

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
<b>Assets</b>					
Cash and Cash Equivalents	\$ 711,212	\$ 58,544	\$ 604,618	\$ 186,390	\$ 829,640
Cash with Fiscal Agent	-	-	256,792	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	1,749,430	4,722	848,393	-	5,927
Notes Receivable	-	-	436,034	116,800	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	1,955	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,462,602</b>	<b>\$ 63,266</b>	<b>\$ 2,145,837</b>	<b>\$ 303,190</b>	<b>\$ 835,567</b>
<b>Liabilities</b>					
Accounts Payable	\$ 184,599	\$ 3,042	\$ 49,589	\$ 116,800	\$ 8,285
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	5,215	1,232	-	-	-
Advance from Other Funds	-	-	254,673	-	-
Due to Other Funds	31,707	-	387,336	-	-
Deferred Revenue	1,105,671	-	642,694	-	-
<b>Total Liabilities</b>	<b>1,327,192</b>	<b>4,274</b>	<b>1,334,292</b>	<b>116,800</b>	<b>8,285</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	59,683	-	55,863	-	11,421
Inventory	1,955	-	-	-	-
Notes Receivable	-	-	436,034	116,800	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	1,073,772	58,992	319,648	69,590	815,861
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>1,135,410</b>	<b>58,992</b>	<b>811,545</b>	<b>186,390</b>	<b>827,282</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,462,602</b>	<b>\$ 63,266</b>	<b>\$ 2,145,837</b>	<b>\$ 303,190</b>	<b>\$ 835,567</b>

**Nonmajor Special Revenue Funds**

<b>Jail Facility Operation</b>	<b>Dog and Kennel</b>	<b>Recycle Ohio</b>	<b>Solid Waste</b>	<b>Justice Assistance Grant Program</b>	<b>Real Estate Assessment</b>
\$ 679,153	\$ 63,072	\$ 68,756	\$ 2,424,588	\$ 20,594	\$ 3,564,808
-	-	-	-	-	-
-	2,768	-	-	-	3,510
1,192,048	2,454	10,560	553,959	-	3,510
-	-	-	191,584	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,871,201</u>	<u>\$ 68,294</u>	<u>\$ 79,316</u>	<u>\$ 3,170,131</u>	<u>\$ 20,594</u>	<u>\$ 3,571,828</u>
\$ 527,140	\$ 15,728	\$ -	\$ 56,908	\$ -	\$ 102,868
65,284	-	-	-	-	181,296
-	-	-	-	-	-
173,135	4,657	-	47,100	-	23,071
-	-	-	-	-	-
1,207	70,000	-	8,135	-	-
-	-	10,560	-	-	-
<u>766,766</u>	<u>90,385</u>	<u>10,560</u>	<u>112,143</u>	<u>-</u>	<u>307,235</u>
32,786	-	-	161,731	-	308,945
-	-	-	-	-	-
-	-	-	191,584	-	-
-	-	-	-	-	-
1,071,649	(22,091)	68,756	2,704,673	20,594	2,955,648
-	-	-	-	-	-
<u>1,104,435</u>	<u>(22,091)</u>	<u>68,756</u>	<u>3,057,988</u>	<u>20,594</u>	<u>3,264,593</u>
<u>\$ 1,871,201</u>	<u>\$ 68,294</u>	<u>\$ 79,316</u>	<u>\$ 3,170,131</u>	<u>\$ 20,594</u>	<u>\$ 3,571,828</u>

(continued)

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

**Nonmajor Special Revenue Funds**

	<b>DRETAC</b>	<b>Certificate of Title</b>	<b>Recorder's Equipment</b>	<b>Intensive Supervision</b>	<b>Motor Vehicle Gasoline Tax</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 654,211	\$ 41,214	\$ 180,279	\$ 43,829	\$ 1,461,729
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	4,045	4,529	310,877	632,988
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	35,481
Materials and Supplies Inventory	-	-	-	-	714,536
<b>Total Assets</b>	<b>\$ 654,211</b>	<b>\$ 45,259</b>	<b>\$ 184,808</b>	<b>\$ 354,706</b>	<b>\$ 2,844,734</b>
<b>Liabilities</b>					
Accounts Payable	\$ 31,879	\$ 49,505	\$ 6,313	\$ 23,019	\$ 310,485
Contracts Payable	-	-	1,297	-	30,879
Retainage Payable	-	-	-	-	8,279
Intergovernmental Payable	9,353	16,541	-	7,712	113,885
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	10,000	-
Deferred Revenue	-	-	-	188,355	166,020
<b>Total Liabilities</b>	<b>41,232</b>	<b>66,046</b>	<b>7,610</b>	<b>229,086</b>	<b>629,548</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	14,345	276	26,108	-	520,279
Inventory	-	-	-	-	714,536
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	598,634	(21,063)	151,090	125,620	980,371
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>612,979</b>	<b>(20,787)</b>	<b>177,198</b>	<b>125,620</b>	<b>2,215,186</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 654,211</b>	<b>\$ 45,259</b>	<b>\$ 184,808</b>	<b>\$ 354,706</b>	<b>\$ 2,844,734</b>

