

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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.

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

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

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

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.

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Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Assets					
Cash and Cash Equivalents	\$ 656,508	\$ 60,351	\$ 223,563	\$ 197,090	\$ 938,950
Cash with Fiscal Agent	-	-	268,159	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	2,292,437	-	875,028	-	11,735
Notes Receivable	-	-	436,726	105,196	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,807	-	-	-	-
Total Assets	\$ 2,951,757	\$ 60,351	\$ 1,803,476	\$ 302,286	\$ 950,685
Liabilities					
Accounts Payable	\$ 355,295	\$ 8,694	\$ 18,338	\$ 105,196	\$ 69,282
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	6,387	1,563	14,600	-	-
Advance from Other Funds	-	-	91,457	-	-
Due to Other Funds	-	-	200,000	-	-
Deferred Revenue	1,251,438	-	725,293	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	1,613,120	10,257	1,049,688	105,196	69,282
Fund Balances					
Reserved for:					
Encumbrances	32,439	-	43,207	-	21,092
Inventory	2,807	-	-	-	-
Notes Receivable	-	-	436,726	105,196	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	1,303,391	50,094	273,855	91,894	860,311
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	1,338,637	50,094	753,788	197,090	881,403
Total Liabilities and Fund Balances	\$ 2,951,757	\$ 60,351	\$ 1,803,476	\$ 302,286	\$ 950,685

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ 703,780	\$ 185,589	\$ 35,747	\$ 2,162,542	\$ 15,942	\$ 4,447,729
-	-	-	-	-	-
-	4,927	-	-	-	3,030
1,354,552	5,442	-	531,646	-	3,030
-	-	-	174,865	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,058,332</u>	<u>\$ 195,958</u>	<u>\$ 35,747</u>	<u>\$ 2,869,053</u>	<u>\$ 15,942</u>	<u>\$ 4,453,789</u>
\$ 645,445	\$ 21,659	\$ -	\$ 70,682	\$ -	\$ 91,978
10,454	-	-	-	-	99,245
-	-	-	-	-	-
217,035	6,226	-	32,682	-	28,101
-	35,000	-	-	-	-
302,119	61,307	-	3,339	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,175,053</u>	<u>124,192</u>	<u>-</u>	<u>106,703</u>	<u>-</u>	<u>219,324</u>
31,325	12,005	-	122,356	-	261,211
-	-	-	-	-	-
-	-	-	174,865	-	-
-	-	-	-	-	-
851,954	59,761	35,747	2,465,129	15,942	3,973,254
-	-	-	-	-	-
-	-	-	-	-	-
<u>883,279</u>	<u>71,766</u>	<u>35,747</u>	<u>2,762,350</u>	<u>15,942</u>	<u>4,234,465</u>
<u>\$ 2,058,332</u>	<u>\$ 195,958</u>	<u>\$ 35,747</u>	<u>\$ 2,869,053</u>	<u>\$ 15,942</u>	<u>\$ 4,453,789</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2007

	Nonmajor Special Revenue Funds				
	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Assets					
Cash and Cash Equivalents	\$ 794,466	\$ 98,927	\$ 30,697	\$ 91,676	\$ 1,633,820
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	16,101	5,722	3,016	283,828	554,456
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	54,044
Materials and Supplies Inventory	-	-	-	-	722,214
Total Assets	\$ 810,567	\$ 104,649	\$ 33,713	\$ 375,504	\$ 2,964,534
Liabilities					
Accounts Payable	\$ 40,518	\$ 53,042	\$ -	\$ 28,605	\$ 354,277
Contracts Payable	-	-	-	-	64,844
Retainage Payable	-	-	-	-	11,324
Intergovernmental Payable	9,954	20,579	-	36,487	94,618
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	2,084	-	-	-
Deferred Revenue	-	-	-	137,780	-
Notes Payable	-	-	-	-	-
Total Liabilities	50,472	75,705	-	202,872	525,063
Fund Balances					
Reserved for:					
Encumbrances	26,950	-	3,174	-	547,123
Inventory	-	-	-	-	722,214
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	733,145	28,944	30,539	172,632	1,170,134
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	760,095	28,944	33,713	172,632	2,439,471
Total Liabilities and Fund Balances	\$ 810,567	\$ 104,649	\$ 33,713	\$ 375,504	\$ 2,964,534

Nonmajor Special Revenue Funds

<u>Drug Court</u>	<u>Bascule Bridge</u>	<u>Community Housing Improvement</u>	<u>Youth Services</u>	<u>Reclaim Ohio</u>	<u>Medically Handicapped Child</u>
\$ 15,777	\$ 93,824	\$ 333,696	\$ 220,864	\$ 1,965,850	\$ 330,768
-	-	-	-	-	-
148,076	48,765	54,452	30,078	838,210	-
-	-	-	2,478	-	-
-	-	-	-	-	-
<u>\$ 163,853</u>	<u>\$ 142,589</u>	<u>\$ 388,148</u>	<u>\$ 253,420</u>	<u>\$ 2,804,060</u>	<u>\$ 330,768</u>
\$ 19,432	\$ 32,358	\$ -	\$ 13,356	\$ 91,680	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
2,238	9,902	-	3,225	31,957	23,523
-	149,000	245,000	80,000	-	-
-	25,000	92,745	-	57,866	-
116,370	-	54,452	24,749	363,751	-
-	-	-	-	-	-
<u>138,040</u>	<u>216,260</u>	<u>392,197</u>	<u>121,330</u>	<u>545,254</u>	<u>23,523</u>
-	6,120	33,893	1,410	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,813	(79,791)	(37,942)	130,680	2,258,806	307,245
-	-	-	-	-	-
<u>25,813</u>	<u>(73,671)</u>	<u>(4,049)</u>	<u>132,090</u>	<u>2,258,806</u>	<u>307,245</u>
<u>\$ 163,853</u>	<u>\$ 142,589</u>	<u>\$ 388,148</u>	<u>\$ 253,420</u>	<u>\$ 2,804,060</u>	<u>\$ 330,768</u>

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Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2007

Nonmajor Special Revenue Funds					
	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Assets					
Cash and Cash Equivalents	\$ 118,397	\$ 233,471	\$ 599,335	\$ 490,336	\$ 132,705
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	8,542	-	-
Receivables, Net of Allowances	-	5,785	701,854	21,350	-
Notes Receivable	-	-	-	-	159,859
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	11,258	-	-
Total Assets	\$ 118,397	\$ 239,256	\$ 1,320,989	\$ 511,686	\$ 292,564
Liabilities					
Accounts Payable	\$ -	\$ 9,365	\$ 29,469	\$ 13,143	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	3,969	9,060	4,314	-
Advance from Other Funds	-	-	-	-	18,403
Due to Other Funds	-	-	-	-	135,000
Deferred Revenue	-	-	701,854	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	-	13,334	740,383	17,457	153,403
Fund Balances					
Reserved for:					
Encumbrances	-	-	-	2,388	-
Inventory	-	-	11,258	-	-
Notes Receivable	-	-	-	-	159,859
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	118,397	225,922	569,348	491,841	(20,698)
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	118,397	225,922	580,606	494,229	139,161
Total Liabilities and Fund Balances	\$ 118,397	\$ 239,256	\$ 1,320,989	\$ 511,686	\$ 292,564

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ 2,394,380	\$ 1,956,371	\$ 735,224	\$ 1,221,034	\$ 5,675,220	\$ 4,076,509
-	-	-	-	-	-
-	-	12,196	-	-	-
672,796	269,120	446,264	194,978	1,995,702	1,343,891
-	-	-	-	-	-
-	-	120,000	-	-	-
-	4,703	-	-	-	3,383
<u>\$ 3,067,176</u>	<u>\$ 2,230,194</u>	<u>\$ 1,313,684</u>	<u>\$ 1,416,012</u>	<u>\$ 7,670,922</u>	<u>\$ 5,423,783</u>
\$ 215,237	\$ 259,389	\$ 41,136	\$ 18,355	\$ 84,669	\$ 215,910
-	-	-	-	472,304	-
-	-	-	-	-	-
87,263	67,959	12,904	2,682	20,790	80,556
-	-	-	-	-	-
1,198	88,295	8,701	120,000	-	757,487
-	-	395,459	194,978	1,921,047	1,214,533
-	-	-	-	-	-
<u>303,698</u>	<u>415,643</u>	<u>458,200</u>	<u>336,015</u>	<u>2,498,810</u>	<u>2,268,486</u>
79,007	148,775	1,642	5,529	73,203	-
-	4,703	-	-	-	3,383
-	-	-	-	-	-
-	-	-	-	-	-
2,684,471	1,661,073	853,842	1,074,468	5,098,909	3,151,914
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,763,478</u>	<u>1,814,551</u>	<u>855,484</u>	<u>1,079,997</u>	<u>5,172,112</u>	<u>3,155,297</u>
<u>\$ 3,067,176</u>	<u>\$ 2,230,194</u>	<u>\$ 1,313,684</u>	<u>\$ 1,416,012</u>	<u>\$ 7,670,922</u>	<u>\$ 5,423,783</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2007

Nonmajor Special Revenue Funds

	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Assets					
Cash and Cash Equivalents	\$ 4,849	\$ 1,780,616	\$ 162,607	\$ 19,892	\$ 629
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	347,685	-	-	-	-
Receivables, Net of Allowances	15,568	-	44,847	564,334	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,040	-	-	-	-
Total Assets	\$ 370,142	\$ 1,780,616	\$ 207,454	\$ 584,226	\$ 629
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	44,847	467,036	-
Notes Payable	-	-	-	-	-
Total Liabilities	-	-	44,847	467,036	-
Fund Balances					
Reserved for:					
Encumbrances	-	-	687	-	-
Inventory	2,040	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	368,102	1,780,616	161,920	117,190	629
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	370,142	1,780,616	162,607	117,190	629
Total Liabilities and Fund Balances	\$ 370,142	\$ 1,780,616	\$ 207,454	\$ 584,226	\$ 629

