sewer lines	41	41	41	41	41	41	41	41	41	41
Miles of water lines	42	42	42	42	42	42	42	42	42	42
Health										
LCBDD										
Number and type of facilities	7	7	7	7	7	8	8	8	8	8
Number of busses	15	15	15	16	39	39	39	39	38	36
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
Mental Health										
Number of facilities	1	1	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	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	17,697	17,697
Number of vehicles	19	19	19	19	19	19	22	22	22	22
Veteran Services										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	1	1	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