**Nonmajor Special Revenue Funds**

<b>Drug Court</b>	<b>Bascule Bridge</b>	<b>Community Housing Improvement</b>	<b>Youth Services</b>	<b>Reclaim Ohio</b>	<b>Medically Handicapped Child</b>
\$ 18,292	\$ 60,548	\$ 270,408	\$ 212,722	\$ 1,696,846	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
148,076	81,921	532,885	60,226	838,624	-
-	-	-	-	-	-
31,707	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 198,075</u>	<u>\$ 142,469</u>	<u>\$ 803,293</u>	<u>\$ 272,948</u>	<u>\$ 2,535,470</u>	<u>\$ -</u>
\$ 12,747	\$ 26,486	\$ 18,998	\$ 13,977	\$ 80,699	\$ -
-	-	40,794	-	-	-
-	-	-	-	-	-
1,828	7,894	-	3,304	28,294	-
-	94,000	-	90,000	-	-
-	80,000	251,371	-	-	-
116,370	-	532,885	19,249	419,317	-
<u>130,945</u>	<u>208,380</u>	<u>844,048</u>	<u>126,530</u>	<u>528,310</u>	<u>-</u>
-	-	75,485	734	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
67,130	(65,911)	(116,240)	145,684	2,007,160	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>67,130</u>	<u>(65,911)</u>	<u>(40,755)</u>	<u>146,418</u>	<u>2,007,160</u>	<u>-</u>
<u>\$ 198,075</u>	<u>\$ 142,469</u>	<u>\$ 803,293</u>	<u>\$ 272,948</u>	<u>\$ 2,535,470</u>	<u>\$ -</u>

(continued)



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

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
<b>Assets</b>					
Cash and Cash Equivalents	\$ 155,290	\$ 201,420	\$ 639,438	\$ 450,312	\$ 17,106
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	8,234	-	-
Receivables, Net of Allowances	-	7,156	467,054	9,000	6,785
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	8,138	-	-
<b>Total Assets</b>	<b>\$ 155,290</b>	<b>\$ 208,576</b>	<b>\$ 1,122,864</b>	<b>\$ 459,312</b>	<b>\$ 23,891</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 10,988	\$ 22,447	\$ 8,212	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	3,340	7,242	2,185	-
Advance from Other Funds	-	-	-	-	18,403
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	467,054	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>14,328</b>	<b>496,743</b>	<b>10,397</b>	<b>18,403</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	-	-	2,381	-
Inventory	-	-	8,138	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	155,290	194,248	617,983	446,534	5,488
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>155,290</b>	<b>194,248</b>	<b>626,121</b>	<b>448,915</b>	<b>5,488</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 155,290</b>	<b>\$ 208,576</b>	<b>\$ 1,122,864</b>	<b>\$ 459,312</b>	<b>\$ 23,891</b>