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Local Law Enforcement Block Grant	Violent Offender	Marriage Licenses	Medicaid Outreach
\$ 18	\$ 94,902	\$ -	\$ 40,289	\$ 74,271	\$ 1
-	-	-	-	-	-
-	-	-	19,560	1,728	-
-	5,863	-	-	-	-
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 100,765</u>	<u>\$ -</u>	<u>\$ 59,849</u>	<u>\$ 75,999</u>	<u>\$ 1</u>
\$ -	\$ 30,551	\$ 39,126	\$ 1,485	\$ 31,635	\$ -
-	-	-	-	-	-
-	-	15,350	-	-	-
-	-	-	-	-	-
-	-	-	19,560	-	-
-	-	-	-	-	-
<u>-</u>	<u>30,551</u>	<u>54,476</u>	<u>21,045</u>	<u>31,635</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18	70,214	(54,476)	38,804	44,364	1
-	-	-	-	-	-
<u>18</u>	<u>70,214</u>	<u>(54,476)</u>	<u>38,804</u>	<u>44,364</u>	<u>1</u>
<u>\$ 18</u>	<u>\$ 100,765</u>	<u>\$ -</u>	<u>\$ 59,849</u>	<u>\$ 75,999</u>	<u>\$ 1</u>

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Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2007

	Nonmajor Special Revenue Funds				
	Court Security	Criminal History On-Line	MRDD- Medicaid	Prosecutor's Victim Witness	Enforcement and Education
Assets					
Cash and Cash Equivalents	\$ 62,276	\$ 8,506	\$ 2,952,625	\$ 27,868	\$ 27,595
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	-	72,131	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 62,276	\$ 8,506	\$ 2,952,625	\$ 99,999	\$ 27,595
Liabilities					
Accounts Payable	-	-	123,634	7,352	7,980
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	38,722	2,644	-
Advance from Other Funds	-	-	-	10,670	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	54,566	-
Notes Payable	-	-	-	-	-
Total Liabilities	-	-	162,356	75,232	7,980
Fund Balances					
Reserved for:					
Encumbrances	-	-	87,072	-	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	62,276	8,506	2,703,197	24,767	19,615
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	62,276	8,506	2,790,269	24,767	19,615
Total Liabilities and Fund Balances	\$ 62,276	\$ 8,506	\$ 2,952,625	\$ 99,999	\$ 27,595

Nonmajor Special Revenue Funds

Juvenile School Liaison	Help America Vote Act	MRDD-Capital	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program
\$ 15,605	\$ 2,798	\$ 828,798	\$ 1,440,477	\$ 46,664	\$ 2,656
-	-	-	-	-	-
-	-	-	1,499,048	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 15,605</u>	<u>\$ 2,798</u>	<u>\$ 828,798</u>	<u>\$ 2,939,525</u>	<u>\$ 46,664</u>	<u>\$ 2,656</u>
\$ -	\$ -	\$ -	\$ 28,934	\$ -	\$ -
-	-	136,294	249,988	-	-
-	-	-	-	-	-
-	-	-	777,971	6,792	-
-	-	-	-	-	-
-	-	-	40,359	-	-
-	-	-	941,321	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>136,294</u>	<u>2,038,573</u>	<u>6,792</u>	<u>-</u>
-	-	40,227	-	1,449	-
-	-	-	-	-	-
-	-	-	-	-	-
15,605	2,798	652,277	900,952	38,423	2,656
-	-	-	-	-	-
<u>15,605</u>	<u>2,798</u>	<u>692,504</u>	<u>900,952</u>	<u>39,872</u>	<u>2,656</u>
<u>\$ 15,605</u>	<u>\$ 2,798</u>	<u>\$ 828,798</u>	<u>\$ 2,939,525</u>	<u>\$ 46,664</u>	<u>\$ 2,656</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2007

	Nonmajor Special Revenue Funds				
	Atrazine Grant Program	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Coastal Management Assistance Grant
Assets					
Cash and Cash Equivalents	\$ 18,860	\$ 10,750	\$ 253	\$ 3,062,403	\$ -
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	60,386	-	-	3,411,511	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 79,246	\$ 10,750	\$ 253	\$ 6,473,914	\$ -
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 26,632	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	2,478	-
Deferred Revenue	51,627	-	-	2,815,247	-
Notes Payable	-	-	-	-	-
Total Liabilities	\$ 51,627	\$ -	\$ -	\$ 2,844,357	\$ -
Fund Balances					
Reserved for:					
Encumbrances	-	-	-	2	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	27,619	10,750	253	3,629,555	-
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	\$ 27,619	\$ 10,750	\$ 253	\$ 3,629,557	\$ -
Total Liabilities and Fund Balances	\$ 79,246	\$ 10,750	\$ 253	\$ 6,473,914	\$ -

Nonmajor Special Revenue Funds

Juvenile Attendance Grant	Ditch Rotary	Common Pleas Special Projects	Golden Acres Medicare	Law Enforcement Tech Grant	Watershed Coordinator Grant
\$ -	\$ 4,809	\$ 222,645	\$ 462,761	\$ 21,858	\$ 27,234
-	-	-	-	-	-
-	-	10,632	135,576	1,913	17,500
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 4,809</u>	<u>\$ 233,277</u>	<u>\$ 598,337</u>	<u>\$ 23,771</u>	<u>\$ 44,734</u>
\$ -	\$ -	\$ -	\$ 19,642	\$ -	\$ -
-	-	-	20,123	-	-
-	-	-	-	-	-
-	47,340	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,913	8,750
-	-	-	-	-	-
<u>-</u>	<u>47,340</u>	<u>-</u>	<u>39,765</u>	<u>1,913</u>	<u>8,750</u>
-	-	-	30,443	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(42,531)	233,277	528,129	21,858	35,984
-	-	-	-	-	-
<u>-</u>	<u>(42,531)</u>	<u>233,277</u>	<u>558,572</u>	<u>21,858</u>	<u>35,984</u>
<u>\$ -</u>	<u>\$ 4,809</u>	<u>\$ 233,277</u>	<u>\$ 598,337</u>	<u>\$ 23,771</u>	<u>\$ 44,734</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	<u>Nonmajor Special Revenue Funds</u>		<u>Total Nonmajor Special Revenue Funds</u>
	<u>Northern Border Initiative Grant</u>	<u>Continuing Professional Training</u>	
Assets			
Cash and Cash Equivalents	\$ 12,074	\$ -	\$ 44,308,727
Cash with Fiscal Agent	-	-	268,159
Cash in Segregated Accounts	-	-	376,385
Receivables, Net of Allowances	1,762	13,020	18,577,830
Notes Receivable	-	-	876,646
Due from Other Funds	-	-	182,385
Materials and Supplies Inventory	-	-	746,405
Total Assets	<u>\$ 13,836</u>	<u>\$ 13,020</u>	<u>\$ 65,336,537</u>
Liabilities			
Accounts Payable	\$ -	\$ -	\$ 3,223,481
Contracts Payable	-	-	1,053,252
Retainage Payable	-	-	11,324
Intergovernmental Payable	-	-	1,670,053
Advance from Other Funds	-	-	676,870
Due to Other Funds	-	-	1,897,978
Deferred Revenue	-	-	11,506,571
Notes Payable	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>20,039,529</u>
Fund Balances			
Reserved for:			
Encumbrances	-	-	1,612,729
Inventory	-	-	746,405
Notes Receivable	-	-	876,646
Debt Service	-	-	-
Unreserved(Deficit), reported in:			
Special Revenue Funds	13,836	13,020	42,061,228
Debt Service Funds	-	-	-
Capital Project Funds	-	-	-
Total Fund Balances (Deficit)	<u>13,836</u>	<u>13,020</u>	<u>45,297,008</u>
Total Liabilities and Fund Balances	<u>\$ 13,836</u>	<u>\$ 13,020</u>	<u>\$ 65,336,537</u>

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	<u>Debt Service Fund</u>	<u>Capital Project Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
Assets			
Cash and Cash Equivalents	\$ 230,675	\$ 1,222,646	\$ 45,762,048
Cash with Fiscal Agent	-	-	268,159
Cash in Segregated Accounts	-	-	376,385
Receivables, Net of Allowances	5,614,237	-	24,192,067
Notes Receivable	-	-	876,646
Due from Other Funds	-	-	182,385
Materials and Supplies Inventory	-	-	746,405
Total Assets	<u>\$ 5,844,912</u>	<u>\$ 1,222,646</u>	<u>\$ 72,404,095</u>
Liabilities			
Accounts Payable	\$ -	\$ -	\$ 3,223,481
Contracts Payable	-	-	1,053,252
Retainage Payable	-	-	11,324
Intergovernmental Payable	-	-	1,670,053
Advance from Other Funds	602,502	-	1,279,372
Due to Other Funds	186,555	-	2,084,533
Deferred Revenue	5,522,108	-	17,028,679
Notes Payable	375,000	-	375,000
Total Liabilities	<u>6,686,165</u>	<u>-</u>	<u>26,725,694</u>
Fund Balances			
Reserved for:			
Encumbrances	-	577,730	2,190,459
Inventory	-	-	746,405
Notes Receivable	-	-	876,646
Debt Service	3,820,357	-	3,820,357
Unreserved(Deficit), reported in:			
Special Revenue Funds	-	-	42,061,228
Debt Service Funds	(4,661,610)	-	(4,661,610)
Capital Project Funds	-	644,916	644,916
Total Fund Balances (Deficit)	<u>(841,253)</u>	<u>1,222,646</u>	<u>45,678,401</u>
Total Liabilities and Fund Balances	<u>\$ 5,844,912</u>	<u>\$ 1,222,646</u>	<u>\$ 72,404,095</u>

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Revenues					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	270,366
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	4,433,816	20,507	288,401	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	23,928	-	-
Other	19,231	-	-	10,700	72
Total Revenues	<u>4,453,047</u>	<u>20,507</u>	<u>312,329</u>	<u>10,700</u>	<u>270,438</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	216,317
Judicial	-	-	-	-	-
Public Safety	-	98,022	-	-	-
Public Works	-	-	-	-	-
Health	4,250,672	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	370,086	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>4,250,672</u>	<u>98,022</u>	<u>370,086</u>	<u>-</u>	<u>216,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>202,375</u>	<u>(77,515)</u>	<u>(57,757)</u>	<u>10,700</u>	<u>54,121</u>
Other Financing Sources (Uses)					
Transfers In	-	68,617	-	-	-
Transfers Out	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>68,617</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>202,375</u>	<u>(8,898)</u>	<u>(57,757)</u>	<u>10,700</u>	<u>54,121</u>
Fund Balance (Deficit) at Beginning of Year	<u>1,135,410</u>	<u>58,992</u>	<u>811,545</u>	<u>186,390</u>	<u>827,282</u>
Increase (Decrease) in Reserve for Inventory	<u>852</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 1,338,637</u>	<u>\$ 50,094</u>	<u>\$ 753,788</u>	<u>\$ 197,090</u>	<u>\$ 881,403</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,917,946	-	-	-	-	-
-	456,047	-	3,188,008	-	-
-	41,459	-	-	-	3,288,549
-	28,318	-	-	-	-
-	4,000	18,406	-	59,514	-
-	-	-	-	-	-
-	-	-	8,945	-	-
16,718	10,544	-	24,957	-	53
<u>7,934,664</u>	<u>540,368</u>	<u>18,406</u>	<u>3,221,910</u>	<u>59,514</u>	<u>3,288,602</u>
-	-	-	-	-	2,318,730
11,755,820	-	-	-	64,166	-
-	446,511	51,415	3,517,548	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,755,820</u>	<u>446,511</u>	<u>51,415</u>	<u>3,517,548</u>	<u>64,166</u>	<u>2,318,730</u>
<u>(3,821,156)</u>	<u>93,857</u>	<u>(33,009)</u>	<u>(295,638)</u>	<u>(4,652)</u>	<u>969,872</u>
3,600,000	-	-	-	-	-
-	-	-	-	-	-
<u>3,600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(221,156)	93,857	(33,009)	(295,638)	(4,652)	969,872
1,104,435	(22,091)	68,756	3,057,988	20,594	3,264,593
-	-	-	-	-	-
<u>\$ 883,279</u>	<u>\$ 71,766</u>	<u>\$ 35,747</u>	<u>\$ 2,762,350</u>	<u>\$ 15,942</u>	<u>\$ 4,234,465</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2007

Nonmajor Special Revenue Funds					
	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	101,746	-	-
Charges for Services	900,032	1,164,170	-	-	247,622
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	609,964	7,346,588
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	77,403
Other	38,158	100	33,941	-	705,515
Total Revenues	938,190	1,164,270	135,687	609,964	8,377,128
Expenditures					
Current:					
General Government:					
Legislative and Executive	791,074	1,106,964	279,172	-	-
Judicial	-	7,575	-	-	-
Public Safety	-	-	-	562,952	-
Public Works	-	-	-	-	8,160,521
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	791,074	1,114,539	279,172	562,952	8,160,521
Excess (Deficiency) of Revenues Over (Under) Expenditures	147,116	49,731	(143,485)	47,012	216,607
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	147,116	49,731	(143,485)	47,012	216,607
Fund Balance (Deficit) at Beginning of Year	612,979	(20,787)	177,198	125,620	2,215,186
Increase (Decrease) in Reserve for Inventory	-	-	-	-	7,678
Fund Balance (Deficit) at End of Year	\$ 760,095	\$ 28,944	\$ 33,713	\$ 172,632	\$ 2,439,471

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,917
-	-	-	-	-	-
-	-	-	134,400	-	-
130,281	574,333	424,786	28,922	2,183,533	-
-	-	-	-	-	-
3,641	119	-	92,384	164	-
<u>133,922</u>	<u>574,452</u>	<u>424,786</u>	<u>255,706</u>	<u>2,183,697</u>	<u>614,917</u>
-	-	27,745	-	-	-
175,239	-	-	-	-	-
-	582,212	-	-	-	-
-	-	-	270,034	1,932,051	307,672
-	-	360,335	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>175,239</u>	<u>582,212</u>	<u>388,080</u>	<u>270,034</u>	<u>1,932,051</u>	<u>307,672</u>
<u>(41,317)</u>	<u>(7,760)</u>	<u>36,706</u>	<u>(14,328)</u>	<u>251,646</u>	<u>307,245</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(41,317)</u>	<u>(7,760)</u>	<u>36,706</u>	<u>(14,328)</u>	<u>251,646</u>	<u>307,245</u>
67,130	(65,911)	(40,755)	146,418	2,007,160	-
-	-	-	-	-	-
<u>\$ 25,813</u>	<u>\$ (73,671)</u>	<u>\$ (4,049)</u>	<u>\$ 132,090</u>	<u>\$ 2,258,806</u>	<u>\$ 307,245</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

Nonmajor Special Revenue Funds					
	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Revenues					
Taxes					
Property	\$ -	\$ -	\$ 549,864	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	220,748	-	263,270	500
Charges for Services	34,668	-	4,178	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	274,041
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	1,519
Other	186	-	-	-	27,145
Total Revenues	<u>34,854</u>	<u>220,748</u>	<u>554,042</u>	<u>263,270</u>	<u>303,205</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	31,461	-	-	-	-
Public Safety	-	189,074	-	217,956	-
Public Works	-	-	-	-	169,532
Health	-	-	602,677	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>31,461</u>	<u>189,074</u>	<u>602,677</u>	<u>217,956</u>	<u>169,532</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,393</u>	<u>31,674</u>	<u>(48,635)</u>	<u>45,314</u>	<u>133,673</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(40,286)	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(40,286)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(36,893)</u>	<u>31,674</u>	<u>(48,635)</u>	<u>45,314</u>	<u>133,673</u>
Fund Balance (Deficit) at Beginning of Year	<u>155,290</u>	<u>194,248</u>	<u>626,121</u>	<u>448,915</u>	<u>5,488</u>
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>3,120</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 118,397</u>	<u>\$ 225,922</u>	<u>\$ 580,606</u>	<u>\$ 494,229</u>	<u>\$ 139,161</u>

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ -	\$ -	\$ 447,526	\$ 223,763	\$ 2,072,073	\$ -
-	-	-	-	-	-
-	4,306,675	-	-	687,128	1,195,971
-	-	-	-	-	-
4,252,677	-	291,030	-	-	5,447,768
-	-	-	-	-	-
-	-	-	-	-	-
7,023	19,719	9,315	-	-	764
<u>4,259,700</u>	<u>4,326,394</u>	<u>747,871</u>	<u>223,763</u>	<u>2,759,201</u>	<u>6,644,503</u>
-	-	-	-	-	-
-	-	697,642	297,652	2,630,541	-
-	-	-	-	-	-
4,343,535	4,261,169	-	-	-	-
-	-	-	-	-	6,879,035
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,343,535</u>	<u>4,261,169</u>	<u>697,642</u>	<u>297,652</u>	<u>2,630,541</u>	<u>6,879,035</u>
<u>(83,835)</u>	<u>65,225</u>	<u>50,229</u>	<u>(73,889)</u>	<u>128,660</u>	<u>(234,532)</u>
1,000,000	-	-	-	-	-
-	-	-	-	-	-
<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
916,165	65,225	50,229	(73,889)	128,660	(234,532)
1,847,313	1,803,455	805,255	1,153,886	5,043,452	3,389,581
-	(54,129)	-	-	-	248
<u>\$ 2,763,478</u>	<u>\$ 1,814,551</u>	<u>\$ 855,484</u>	<u>\$ 1,079,997</u>	<u>\$ 5,172,112</u>	<u>\$ 3,155,297</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2007

Nonmajor Special Revenue Funds					
	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	41,913	-	-
Fines and Forfeitures	227,059	983,571	-	-	-
Intergovernmental Revenue	15,568	-	-	154,982	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	2,661	-	-	-	-
Total Revenues	<u>245,288</u>	<u>983,571</u>	<u>41,913</u>	<u>154,982</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	175,921	735,622	-	76,953	-
Public Works	-	-	19,665	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>175,921</u>	<u>735,622</u>	<u>19,665</u>	<u>76,953</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>69,367</u>	<u>247,949</u>	<u>22,248</u>	<u>78,029</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	69,367	247,949	22,248	78,029	-
Fund Balance (Deficit) at Beginning of Year	301,516	1,532,667	140,359	39,161	629
Increase (Decrease) in Reserve for Inventory	<u>(741)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 370,142</u>	<u>\$ 1,780,616</u>	<u>\$ 162,607</u>	<u>\$ 117,190</u>	<u>\$ 629</u>

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Local Law Enforcement Block Grant	Violent Offender	Marriage Licenses	Medicaid Outreach
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	58,876	-
-	27,104	-	39,120	-	-
-	-	-	-	-	-
-	-	-	-	2,876	-
-	<u>27,104</u>	-	<u>39,120</u>	<u>61,752</u>	-
-	-	-	-	-	-
-	-	36,588	-	-	-
-	47,955	-	39,662	-	-
-	-	-	-	-	-
-	-	-	-	60,205	-
-	-	-	-	-	-
-	<u>47,955</u>	<u>36,588</u>	<u>39,662</u>	<u>60,205</u>	-
-	<u>(20,851)</u>	<u>(36,588)</u>	<u>(542)</u>	<u>1,547</u>	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>(20,851)</u>	<u>(36,588)</u>	<u>(542)</u>	<u>1,547</u>	-
18	91,065	(17,888)	39,346	42,817	1
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 70,214</u>	<u>\$ (54,476)</u>	<u>\$ 38,804</u>	<u>\$ 44,364</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, 2007

Nonmajor Special Revenue Funds					
	Court Security	Criminal History On-Line	MRDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	4,767
Intergovernmental Revenue	-	-	-	159,502	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	13,776	-	-	-	-
Total Revenues	<u>13,776</u>	<u>-</u>	<u>-</u>	<u>159,502</u>	<u>4,767</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	409	-	-	147,321	9,673
Public Works	-	-	-	-	-
Health	-	-	2,267,499	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>409</u>	<u>-</u>	<u>2,267,499</u>	<u>147,321</u>	<u>9,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,367</u>	<u>-</u>	<u>(2,267,499)</u>	<u>12,181</u>	<u>(4,906)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	2,600,000	-	-
Transfers Out	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>2,600,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	13,367	-	332,501	12,181	(4,906)
Fund Balance (Deficit) at Beginning of Year	48,909	8,506	2,457,768	12,586	24,521
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 62,276</u>	<u>\$ 8,506</u>	<u>\$ 2,790,269</u>	<u>\$ 24,767</u>	<u>\$ 19,615</u>

Nonmajor Special Revenue Funds

Juvenile School Liaison	Help America Vote Act	MRDD- Capital	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	27,294	-
-	-	-	4,620,180	-	786
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,620,180	27,294	786
-	4,906	-	-	-	-
-	-	-	-	-	-
-	-	-	-	34,767	-
-	-	1,418,927	-	-	-
91	-	-	5,322,921	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	110,329	-	-	-
91	4,906	1,529,256	5,322,921	34,767	-
(91)	(4,906)	(1,529,256)	(702,741)	(7,473)	786
-	-	2,000,000	-	-	-
-	-	-	-	-	-
-	-	2,000,000	-	-	-
(91)	(4,906)	470,744	(702,741)	(7,473)	786
15,696	7,704	221,760	1,603,693	47,345	1,870
-	-	-	-	-	-
<u>\$ 15,605</u>	<u>\$ 2,798</u>	<u>\$ 692,504</u>	<u>\$ 900,952</u>	<u>\$ 39,872</u>	<u>\$ 2,656</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds				
	Atrazine Grant Program	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Coastal Management Assistance Grant
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	2,500	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	8,759	-	-	2,513,779	6,206
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>8,759</u>	<u>2,500</u>	<u>-</u>	<u>2,513,779</u>	<u>6,206</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	2,478	-
Judicial	-	-	-	900,673	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	436	-	-	-	28,759
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>436</u>	<u>-</u>	<u>-</u>	<u>903,151</u>	<u>28,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,323</u>	<u>2,500</u>	<u>-</u>	<u>1,610,628</u>	<u>(22,553)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	8,323	2,500	-	1,610,628	(22,553)
Fund Balance (Deficit) at Beginning of Year	19,296	8,250	253	2,018,929	22,553
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 27,619</u>	<u>\$ 10,750</u>	<u>\$ 253</u>	<u>\$ 3,629,557</u>	<u>\$ -</u>