**Nonmajor Special Revenue Funds**

<b>Supportive Living</b>	<b>Golden Acres</b>	<b>Metropolitan Enforcement Group</b>	<b>Crime Laboratory</b>	<b>911 System</b>	<b>Child Support Enforcement Agency</b>
\$ 1,683,224	\$ 1,732,986	\$ 832,186	\$ 1,160,694	\$ 5,114,096	\$ 3,058,355
-	-	-	-	-	-
-	-	11,146	-	-	-
459,818	304,697	426,813	194,606	1,868,242	1,353,315
-	-	-	-	-	-
-	58,832	-	-	-	3,135
<u>\$ 2,143,042</u>	<u>\$ 2,096,515</u>	<u>\$ 1,270,145</u>	<u>\$ 1,355,300</u>	<u>\$ 6,982,338</u>	<u>\$ 4,414,805</u>
\$ 203,606	\$ 243,442	\$ 30,409	\$ 5,322	\$ 54,433	\$ 186,357
3,345	-	-	-	-	-
-	-	-	-	-	-
88,778	49,618	8,821	1,486	16,211	62,352
-	-	-	-	-	-
-	-	2,501	-	-	776,515
-	-	423,159	194,606	1,868,242	-
<u>295,729</u>	<u>293,060</u>	<u>464,890</u>	<u>201,414</u>	<u>1,938,886</u>	<u>1,025,224</u>
139,435	66,378	6,291	6,249	1,233,579	82,807
-	58,832	-	-	-	3,135
-	-	-	-	-	-
-	-	-	-	-	-
1,707,878	1,678,245	798,964	1,147,637	3,809,873	3,303,639
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,847,313</u>	<u>1,803,455</u>	<u>805,255</u>	<u>1,153,886</u>	<u>5,043,452</u>	<u>3,389,581</u>
<u>\$ 2,143,042</u>	<u>\$ 2,096,515</u>	<u>\$ 1,270,145</u>	<u>\$ 1,355,300</u>	<u>\$ 6,982,338</u>	<u>\$ 4,414,805</u>

(continued)

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

Nonmajor Special Revenue Funds

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

**Nonmajor Special Revenue Funds**

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

(continued)

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

Nonmajor Special Revenue Funds

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

**Nonmajor Special Revenue Funds**

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

(continued)

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

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

**Nonmajor Special Revenue Funds**

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

(continued)



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

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

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

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
<b>Revenues</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	5,927
Charges for Services	-	-	-	-	262,202
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	4,478,020	29,579	1,037,295	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	22,154	-	-
Other	19,107	119	-	10,166	-
Total Revenues	<u>4,497,127</u>	<u>29,698</u>	<u>1,059,449</u>	<u>10,166</u>	<u>268,129</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	92,660
Judicial	-	-	-	-	-
Public Safety	-	77,470	-	-	-
Public Works	-	-	-	-	-
Health	4,243,698	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	738,389	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>4,243,698</u>	<u>77,470</u>	<u>738,389</u>	<u>-</u>	<u>92,660</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>253,429</u>	<u>(47,772)</u>	<u>321,060</u>	<u>10,166</u>	<u>175,469</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	67,056	45,327	-	-
Issuance of Debt	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Accrued Interest on Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>67,056</u>	<u>45,327</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	253,429	19,284	366,387	10,166	175,469
Fund Balance (Deficit) at Beginning of Year	881,797	39,708	445,158	176,224	651,813
Increase (Decrease) in Reserve for Inventory	<u>184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 1,135,410</u>	<u>\$ 58,992</u>	<u>\$ 811,545</u>	<u>\$ 186,390</u>	<u>\$ 827,282</u>

**Nonmajor Special Revenue Funds**

<b>Jail Facility Operation</b>	<b>Dog and Kennel</b>	<b>Recycle Ohio</b>	<b>Solid Waste</b>	<b>Justice Assistance Grant Program</b>	<b>Real Estate Assessment</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,671,880	-	-	-	-	-
-	313,838	-	3,474,233	-	-
-	19,518	-	-	-	3,004,435
-	24,871	-	-	-	-
-	-	68,641	-	37,571	-
-	-	-	-	-	-
-	-	-	3,598	-	-
22,245	12,106	-	59,498	-	4,189
<u>7,694,125</u>	<u>370,333</u>	<u>68,641</u>	<u>3,537,329</u>	<u>37,571</u>	<u>3,008,624</u>
-	-	-	8,135	-	3,297,289
11,391,980	-	-	-	41,840	-
-	388,947	46,202	3,417,711	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,391,980</u>	<u>388,947</u>	<u>46,202</u>	<u>3,425,846</u>	<u>41,840</u>	<u>3,297,289</u>
<u>(3,697,855)</u>	<u>(18,614)</u>	<u>22,439</u>	<u>111,483</u>	<u>(4,269)</u>	<u>(288,665)</u>
3,600,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(97,855)	(18,614)	22,439	111,483	(4,269)	(288,665)
1,202,290	(3,477)	46,317	2,946,505	24,863	3,553,258
-	-	-	-	-	-
<u>\$ 1,104,435</u>	<u>\$ (22,091)</u>	<u>\$ 68,756</u>	<u>\$ 3,057,988</u>	<u>\$ 20,594</u>	<u>\$ 3,264,593</u>