Nonmajor Special Revenue Funds

Juvenile Attendance Grant	Ditch Rotary	Common Pleas Special Projects	Golden Acres Medicare	Law Enforcement Tech Grant	Watershed Coordinator Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	10,065	120,026	-	-	-
-	-	10,632	-	-	-
-	-	-	-	-	-
-	-	-	838,728	75,122	43,750
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>10,065</u>	<u>130,658</u>	<u>838,728</u>	<u>75,122</u>	<u>43,750</u>
-	-	3,032	-	-	-
9,501	-	-	-	106,948	-
-	-	-	568,623	-	7,766
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,501</u>	<u>-</u>	<u>3,032</u>	<u>568,623</u>	<u>106,948</u>	<u>7,766</u>
<u>(9,501)</u>	<u>10,065</u>	<u>127,626</u>	<u>270,105</u>	<u>(31,826)</u>	<u>35,984</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(9,501)</u>	<u>10,065</u>	<u>127,626</u>	<u>270,105</u>	<u>(31,826)</u>	<u>35,984</u>
9,501	(52,596)	105,651	288,467	53,684	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ (42,531)</u>	<u>\$ 233,277</u>	<u>\$ 558,572</u>	<u>\$ 21,858</u>	<u>\$ 35,984</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	<u>Nonmajor Special Revenue Funds</u>		<u>Total Nonmajor Special Revenue Funds</u>
	<u>Northern Border Initiative Grant</u>	<u>Continuing Professional Training</u>	
Revenues			
Taxes			
Property	\$ -	\$ -	\$ 3,908,143
Sales	-	-	7,917,946
Licenses, Permits, and Fees	-	-	5,050,038
Charges for Services	-	-	11,699,511
Fines and Forfeitures	-	-	1,271,009
Intergovernmental Revenue	31,397	13,020	34,936,570
Special Assessments	-	-	-
Interest Income	-	-	111,795
Other	-	-	1,039,762
Total Revenues	<u>31,397</u>	<u>13,020</u>	<u>65,934,774</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	-	-	4,750,418
Judicial	-	-	976,297
Public Safety	17,561	-	18,091,357
Public Works	-	-	8,931,930
Health	-	-	21,765,537
Human Services	-	-	14,772,009
Economic Development and Assistance	-	-	730,421
Debt Service:			
Principal Repayments	-	-	-
Interest Paid	-	-	-
Capital Outlay	-	-	110,329
Total Expenditures	<u>17,561</u>	<u>-</u>	<u>70,128,298</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,836</u>	<u>13,020</u>	<u>(4,193,524)</u>
Other Financing Sources (Uses)			
Transfers In	-	-	9,268,617
Transfers Out	-	-	(40,286)
Premium on Issuance of Debt	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>9,228,331</u>
Net Change in Fund Balance	13,836	13,020	5,034,807
Fund Balance (Deficit) at Beginning of Year	-	-	40,305,173
Increase (Decrease) in Reserve for Inventory	-	-	(42,972)
Fund Balance (Deficit) at End of Year	<u>\$ 13,836</u>	<u>\$ 13,020</u>	<u>\$ 45,297,008</u>

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	<u>Debt Service Fund</u>	<u>Capital Project Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues			
Taxes:			
Property	\$ 2,114,936	\$ -	\$ 6,023,079
Sales	-	-	7,917,946
Licenses, Permits and Fees	-	-	5,050,038
Charges for Services	-	-	11,699,511
Fines and Forfeitures	-	-	1,271,009
Intergovernmental Revenue	682,245	-	35,618,815
Special Assessments	365,890	-	365,890
Interest Income	-	-	111,795
Other	1,799	-	1,041,561
Total Revenues	<u>3,164,870</u>	<u>-</u>	<u>69,099,644</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	-	-	4,750,418
Judicial	-	-	976,297
Public Safety	-	-	18,091,357
Public Works	-	-	8,931,930
Health	-	-	21,765,537
Human Services	-	-	14,772,009
Economic Development and Assistance	-	-	730,421
Debt Service:			
Principal Paid	1,930,736	-	1,930,736
Interest Paid	2,227,319	-	2,227,319
Capital Outlay	-	258,689	369,018
Total Expenditures	<u>4,158,055</u>	<u>258,689</u>	<u>74,545,042</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(993,185)</u>	<u>(258,689)</u>	<u>(5,445,398)</u>
Other Financing Sources (Uses)			
Transfers In	-	-	9,268,617
Transfers Out	-	-	(40,286)
Premium on Issuance of Debt	36,748	-	36,748
Total Other Financing Sources (Uses)	<u>36,748</u>	<u>-</u>	<u>9,265,079</u>
Net Change in Fund Balance	(956,437)	(258,689)	3,819,681
Fund Balance (Deficit) at Beginning of Year	115,184	1,481,335	41,901,692
Increase (Decrease) in Reserve for Inventory	-	-	(42,972)
Fund Balance (Deficit) at End of Year	<u>\$ (841,253)</u>	<u>\$ 1,222,646</u>	<u>\$ 45,678,401</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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 3,698,334	\$ 4,036,576	\$ 4,036,576	\$ -	\$ 4,036,576	\$ -
Other	20,800	19,231	19,231	-	19,231	-
Total Revenues	3,719,134	4,055,807	4,055,807	-	4,055,807	-
Expenditures						
Current:						
Health:						
Salaries and Wages	224,100	225,674	225,674	-	225,674	-
Fringe Benefits	105,691	98,425	98,425	-	98,425	-
Supplies and Materials	7,916	7,298	6,679	-	6,679	619
Equipment	3,735	7,060	6,959	-	6,959	101
Contractual Services	3,401,569	3,798,737	3,733,662	32,439	3,766,101	32,636
Other	35,806	44,351	39,112	-	39,112	5,239
Total Expenditures	3,778,817	4,181,545	4,110,511	32,439	4,142,950	38,595
(Deficiency) of Revenues (Under) Expenditures	(59,683)	(125,738)	(54,704)	(32,439)	(87,143)	38,595
Other Financing Sources (Uses)						
Advances - In	-	884,944	884,944	-	884,944	-
Advances - Out	-	(884,944)	(884,944)	-	(884,944)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(59,683)	(125,738)	(54,704)	\$ (32,439)	\$ (87,143)	\$ 38,595
Fund Balance at Beginning of Year	711,212	711,212	711,212			
Fund Balance at End of Year	\$ 651,529	\$ 585,474	\$ 656,508			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 22,000	\$ 25,229	\$ 25,229	\$ -	\$ 25,229	\$ -
Total Revenues	<u>22,000</u>	<u>25,229</u>	<u>25,229</u>	<u>-</u>	<u>25,229</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	53,602	54,202	54,058	-	54,058	144
Fringe Benefits	15,115	14,515	13,351	-	13,351	1,164
Supplies and Materials	2,000	-	-	-	-	-
Contractual Services	15,000	24,329	24,229	-	24,229	100
Other	800	800	401	-	401	399
Total Expenditures	<u>86,517</u>	<u>93,846</u>	<u>92,039</u>	<u>-</u>	<u>92,039</u>	<u>1,807</u>
(Deficiency) of Revenues (Under) Expenditures	(64,517)	(68,617)	(66,810)	-	(66,810)	1,807
Other Financing Sources						
Operating Transfers - In	68,617	68,617	68,617	-	68,617	-
Excess of Revenues and Other Financing Sources Over Expenditures	4,100	-	1,807	<u>\$ -</u>	<u>\$ 1,807</u>	<u>\$ 1,807</u>
Fund Balance at Beginning of Year	58,544	58,544	58,544			
Fund Balance at End of Year	<u>\$ 62,644</u>	<u>\$ 58,544</u>	<u>\$ 60,351</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 1,462,000	\$ 344,365	\$ 344,365	\$ -	\$ 344,365	\$ -
Total Revenues	1,462,000	344,365	344,365	-	344,365	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	3,800	1,086	1,086	-	1,086	-
Equipment	2,804	2,804	2,804	-	2,804	-
Contractual Services	1,117,375	445,721	367,177	76,145	443,322	2,399
Other	25,319	61,895	61,895	-	61,895	-
Total Expenditures	1,149,298	511,506	432,962	76,145	509,107	2,399
Excess (Deficiency) of Revenues Over (Under) Expenditures	312,702	(167,141)	(88,597)	(76,145)	(164,742)	2,399
Other Financing Sources (Uses)						
Advances - In	-	200,000	200,000	-	200,000	-
Advances - Out	-	(492,458)	(492,458)	-	(492,458)	-
Total Other Financing Sources (Uses)	-	(292,458)	(292,458)	-	(292,458)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing (Uses)	312,702	(459,599)	(381,055)	<u>\$ (76,145)</u>	<u>\$ (457,200)</u>	<u>\$ 2,399</u>
Fund Balance at Beginning of Year	604,618	604,618	604,618			
Fund Balance at End of Year	\$ 917,320	\$ 145,019	\$ 223,563			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ 7,525	\$ 10,700	\$ 10,700	\$ -	\$ 10,700	\$ -
Total Revenues	<u>7,525</u>	<u>10,700</u>	<u>10,700</u>	<u>-</u>	<u>10,700</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	100	100	-	-	-	100
Contractual Services	4,500	4,500	-	-	-	4,500
Other	2,925	2,925	-	-	-	2,925
Total Expenditures	<u>7,525</u>	<u>7,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,525</u>
Excess of Revenues Over Expenditures	-	3,175	10,700	<u>\$ -</u>	<u>\$ 10,700</u>	<u>\$ 7,525</u>
Fund Balance at Beginning of Year	186,390	186,390	186,390			
Fund Balance at End of Year	<u>\$ 186,390</u>	<u>\$ 189,565</u>	<u>\$ 197,090</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 200,500	\$ 262,242	\$ 264,558	\$ -	\$ 264,558	\$ 2,316
Other	-	72	72	-	72	-
Total Revenues	<u>200,500</u>	<u>262,314</u>	<u>264,630</u>	<u>-</u>	<u>264,630</u>	<u>2,316</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	69,711	73,330	42,585	5,293	47,878	25,452
Equipment	147,802	174,145	71,560	38,390	109,950	64,195
Contractual Services	29,155	89,376	38,233	13,691	51,924	37,452
Other	7,500	12,300	2,942	-	2,942	9,358
Total Expenditures	<u>254,168</u>	<u>349,151</u>	<u>155,320</u>	<u>57,374</u>	<u>212,694</u>	<u>136,457</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,668)	(86,837)	109,310	<u>\$ (57,374)</u>	<u>\$ 51,936</u>	<u>\$ 138,773</u>
Fund Balance at Beginning of Year	<u>829,640</u>	<u>829,640</u>	<u>829,640</u>			
Fund Balance at End of Year	<u>\$ 775,972</u>	<u>\$ 742,803</u>	<u>\$ 938,950</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Jail Facility Operation
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Sales Tax	\$ 7,613,084	\$ 7,758,879	\$ 7,758,879	\$ -	\$ 7,758,879	\$ -
Other	86,916	12,977	13,281	-	13,281	304
Total Revenues	7,700,000	7,771,856	7,772,160	-	7,772,160	304
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	7,078,052	7,412,235	7,407,798	-	7,407,798	4,437
Fringe Benefits	2,899,300	2,796,504	2,791,338	-	2,791,338	5,166
Supplies and Materials	183,447	185,596	179,141	5,974	185,115	481
Equipment	28,711	33,184	18,655	2,643	21,298	11,886
Contractual Services	786,167	1,324,801	1,246,573	73,533	1,320,106	4,695
Other	3,500	4,107	4,028	-	4,028	79
Total Expenditures	10,979,177	11,756,427	11,647,533	82,150	11,729,683	26,744
(Deficiency) of Revenues (Under) Expenditures	(3,279,177)	(3,984,571)	(3,875,373)	(82,150)	(3,957,523)	27,048
Other Financing Sources						
Advances - In	-	300,000	300,000	-	300,000	-
Operating Transfers - In	3,300,000	3,600,000	3,600,000	-	3,600,000	-
Total Other Financing Sources	3,300,000	3,900,000	3,900,000	-	3,900,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	20,823	(84,571)	24,627	\$ (82,150)	\$ (57,523)	\$ 27,048
Fund Balance at Beginning of Year	679,153	679,153	679,153			
Fund Balance at End of Year	\$ 699,976	\$ 594,582	\$ 703,780			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 3,000	\$ 6,265	\$ 6,265	\$ -	\$ 6,265	\$ -
Licenses, Permits and Fees	309,000	452,277	453,059	-	453,059	782
Fines and Forfeitures	21,300	28,318	28,318	-	28,318	-
Intergovernmental	-	4,000	4,000	-	4,000	-
Other	9,300	10,409	10,544	-	10,544	135
Total Revenues	342,600	501,269	502,186	-	502,186	917
Expenditures						
Current:						
Health:						
Salaries and Wages	117,505	216,894	215,995	-	215,995	899
Fringe Benefits	49,350	86,999	79,437	-	79,437	7,562
Supplies and Materials	16,750	43,930	35,496	2,355	37,851	6,079
Equipment	1,750	9,350	4,465	3,792	8,257	1,093
Contractual Services	27,000	45,981	34,773	5,858	40,631	5,350
Fees	1,250	680	6	-	6	674
Other	28,000	40,884	34,497	-	34,497	6,387
Total Expenditures	241,605	444,718	404,669	12,005	416,674	28,044
Excess of Revenues Over Expenditures	100,995	56,551	97,517	(12,005)	85,512	28,961
Other Financing Sources (Uses)						
Advances - In	-	60,000	60,000	-	60,000	-
Advances - Out	-	(70,000)	(35,000)	-	(35,000)	35,000
Total Other Financing Sources (Uses)	-	(10,000)	25,000	-	25,000	35,000
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	100,995	46,551	122,517	<u>\$ (12,005)</u>	<u>\$ 110,512</u>	<u>\$ 63,961</u>
Fund Balance at Beginning of Year	63,072	63,072	63,072			
Fund Balance at End of Year	\$ 164,067	\$ 109,623	\$ 185,589			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 10,560	\$ 18,406	\$ 18,406	\$ -	\$ 18,406	\$ -
Other	29,400	-	-	-	-	-
Total Revenues	39,960	18,406	18,406	-	18,406	-
Expenditures						
Current:						
Health:						
Equipment	-	24,082	20,879	-	20,879	3,203
Contractual Services	26,400	30,536	30,536	-	30,536	-
Total Expenditures	26,400	54,618	51,415	-	51,415	3,203
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,560	(36,212)	(33,009)	<u>\$ -</u>	<u>\$ (33,009)</u>	<u>\$ 3,203</u>
Fund Balance at Beginning of Year	68,756	68,756	68,756			
Fund Balance at End of Year	\$ 82,316	\$ 32,544	\$ 35,747			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits, and Fees	\$ 3,400,000	\$ 3,226,424	\$ 3,226,424	\$ -	\$ 3,226,424	\$ -
Interest	-	8,945	8,945	-	8,945	-
Other	10,025	25,573	25,573	-	25,573	-
Total Revenues	3,410,025	3,260,942	3,260,942	-	3,260,942	-
Expenditures						
Current:						
Health:						
Salaries and Wages	266,698	316,698	291,023	-	291,023	25,675
Fringe Benefits	108,201	108,754	100,922	-	100,922	7,832
Supplies and Materials	35,500	28,884	17,992	-	17,992	10,892
Equipment	28,910	65,215	50,658	8,906	59,564	5,651
Contractual Services	2,276,750	2,336,547	2,236,475	81,373	2,317,848	18,699
Capital Outlay	31,933	75,000	63,043	9,848	72,891	2,109
Fees	95,000	105,075	104,875	-	104,875	200
Other	793,151	793,247	658,000	83,061	741,061	52,186
Total Expenditures	3,636,143	3,829,420	3,522,988	183,188	3,706,176	123,244
(Deficiency) of Revenues (Under) Expenditures	(226,118)	(568,478)	(262,046)	<u>\$ (183,188)</u>	<u>\$ (445,234)</u>	<u>\$ 123,244</u>
Fund Balance at Beginning of Year	2,424,588	2,424,588	2,424,588			
Fund Balance at End of Year	\$ 2,198,470	\$ 1,856,110	\$ 2,162,542			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 59,514	\$ 59,514	\$ -	\$ 59,514	\$ -
Total Revenues	<u>-</u>	<u>59,514</u>	<u>59,514</u>	<u>-</u>	<u>59,514</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies	1,630	900	900	-	900	-
Equipment	5,020	15,805	15,805	-	15,805	-
Other	3,025	47,461	47,461	-	47,461	-
Total Expenditures	<u>9,675</u>	<u>64,166</u>	<u>64,166</u>	<u>-</u>	<u>64,166</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(9,675)	(4,652)	(4,652)	<u>\$ -</u>	<u>\$ (4,652)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	20,594	20,594	20,594			
Fund Balance at End of Year	<u>\$ 10,919</u>	<u>\$ 15,942</u>	<u>\$ 15,942</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 2,582,000	\$ 3,239,408	\$ 3,242,394	\$ -	\$ 3,242,394	\$ 2,986
Other	1,500	53	53	-	53	-