(continued)

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

Nonmajor Special Revenue Funds

	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	186,570	-	-
Charges for Services	633,522	1,104,510	-	-	165,486
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	492,800	7,734,796
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	64,412
Other	-	2,609	24,524	839	535,673
<b>Total Revenues</b>	<b>633,522</b>	<b>1,107,119</b>	<b>211,094</b>	<b>493,639</b>	<b>8,500,367</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	675,090	1,115,822	346,904	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	542,736	-
Public Works	-	-	-	-	7,976,723
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>675,090</b>	<b>1,115,822</b>	<b>346,904</b>	<b>542,736</b>	<b>7,976,723</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,568)	(8,703)	(135,810)	(49,097)	523,644
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Accrued Interest on Bonds	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(41,568)</b>	<b>(8,703)</b>	<b>(135,810)</b>	<b>(49,097)</b>	<b>523,644</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>654,547</b>	<b>(12,084)</b>	<b>313,008</b>	<b>174,717</b>	<b>1,582,837</b>
<b>Increase (Decrease) in Reserve for Inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,705</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 612,979</b>	<b>\$ (20,787)</b>	<b>\$ 177,198</b>	<b>\$ 125,620</b>	<b>\$ 2,215,186</b>

**Nonmajor Special Revenue Funds**

<b>Drug Court</b>	<b>Bascule Bridge</b>	<b>Community Housing Improvement</b>	<b>Youth Services</b>	<b>Reclaim Ohio</b>	<b>Medically Handicapped Child</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,640
-	-	-	-	-	-
-	-	-	145,600	-	-
150,095	555,782	182,617	40,192	2,117,592	-
-	-	-	-	-	-
15,750	270	-	130,179	3,515	-
<u>165,845</u>	<u>556,052</u>	<u>182,617</u>	<u>315,971</u>	<u>2,121,107</u>	<u>257,640</u>
-	-	-	-	-	-
143,632	-	-	-	-	-
-	548,774	-	-	-	-
-	-	-	305,361	2,011,999	595,935
-	-	163,306	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>143,632</u>	<u>548,774</u>	<u>163,306</u>	<u>305,361</u>	<u>2,011,999</u>	<u>595,935</u>
<u>22,213</u>	<u>7,278</u>	<u>19,311</u>	<u>10,610</u>	<u>109,108</u>	<u>(338,295)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>22,213</u>	<u>7,278</u>	<u>19,311</u>	<u>10,610</u>	<u>109,108</u>	<u>(338,295)</u>
44,917	(73,189)	(60,066)	135,808	1,898,052	338,295
-	-	-	-	-	-
<u>\$ 67,130</u>	<u>\$ (65,911)</u>	<u>\$ (40,755)</u>	<u>\$ 146,418</u>	<u>\$ 2,007,160</u>	<u>\$ -</u>

(continued)

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

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ 539,389	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	182,935	-	220,347	-
Charges for Services	34,238	-	3,645	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	8,347	850	221	34,139
Total Revenues	<u>34,238</u>	<u>191,282</u>	<u>543,884</u>	<u>220,568</u>	<u>34,139</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	40,117	491	-	-	-
Public Safety	-	197,106	-	136,058	-
Public Works	-	-	-	-	18,866
Health	-	-	606,852	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>40,117</u>	<u>197,597</u>	<u>606,852</u>	<u>136,058</u>	<u>18,866</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,879)</u>	<u>(6,315)</u>	<u>(62,968)</u>	<u>84,510</u>	<u>15,273</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Accrued Interest on Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(5,879)	(6,315)	(62,968)	84,510	15,273
Fund Balance (Deficit) at Beginning of Year	161,169	200,563	686,649	364,405	(9,785)
Increase (Decrease) in Reserve for Inventory	-	-	2,440	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 155,290</u>	<u>\$ 194,248</u>	<u>\$ 626,121</u>	<u>\$ 448,915</u>	<u>\$ 5,488</u>