Total Revenues	<u>2,583,500</u>	<u>3,239,461</u>	<u>3,242,447</u>	<u>-</u>	<u>3,242,447</u>	<u>2,986</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,129,910	1,129,910	1,006,935	-	1,006,935	122,975
Fringe Benefits	525,876	525,876	357,976	-	357,976	167,900
Supplies and Materials	581,177	581,177	183,798	6,886	190,684	390,493
Equipment	299,211	263,739	54,932	2,827	57,759	205,980
Contractual Services	1,604,201	1,585,381	681,956	292,383	974,339	611,042
Other	107,375	137,375	73,929	18,697	92,626	44,749
Total Expenditures	<u>4,247,750</u>	<u>4,223,458</u>	<u>2,359,526</u>	<u>320,793</u>	<u>2,680,319</u>	<u>1,543,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,664,250)	(983,997)	882,921	<u>\$ (320,793)</u>	<u>\$ 562,128</u>	<u>\$ 1,546,125</u>
Fund Balance at Beginning of Year	<u>3,564,808</u>	<u>3,564,808</u>	<u>3,564,808</u>			
Fund Balance at End of Year	<u>\$ 1,900,558</u>	<u>\$ 2,580,811</u>	<u>\$ 4,447,729</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
DRETAC
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 497,000	\$ 883,931	\$ 883,931	\$ -	\$ 883,931	\$ -
Other	-	38,158	38,158	-	38,158	-
Total Revenues	497,000	922,089	922,089	-	922,089	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	411,600	411,550	381,584	-	381,584	29,966
Fringe Benefits	181,129	181,179	134,304	-	134,304	46,875
Supplies and Materials	33,487	52,487	46,031	-	46,031	6,456
Equipment	42,853	25,847	9,026	-	9,026	16,821
Contractual Services	7,312	7,312	954	-	954	6,358
Other	180,020	265,667	209,935	26,950	236,885	28,782
Total Expenditures	856,401	944,042	781,834	26,950	808,784	135,258
Excess (Deficiency) of Revenues Over (Under) Expenditures	(359,401)	(21,953)	140,255	\$ (26,950)	\$ 113,305	\$ 135,258
Fund Balance at Beginning of Year	654,211	654,211	654,211			
Fund Balance at End of Year	\$ 294,810	\$ 632,258	\$ 794,466			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,281,600	\$ 1,150,915	\$ 1,162,493	\$ -	\$ 1,162,493	\$ 11,578
Other		100	100	-	100	-
Total Revenues	<u>1,281,600</u>	<u>1,151,015</u>	<u>1,162,593</u>	<u>-</u>	<u>1,162,593</u>	<u>11,578</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	850,000	745,000	732,219	-	732,219	12,781
Fringe Benefits	364,600	310,758	305,563	-	305,563	5,195
Supplies and Materials	21,000	28,600	20,733	-	20,733	7,867
Equipment	5,204	7,042	6,611	-	6,611	431
Contractual Services	23,572	23,336	21,946	-	21,946	1,390
Other	17,500	21,300	17,808	-	17,808	3,492
Total Expenditures	<u>1,281,876</u>	<u>1,136,036</u>	<u>1,104,880</u>	<u>-</u>	<u>1,104,880</u>	<u>31,156</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(276)	14,979	57,713	<u>\$ -</u>	<u>\$ 57,713</u>	<u>\$ 42,734</u>
Fund Balance at Beginning of Year	<u>41,214</u>	<u>41,214</u>	<u>41,214</u>			
Fund Balance at End of Year	<u>\$ 40,938</u>	<u>\$ 56,193</u>	<u>\$ 98,927</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 290,000	\$ 100,826	\$ 101,746	\$ -	\$ 101,746	\$ 920
Other	25,000	35,454	35,454	-	35,454	-
Total Revenues	<u>315,000</u>	<u>136,280</u>	<u>137,200</u>	<u>-</u>	<u>137,200</u>	<u>920</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies	10,000	10,000	1,368	-	1,368	8,632
Equipment	150,108	116,586	106,365	3,174	109,539	7,047
Contractual Services	184,797	180,297	179,049	-	179,049	1,248
Total Expenditures	<u>344,905</u>	<u>306,883</u>	<u>286,782</u>	<u>3,174</u>	<u>289,956</u>	<u>16,927</u>
(Deficiency) of Revenues (Under) Expenditures	(29,905)	(170,603)	(149,582)	<u>\$ (3,174)</u>	<u>\$ (152,756)</u>	<u>\$ 17,847</u>
Fund Balance at Beginning of Year	180,279	180,279	180,279			
Fund Balance at End of Year	<u>\$ 150,374</u>	<u>\$ 9,676</u>	<u>\$ 30,697</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 480,488	\$ 586,438	\$ 586,438	\$ -	\$ 586,438	\$ -
Total Revenues	480,488	586,438	586,438	-	586,438	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	350,697	379,456	377,480	-	377,480	1,976
Fringe Benefits	127,332	131,822	126,852	-	126,852	4,970
Supplies	-	9,350	9,318	-	9,318	32
Equipment	-	14,855	14,855	-	14,855	-
Other	2,459	2,459	86	-	86	2,373
Total Expenditures	480,488	537,942	528,591	-	528,591	9,351
Excess of Revenues Over Expenditures	-	48,496	57,847	-	57,847	9,351
Other Financing Sources (Uses)						
Advances - In	-	10,000	10,000	-	10,000	-
Advances - Out	-	(20,000)	(20,000)	-	(20,000)	-
Total Other Financing Sources (Uses)	-	(10,000)	(10,000)	-	(10,000)	-
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	-	38,496	47,847	<u>\$ -</u>	<u>\$ 47,847</u>	<u>\$ 9,351</u>
Fund Balance at Beginning of Year	43,829	43,829	43,829			
Fund Balance at End of Year	\$ 43,829	\$ 82,325	\$ 91,676			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 250,000	\$ 234,990	\$ 234,990	\$ -	\$ 234,990	\$ -
Intergovernmental	7,765,000	7,271,563	7,271,897	-	7,271,897	334
Interest	30,000	77,238	77,238	-	77,238	-
Other	445,000	705,515	705,515	-	705,515	-
Total Revenues	8,490,000	8,289,306	8,289,640	-	8,289,640	334
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,794,000	3,591,000	3,217,957	-	3,217,957	373,043
Fringe Benefits	1,408,576	1,500,576	1,338,193	-	1,338,193	162,383
Supplies and Materials	1,730,950	2,003,564	1,704,398	250,674	1,955,072	48,492
Equipment	437,344	529,558	260,458	153,579	414,037	115,521
Contractual Services	1,767,402	1,691,383	1,334,621	295,739	1,630,360	61,023
Other	509,761	313,760	261,922	31,080	293,002	20,758
Total Expenditures	9,648,033	9,629,841	8,117,549	731,072	8,848,621	781,220
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,158,033)	(1,340,535)	172,091	<u>\$ (731,072)</u>	<u>\$ (558,981)</u>	<u>\$ 781,554</u>
Fund Balance at Beginning of Year	1,461,729	1,461,729	1,461,729			
Fund Balance at End of Year	\$ 303,696	\$ 121,194	\$ 1,633,820			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 145,000	\$ 130,281	\$ 130,281	\$ -	\$ 130,281	\$ -
Other	8,000	3,641	3,641	-	3,641	-
Total Revenues	153,000	133,922	133,922	-	133,922	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	82,000	82,000	80,499	-	80,499	1,501
Fringe Benefits	45,720	40,320	37,788	-	37,788	2,532
Supplies and Materials	500	500	374	-	374	126
Contractual Services	18,000	17,500	14,321	-	14,321	3,179
Other	8,000	3,900	3,455	-	3,455	445
Total Expenditures	154,220	144,220	136,437	-	136,437	7,783
(Deficiency) of Revenues (Under) Expenditures	(1,220)	(10,298)	(2,515)	<u>\$ -</u>	<u>\$ (2,515)</u>	<u>\$ 7,783</u>
Fund Balance at Beginning of Year	18,292	18,292	18,292			
Fund Balance at End of Year	\$ 17,072	\$ 7,994	\$ 15,777			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 639,500	\$ 607,489	\$ 607,489	\$ -	\$ 607,489	\$ -
Other	-	119	119	-	119	-
Total Revenues	639,500	607,608	607,608	-	607,608	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	366,180	366,180	349,789	-	349,789	16,391
Fringe Benefits	159,620	159,620	149,596	-	149,596	10,024
Supplies and Materials	27,000	21,000	15,177	-	15,177	5,823
Equipment	12,000	9,000	311	-	311	8,689
Contractual Services	73,000	82,000	59,432	9,609	69,041	12,959
Other	1,700	1,700	27	-	27	1,673
Total Expenditures	639,500	639,500	574,332	9,609	583,941	55,559
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(31,892)	33,276	(9,609)	23,667	55,559
Other Financing Sources (Uses)						
Advances - In	-	25,000	25,000	-	25,000	-
Advances - Out	-	(25,000)	(25,000)	-	(25,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing (Uses)	-	(31,892)	33,276	\$ (9,609)	\$ 23,667	\$ 55,559
Fund Balance at Beginning of Year	60,548	60,548	60,548			
Fund Balance at End of Year	\$ 60,548	\$ 28,656	\$ 93,824			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 323,000	\$ 424,786	\$ 424,786	\$ -	\$ 424,786	\$ -
Total Revenues	323,000	424,786	424,786	-	424,786	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	19,714	5,714	2,628	-	2,628	3,086
Contractual Services	341,109	491,156	374,801	33,893	408,694	82,462
Other	57,000	55,144	49,069	-	49,069	6,075
Total Expenditures	417,823	552,014	426,498	33,893	460,391	91,623
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,823)	(127,228)	(1,712)	(33,893)	(35,605)	91,623
Other Financing Sources						
Advances - In	-	65,000	65,000	-	65,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures	(94,823)	(62,228)	63,288	\$ (33,893)	\$ 29,395	\$ 91,623
Fund Balance at Beginning of Year	270,408	270,408	270,408			
Fund Balance at End of Year	\$ 175,585	\$ 208,180	\$ 333,696			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 150,000	\$ 168,000	\$ 168,000	\$ -	\$ 168,000	\$ -
Intergovernmental	35,000	33,549	33,549	-	33,549	-
Other	127,150	89,805	89,805	-	89,805	-
Total Revenues	312,150	291,354	291,354	-	291,354	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	164,830	164,830	114,370	-	114,370	50,460
Fringe Benefits	102,050	102,050	53,993	-	53,993	48,057
Supplies and Materials	15,500	17,950	15,523	-	15,523	2,427
Equipment	5,734	5,140	3,726	243	3,969	1,171
Contractual Services	125,710	128,160	67,253	4,677	71,930	56,230
Other	55,700	53,950	18,347	-	18,347	35,603
Total Expenditures	469,524	472,080	273,212	4,920	278,132	193,948
Excess (Deficiency) of Revenues Over (Under) Expenditures	(157,374)	(180,726)	18,142	(4,920)	13,222	193,948
Other Financing (Uses)						
Advances - Out	-	(10,000)	(10,000)	-	(10,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(157,374)	(190,726)	8,142	<u>\$ (4,920)</u>	<u>\$ 3,222</u>	<u>\$ 193,948</u>
Fund Balance at Beginning of Year	212,722	212,722	212,722			
Fund Balance at End of Year	\$ 55,348	\$ 21,996	\$ 220,864			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 2,184,010	\$ 2,128,381	\$ 2,128,381	\$ -	\$ 2,128,381	\$ -
Other	1,900	164	164	-	164	-
Total Revenues	2,185,910	2,128,545	2,128,545	-	2,128,545	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,393,000	1,428,000	1,134,908	-	1,134,908	293,092
Fringe Benefits	705,800	702,915	481,063	-	481,063	221,852
Supplies and Materials	12,700	18,400	13,445	-	13,445	4,955
Equipment	6,700	3,500	3,014	-	3,014	486
Contractual Services	176,800	231,200	155,889	-	155,889	75,311
Other	195,400	183,085	71,222	-	71,222	111,863
Total Expenditures	2,490,400	2,567,100	1,859,541	-	1,859,541	707,559
Excess (Deficiency) of Revenues Over (Under) Expenditures	(304,490)	(438,555)	269,004	<u>\$ -</u>	<u>\$ 269,004</u>	<u>\$ 707,559</u>
Fund Balance at Beginning of Year	1,696,846	1,696,846	1,696,846			
Fund Balance at End of Year	\$ 1,392,356	\$ 1,258,291	\$ 1,965,850			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 614,917	\$ 614,917	\$ 614,917	\$ -	\$ 614,917	\$ -
Total Revenues	614,917	614,917	614,917	-	614,917	-
Expenditures						
Current:						
Human Services:						
Other	614,917	614,917	284,149	-	284,149	330,768
Total Expenditures	614,917	614,917	284,149	-	284,149	330,768
Excess of Revenues Over Expenditures	-	-	330,768	<u>\$ -</u>	<u>\$ 330,768</u>	<u>\$ 330,768</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ -	\$ -	\$ 330,768			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 32,000	\$ 34,668	\$ 34,668	\$ -	\$ 34,668	\$ -
Other	-	186	186	-	186	-
Total Revenues	32,000	34,854	34,854	-	34,854	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	15,000	6,000	3,120	-	3,120	2,880
Fringe Benefits	1,500	1,700	748	-	748	952
Equipment	1,500	1,300	-	-	-	1,300
Contractual Services	-	22,000	22,000	-	22,000	-
Other	14,000	9,000	5,593	-	5,593	3,407
Total Expenditures	32,000	40,000	31,461	-	31,461	8,539
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(5,146)	3,393	-	3,393	8,539
Other Financing (Uses)						
Operating Transfers - Out	-	(40,286)	(40,286)	-	(40,286)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(45,432)	(36,893)	<u>\$ -</u>	<u>\$ (36,893)</u>	<u>\$ 8,539</u>
Fund Balance at Beginning of Year	155,290	155,290	155,290			
Fund Balance at End of Year	<u>\$ 155,290</u>	<u>\$ 109,858</u>	<u>\$ 118,397</u>			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 226,049	\$ 222,119	\$ 222,119	\$ -	\$ 222,119	\$ -
Total Revenues	226,049	222,119	222,119	-	222,119	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	161,070	161,070	139,279	-	139,279	21,791
Fringe Benefits	64,979	67,534	50,789	-	50,789	16,745
Total Expenditures	226,049	228,604	190,068	-	190,068	38,536
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(6,485)	32,051	<u>\$ -</u>	<u>\$ 32,051</u>	<u>\$ 38,536</u>
Fund Balance at Beginning of Year	201,420	201,420	201,420			
Fund Balance at End of Year	\$ 201,420	\$ 194,935	\$ 233,471			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 520,786	\$ 541,198	\$ 542,909	\$ -	\$ 542,909	\$ 1,711
Charges for Services	3,600	3,825	3,870	-	3,870	45
Total Revenues	524,386	545,023	546,779	-	546,779	1,756
Expenditures						
Current:						
Health:						
Salaries and Wages	330,300	330,300	330,118	-	330,118	182
Fringe Benefits	197,427	196,922	161,915	-	161,915	35,007
Supplies and Materials	33,500	33,500	29,401	-	29,401	4,099
Equipment	9,300	8,775	2,746	-	2,746	6,029
Contractual Services	62,250	62,755	52,411	2,577	54,988	7,767
Other	27,850	28,375	17,246	-	17,246	11,129
Total Expenditures	660,627	660,627	593,837	2,577	596,414	64,213
(Deficiency) of Revenues (Under) Expenditures	(136,241)	(115,604)	(47,058)	<u>\$ (2,577)</u>	<u>\$ (49,635)</u>	<u>\$ 65,969</u>
Fund Balance at Beginning of Year	622,176	622,176	622,176			
Fund Balance at End of Year	\$ 485,935	\$ 506,572	\$ 575,118			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 265,100	\$ 250,920	\$ 250,920	\$ -	\$ 250,920	\$ -
Total Revenues	265,100	250,920	250,920	-	250,920	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	193,000	193,000	171,335	-	171,335	21,665
Fringe Benefits	35,600	35,600	27,994	-	27,994	7,606
Supplies and Materials	6,500	6,500	3,985	-	3,985	2,515
Equipment	14,500	11,500	579	-	579	10,921
Contractual Services	7,381	8,300	2,790	2,388	5,178	3,122
Other	10,500	10,200	4,213	-	4,213	5,987
Total Expenditures	267,481	265,100	210,896	2,388	213,284	51,816
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,381)	(14,180)	40,024	<u>\$ (2,388)</u>	<u>\$ 37,636</u>	<u>\$ 51,816</u>
Fund Balance at Beginning of Year	450,312	450,312	450,312			
Fund Balance at End of Year	\$ 447,931	\$ 436,132	\$ 490,336			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
Intergovernmental	-	274,041	274,041	-	274,041	-
Other	44,000	150,590	150,590	-	150,590	-
Total Revenues	44,000	425,131	425,131	-	425,131	-
Expenditures						
Current:						
Public Works:						
Supplies and Materials	340	340	-	-	-	340
Contractual Services	2,000	2,000	-	-	-	2,000
Other	41,050	447,790	444,532	-	444,532	3,258
Total Expenditures	43,390	450,130	444,532	-	444,532	5,598
Excess (Deficiency) of Revenues Over (Under) Expenditures	610	(24,999)	(19,401)	-	(19,401)	5,598
Other Financing Sources						
Advances - In	-	135,000	135,000	-	135,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	610	110,001	115,599	<u>\$ -</u>	<u>\$ 115,599</u>	<u>\$ 5,598</u>
Fund Balance at Beginning of Year	17,106	17,106	17,106			
Fund Balance at End of Year	\$ 17,716	\$ 127,107	\$ 132,705			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 4,026,600	\$ 4,039,699	\$ 4,039,699	\$ -	\$ 4,039,699	\$ -
Other	2,300	7,023	7,023	-	7,023	-
Total Revenues	4,028,900	4,046,722	4,046,722	-	4,046,722	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,583,000	2,658,000	2,477,681	-	2,477,681	180,319
Fringe Benefits	1,164,900	1,181,300	1,114,176	-	1,114,176	67,124
Supplies and Materials	86,152	120,502	90,155	12,146	102,301	18,201
Equipment	53,442	113,442	86,424	1,017	87,441	26,001
Contractual Services	781,439	727,556	534,986	90,552	625,538	102,018
Capital Outlay	85,000	60,000	15,996	-	15,996	44,004
Other	22,700	27,300	16,148	736	16,884	10,416
Total Expenditures	4,776,633	4,888,100	4,335,566	104,451	4,440,017	448,083
(Deficiency) of Revenues (Under) Expenditures	(747,733)	(841,378)	(288,844)	(104,451)	(393,295)	448,083
Other Financing Sources						
Operating Transfers - In	-	1,000,000	1,000,000	-	1,000,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(747,733)	158,622	711,156	\$ (104,451)	\$ 606,705	\$ 448,083
Fund Balance at Beginning of Year	1,683,224	1,683,224	1,683,224			
Fund Balance at End of Year	\$ 935,491	\$ 1,841,846	\$ 2,394,380			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 3,864,000	\$ 4,331,391	\$ 4,331,391	\$ -	\$ 4,331,391	\$ -
Intergovernmental	10,000	11,819	11,819	-	11,819	-
Other	12,000	18,761	18,761	-	18,761	-
Total Revenues	3,886,000	4,361,971	4,361,971	-	4,361,971	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,000,000	2,316,500	2,315,975	-	2,315,975	525
Fringe Benefits	983,700	937,700	928,867	-	928,867	8,833
Supplies and Materials	305,869	444,470	369,452	60,300	429,752	14,718
Equipment	15,182	50,091	29,466	14,110	43,576	6,515
Contractual Services	236,524	524,803	363,165	113,360	476,525	48,278
Capital Outlay	15,000	6,500	5,656	-	5,656	844
Other	217,989	222,024	126,005	89,977	215,982	6,042
Total Expenditures	3,774,264	4,502,088	4,138,586	277,747	4,416,333	85,755
Excess (Deficiency) of Revenues Over (Under) Expenditures	111,736	(140,117)	223,385	<u>\$ (277,747)</u>	<u>\$ (54,362)</u>	<u>\$ 85,755</u>
Fund Balance at Beginning of Year	1,732,986	1,732,986	1,732,986			
Fund Balance at End of Year	\$ 1,844,722	\$ 1,592,869	\$ 1,956,371			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 412,322	\$ 450,999	\$ 452,425	\$ -	\$ 452,425	\$ 1,426
Intergovernmental	81,000	136,651	136,651	-	136,651	\$ -
Other	69,000	10,945	10,945	-	10,945	\$ -
Total Revenues	562,322	598,595	600,021	-	600,021	1,426
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	373,955	506,272	465,226	-	465,226	41,046
Fringe Benefits	270,166	270,466	167,684	-	167,684	102,782
Supplies and Materials	30,822	39,800	21,910	10,342	32,252	7,548
Equipment	26,310	16,310	5,999	-	5,999	10,311
Contractual Services	144,845	78,075	24,407	-	24,407	53,668
Other	59,431	26,131	6,858	-	6,858	19,273
Total Expenditures	905,529	937,054	692,084	10,342	702,426	234,628
(Deficiency) of Revenues (Under) Expenditures	(343,207)	(338,459)	(92,063)	<u>\$ (10,342)</u>	<u>\$ (102,405)</u>	<u>\$ 236,054</u>
Fund Balance at Beginning of Year	817,802	817,802	817,802			
Fund Balance at End of Year	\$ 474,595	\$ 479,343	\$ 725,739			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 206,160	\$ 225,500	\$ 226,213	\$ -	\$ 226,213	\$ 713
Total Revenues	206,160	225,500	226,213	-	226,213	713
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	106,164	97,164	96,468	-	96,468	696
Fringe Benefits	50,913	46,913	39,306	-	39,306	7,607
Supplies and Materials	45,800	30,800	12,738	-	12,738	18,062
Equipment	36,249	21,249	4,269	5,529	9,798	11,451
Contractual Services	91,600	21,000	2,943	10,080	13,023	7,977
Other	10,650	12,550	7,699	-	7,699	4,851
Total Expenditures	341,376	229,676	163,423	15,609	179,032	50,644
Excess (Deficiency) of Revenues Over (Under) Expenditures	(135,216)	(4,176)	62,790	<u>\$ (15,609)</u>	<u>\$ 47,181</u>	<u>\$ 51,357</u>
Fund Balance at Beginning of Year	1,153,502	1,153,502	1,153,502			
Fund Balance at End of Year	\$ 1,018,286	\$ 1,149,326	\$ 1,216,292			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 2,003,347	\$ 2,103,608	\$ 2,106,601	\$ -	\$ 2,106,601	\$ 2,993
Licenses, Permits and Fees	-	612,473	612,473	-	612,473	-
Other	250	-	-	-	-	-
Total Revenues	<u>2,003,597</u>	<u>2,716,081</u>	<u>2,719,074</u>	<u>-</u>	<u>2,719,074</u>	<u>2,993</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	950,000	950,000	714,855	-	714,855	235,145
Fringe Benefits	404,000	404,000	247,131	-	247,131	156,869
Supplies and Materials	16,500	16,500	6,121	-	6,121	10,379
Equipment	1,935,721	1,936,190	801,489	567,307	1,368,796	567,394
Contractual Services	268,000	348,000	241,942	9,350	251,292	96,708
Other	125,434	177,594	111,884	-	111,884	65,710
Total Expenditures	<u>3,699,655</u>	<u>3,832,284</u>	<u>2,123,422</u>	<u>576,657</u>	<u>2,700,079</u>	<u>1,132,205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,696,058)	(1,116,203)	595,652	<u>\$ (576,657)</u>	<u>\$ 18,995</u>	<u>\$ 1,135,198</u>
Fund Balance at Beginning of Year	<u>5,012,984</u>	<u>5,012,984</u>	<u>5,012,984</u>			
Fund Balance at End of Year	<u>\$ 3,316,926</u>	<u>\$ 3,896,781</u>	<u>\$ 5,608,636</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Child Support Enforcement Agency
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,055,210	\$ 1,176,663	\$ 1,176,669	\$ -	\$ 1,176,669	\$ 6
Intergovernmental	3,250,000	6,691,027	6,691,027	-	6,691,027	-
Other	156,500	764	764	-	764	-
Total Revenues	4,461,710	7,868,454	7,868,460	-	7,868,460	6
Expenditures						
Current:						
Human Services:						
Salaries and Wages	2,600,000	2,855,000	2,826,888	-	2,826,888	28,112
Fringe Benefits	1,361,954	1,401,454	1,222,026	-	1,222,026	179,428
Supplies and Materials	27,000	117,000	84,927	-	84,927	32,073
Equipment	45,000	114,000	56,777	-	56,777	57,223
Contractual Services	1,070,978	1,456,734	1,197,685	-	1,197,685	259,049
Other	1,379,563	1,494,500	1,462,003	-	1,462,003	32,497
Total Expenditures	6,484,495	7,438,688	6,850,306	-	6,850,306	588,382
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,022,785)	429,766	1,018,154	\$ -	\$ 1,018,154	\$ 588,388
Fund Balance at Beginning of Year	3,058,355	3,058,355	3,058,355			
Fund Balance at End of Year	\$ 1,035,570	\$ 3,488,121	\$ 4,076,509			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other	500	3,661	3,661	-	3,661	-
Total Revenues	17,500	3,661	3,661	-	3,661	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	500	4,265	1,075	-	1,075	3,190
Equipment	-	335	335	-	335	-
Other	17,000	17,309	17,309	-	17,309	-
Total Expenditures	17,500	21,909	18,719	-	18,719	3,190
(Deficiency) of Revenues (Under) Expenditures	-	(18,248)	(15,058)	<u>\$ -</u>	<u>\$ (15,058)</u>	<u>\$ 3,190</u>
Fund Balance at Beginning of Year	19,907	19,907	19,907			
Fund Balance at End of Year	\$ 19,907	\$ 1,659	\$ 4,849			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Special Assessments	\$ 47,895	\$ 41,913	\$ 41,913	\$ -	\$ 41,913	\$ -
Total Revenues	47,895	41,913	41,913	-	41,913	-
Expenditures						
Current:						
Public Works:						
Other	179,393	20,352	19,665	687	20,352	-
Total Expenditures	179,393	20,352	19,665	687	20,352	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,498)	21,561	22,248	<u>\$ (687)</u>	<u>\$ 21,561</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	140,359	140,359	140,359			
Fund Balance at End of Year	\$ 8,861	\$ 161,920	\$ 162,607			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 78,403	\$ 78,403	\$ -	\$ 78,403	\$ -
Total Revenues	<u>-</u>	<u>78,403</u>	<u>78,403</u>	<u>-</u>	<u>78,403</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	4,000	9,125	6,750	-	6,750	2,375
Other	-	75,203	74,203	-	74,203	1,000
Total Expenditures	<u>4,000</u>	<u>84,328</u>	<u>80,953</u>	<u>-</u>	<u>80,953</u>	<u>3,375</u>
(Deficiency) of Revenues						
(Under) Expenditures	(4,000)	(5,925)	(2,550)	<u>\$ -</u>	<u>\$ (2,550)</u>	<u>\$ 3,375</u>
Fund Balance at Beginning of Year	<u>22,442</u>	<u>22,442</u>	<u>22,442</u>			
Fund Balance at End of Year	<u>\$ 18,442</u>	<u>\$ 16,517</u>	<u>\$ 19,892</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, 2007