**Nonmajor Special Revenue Funds**

<b>Supportive Living</b>	<b>Golden Acres</b>	<b>Metropolitan Enforcement Group</b>	<b>Crime Laboratory</b>	<b>911 System</b>	<b>Child Support Enforcement Agency</b>
\$ -	\$ -	\$ 448,720	\$ 224,936	\$ 2,121,449	\$ -
-	-	-	-	-	-
-	3,722,540	-	-	636,232	1,135,653
4,127,750	-	480,929	-	-	5,301,878
-	-	-	-	-	-
14,471	17,620	46,097	35	516	157,980
<u>4,142,221</u>	<u>3,740,160</u>	<u>975,746</u>	<u>224,971</u>	<u>2,758,197</u>	<u>6,595,511</u>
-	-	-	-	-	-
-	-	888,008	344,797	1,237,887	-
4,251,979	3,902,996	-	-	-	-
-	-	-	-	-	6,939,922
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,251,979</u>	<u>3,902,996</u>	<u>888,008</u>	<u>344,797</u>	<u>1,237,887</u>	<u>6,939,922</u>
<u>(109,758)</u>	<u>(162,836)</u>	<u>87,738</u>	<u>(119,826)</u>	<u>1,520,310</u>	<u>(344,411)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(109,758)</u>	<u>(162,836)</u>	<u>87,738</u>	<u>(119,826)</u>	<u>1,520,310</u>	<u>(344,411)</u>
1,957,071	1,966,404	717,517	1,273,712	3,523,142	3,732,393
-	(113)	-	-	-	1,599
<u>\$ 1,847,313</u>	<u>\$ 1,803,455</u>	<u>\$ 805,255</u>	<u>\$ 1,153,886</u>	<u>\$ 5,043,452</u>	<u>\$ 3,389,581</u>

(continued)



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

Nonmajor Special Revenue Funds

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

**Nonmajor Special Revenue Funds**

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

(continued)

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

Nonmajor Special Revenue Funds

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

**Nonmajor Special Revenue Funds**

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

(continued)

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

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

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

(continued)

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 1,290,000	\$ 1,106,901	\$ 1,118,981	\$ -	\$ 1,118,981	\$ 12,080
Other	-	2,609	2,609	-	2,609	-
<b>Total Revenues</b>	<u>1,290,000</u>	<u>1,109,510</u>	<u>1,121,590</u>	<u>-</u>	<u>1,121,590</u>	<u>12,080</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	850,000	719,500	719,406	-	719,406	94
Fringe Benefits	359,000	308,209	308,163	-	308,163	46
Supplies and Materials	22,871	37,209	34,452	-	34,452	2,757
Equipment	17,297	19,297	16,426	204	16,630	2,667
Contractual Services	39,802	25,826	24,805	72	24,877	949
Other	18,276	27,005	24,485	-	24,485	2,520
<b>Total Expenditures</b>	<u>1,307,246</u>	<u>1,137,046</u>	<u>1,127,737</u>	<u>276</u>	<u>1,128,013</u>	<u>9,033</u>
(Deficiency) of Revenues						
(Under) Expenditures	(17,246)	(27,536)	(6,147)	<u>\$ (276)</u>	<u>\$ (6,423)</u>	<u>\$ 21,113</u>
Fund Balance at Beginning of Year	<u>47,361</u>	<u>47,361</u>	<u>47,361</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 30,115</u>	<u>\$ 19,825</u>	<u>\$ 41,214</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, 2006

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Other	\$ 44,138	\$ 27,354	\$ 27,354	\$ -	\$ 27,354	\$ -
<b>Total Revenues</b>	<u>44,138</u>	<u>27,354</u>	<u>27,354</u>	<u>-</u>	<u>27,354</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Works:						
Supplies and Materials	379	-	-	-	-	-
Contractual Services	2,000	-	-	-	-	-
Other	41,485	18,866	18,866	-	18,866	-
<b>Total Expenditures</b>	<u>43,864</u>	<u>18,866</u>	<u>18,866</u>	<u>-</u>	<u>18,866</u>	<u>-</u>
Excess of Revenues Over Expenditures	274	8,488	8,488	<u>\$ -</u>	<u>\$ 8,488</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>8,618</u>	<u>8,618</u>	<u>8,618</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 8,892</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>			

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Public Safety:						
Other	-	500	-	-	-	500
<b>Total Expenditures</b>	-	500	-	-	-	500
(Deficiency) of Revenues (Under) Expenditures	-	(500)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>
Fund Balance at Beginning of Year	629	629	629			
<b>Fund Balance at End of Year</b>	<u>\$ 629</u>	<u>\$ 129</u>	<u>\$ 629</u>			

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	-	661	661	-	661	-
<b>Total Expenditures</b>	-	<b>661</b>	<b>661</b>	-	<b>661</b>	-
(Deficiency) of Revenues (Under) Expenditures	-	(661)	(661)	<u>\$ -</u>	<u>\$ (661)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	661	661	661			
<b>Fund Balance at End of Year</b>	<u>\$ 661</u>	<u>\$ -</u>	<u>\$ -</u>			

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Fines and Forfeitures	\$ 6,000	\$ 6,789	\$ 6,789	\$ -	\$ 6,789	\$ -
<b>Total Revenues</b>	<u>6,000</u>	<u>6,789</u>	<u>6,789</u>	<u>-</u>	<u>6,789</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	2,000	2,000	-	-	-	2,000
Contractual Services	1,500	1,500	-	-	-	1,500
<b>Total Expenditures</b>	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,500</u>
Excess of Revenues Over Expenditures	2,500	3,289	6,789	<u>\$ -</u>	<u>\$ 6,789</u>	<u>\$ 3,500</u>
Fund Balance at Beginning of Year	17,732	17,732	17,732			
<b>Fund Balance at End of Year</b>	<u>\$ 20,232</u>	<u>\$ 21,021</u>	<u>\$ 24,521</u>			

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

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



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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 1,000	\$ 735	\$ 735	\$ -	\$ 735	\$ -
<b>Total Revenues</b>	<u>1,000</u>	<u>735</u>	<u>735</u>	<u>-</u>	<u>735</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Contractual Services	500	500	-	-	-	500
Other	500	500	-	-	-	500
<b>Total Expenditures</b>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	-	(265)	735	<u>\$ -</u>	<u>\$ 735</u>	<u>\$ 1,000</u>
Fund Balance at Beginning of Year	<u>1,135</u>	<u>1,135</u>	<u>1,135</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 1,135</u>	<u>\$ 870</u>	<u>\$ 1,870</u>			

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 12,000	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -
<b>Total Revenues</b>	<b>12,000</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Equipment	6,000	6,000	6,000	-	6,000	-
Other	12,000	5,000	-	-	-	5,000
<b>Total Expenditures</b>	<b>18,000</b>	<b>11,000</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>5,000</b>
(Deficiency) of Revenues (Under) Expenditures	(6,000)	(7,500)	(2,500)	\$ -	\$ (2,500)	\$ 5,000
Fund Balance at Beginning of Year	10,750	10,750	10,750			
<b>Fund Balance at End of Year</b>	<b>\$ 4,750</b>	<b>\$ 3,250</b>	<b>\$ 8,250</b>			

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

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



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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 33,800	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>33,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Supplies and Materials	2,000	-	-	-	-	-
Other	31,800	-	-	-	-	-
<b>Total Expenditures</b>	<u>33,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	-	-	-	-	-	-
<b>Other Financing Sources</b>						
Advances In	-	3,800	3,800	-	3,800	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	3,800	3,800	<u>\$ -</u>	<u>\$ 3,800</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ 3,800</u>	<u>\$ 3,800</u>			

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other	30,000	46,000	46,000	-	46,000	-
<b>Total Revenues</b>	<b>31,000</b>	<b>46,000</b>	<b>46,000</b>	<b>-</b>	<b>46,000</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Equipment	-	98,596	98,596	-	98,596	-
Contractual Services	16,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>16,000</b>	<b>98,596</b>	<b>98,596</b>	<b>-</b>	<b>98,596</b>	<b>-</b>
Excess(Deficiency) of Revenues Over(Under) Expenditures	15,000	(52,596)	(52,596)	-	(52,596)	-
<b>Other Financing Sources</b>						
Advances - In	-	52,600	52,600	-	52,600	-
Excess of Revenues and Other Financing Sources Over Expenditures	15,000	4	4	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<b>\$ 15,000</b>	<b>\$ 4</b>	<b>\$ 4</b>			

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 92,325	\$ 101,201	\$ 101,201	\$ -	\$ 101,201	\$ -
<b>Total Revenues</b>	<u>92,325</u>	<u>101,201</u>	<u>101,201</u>	<u>-</u>	<u>101,201</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Other	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	92,325	101,201	101,201	<u>\$ -</u>	<u>\$ 101,201</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ 92,325</u>	<u>\$ 101,201</u>	<u>\$ 101,201</u>			

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

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

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

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

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

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



## Capital Projects Fund

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

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

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

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