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

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, 2007

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
P.A.I.R.
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 50,000	\$ 27,104	\$ 27,104	\$ -	\$ 27,104	\$ -
Total Revenues	<u>50,000</u>	<u>27,104</u>	<u>27,104</u>	<u>-</u>	<u>27,104</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contractual Services	48,200	40,200	29,902	-	29,902	10,298
Other	2,000	2,000	-	-	-	2,000
Total Expenditures	<u>50,200</u>	<u>42,200</u>	<u>29,902</u>	<u>-</u>	<u>29,902</u>	<u>12,298</u>
(Deficiency) of Revenues (Under) Expenditures	(200)	(15,096)	(2,798)	<u>\$ -</u>	<u>\$ (2,798)</u>	<u>\$ 12,298</u>
Fund Balance at Beginning of Year	97,700	97,700	97,700			
Fund Balance at End of Year	<u>\$ 97,500</u>	<u>\$ 82,604</u>	<u>\$ 94,902</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 40,000	\$ 39,120	\$ 39,120	\$ -	\$ 39,120	\$ -
Other	50	-	-	-	-	-
Total Revenues	<u>40,050</u>	<u>39,120</u>	<u>39,120</u>	<u>-</u>	<u>39,120</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	30,000	30,000	26,833	-	26,833	3,167
Fringe Benefits	21,310	20,810	12,707	-	12,707	8,103
Other	200	700	278	-	278	422
Total Expenditures	<u>51,510</u>	<u>51,510</u>	<u>39,818</u>	<u>-</u>	<u>39,818</u>	<u>11,692</u>
(Deficiency) of Revenues (Under) Expenditures	(11,460)	(12,390)	(698)	<u>\$ -</u>	<u>\$ (698)</u>	<u>\$ 11,692</u>
Fund Balance at Beginning of Year	<u>40,987</u>	<u>40,987</u>	<u>40,987</u>			
Fund Balance at End of Year	<u>\$ 29,527</u>	<u>\$ 28,597</u>	<u>\$ 40,289</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Marriage Licenses
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 65,000	\$ 58,876	\$ 58,876	\$ -	\$ 58,876	\$ -
Other	3,500	3,292	3,292	-	3,292	-
Total Revenues	68,500	62,168	62,168	-	62,168	-
Expenditures						
Current:						
Human Services:						
Supplies and Materials	1,500	1,141	-	-	-	1,141
Other	67,000	69,359	60,667	-	60,667	8,692
Total Expenditures	68,500	70,500	60,667	-	60,667	9,833
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(8,332)	1,501	<u>\$ -</u>	<u>\$ 1,501</u>	<u>\$ 9,833</u>
Fund Balance at Beginning of Year	72,770	72,770	72,770			
Fund Balance at End of Year	<u>\$ 72,770</u>	<u>\$ 64,438</u>	<u>\$ 74,271</u>			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Medicaid Outreach
 For the Year Ended December 31, 2007

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Security
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ 21,200	\$ 13,293	\$ 13,776	\$ -	\$ 13,776	\$ 483
Total Revenues	<u>21,200</u>	<u>13,293</u>	<u>13,776</u>	<u>-</u>	<u>13,776</u>	<u>483</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	3,500	3,500	409	-	409	3,091
Equipment	4,000	4,000	-	-	-	4,000
Total Expenditures	<u>7,500</u>	<u>7,500</u>	<u>409</u>	<u>-</u>	<u>409</u>	<u>7,091</u>
Excess of Revenues Over Expenditures	13,700	5,793	13,367	<u>\$ -</u>	<u>\$ 13,367</u>	<u>\$ 7,574</u>
Fund Balance at Beginning of Year	<u>48,909</u>	<u>48,909</u>	<u>48,909</u>			
Fund Balance at End of Year	<u>\$ 62,609</u>	<u>\$ 54,702</u>	<u>\$ 62,276</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, 2007

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
MRDD-Medicaid
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	1,500,000	1,521,000	1,414,712	-	1,414,712	106,288
Fringe Benefits	604,100	649,300	597,319	-	597,319	51,981
Supplies and Materials	26,851	23,851	12,513	-	12,513	11,338
Equipment	10,500	143,500	26,945	76,544	103,489	40,011
Contractual Services	166,123	182,420	141,185	12,084	153,269	29,151
Other	43,200	53,700	40,027	-	40,027	13,673
Total Expenditures	<u>2,350,774</u>	<u>2,573,771</u>	<u>2,232,701</u>	<u>88,628</u>	<u>2,321,329</u>	<u>252,442</u>
(Deficiency) of Revenues (Under) Expenditures	(2,350,774)	(2,573,771)	(2,232,701)	(88,628)	(2,321,329)	252,442
Other Financing Sources						
Operating Transfers - In	2,200,000	2,600,000	2,600,000	-	2,600,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(150,774)	26,229	367,299	<u>\$ (88,628)</u>	<u>\$ 278,671</u>	<u>\$ 252,442</u>
Fund Balance at Beginning of Year	2,585,326	2,585,326	2,585,326			
Fund Balance at End of Year	<u>\$ 2,434,552</u>	<u>\$ 2,611,555</u>	<u>\$ 2,952,625</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutor's Victim Witness
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 163,766	\$ 150,186	\$ 150,186	\$ -	\$ 150,186	\$ -
Other	9,114	-	-	-	-	-
Total Revenues	172,880	150,186	150,186	-	150,186	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	100,100	101,727	100,610	-	100,610	1,117
Fringe Benefits	50,944	51,528	45,667	-	45,667	5,861
Supplies and Materials	500	-	-	-	-	-
Contractual Services	7,500	-	-	-	-	-
Other	13,836	-	-	-	-	-
Total Expenditures	172,880	153,255	146,277	-	146,277	6,978
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,069)	3,909	-	3,909	6,978
Other Financing (Uses)						
Advances - Out	-	(10,000)	(10,000)	-	(10,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(13,069)	(6,091)	\$ -	\$ (6,091)	\$ 6,978
Fund Balance at Beginning of Year	33,959	33,959	33,959			
Fund Balance at End of Year	\$ 33,959	\$ 20,890	\$ 27,868			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Fines and Forfeitures	\$ 5,000	\$ 4,767	\$ 4,767	\$ -	\$ 4,767	\$ -
Total Revenues	5,000	4,767	4,767	-	4,767	-
Expenditures						
Current:						
Public Safety:						
Equipment	-	9,763	1,693	7,980	9,673	90
Total Expenditures	-	9,763	1,693	7,980	9,673	90
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	(4,996)	3,074	\$ (7,980)	\$ (4,906)	\$ 90
Fund Balance at Beginning of Year	24,521	24,521	24,521			
Fund Balance at End of Year	\$ 29,521	\$ 19,525	\$ 27,595			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Fringe Benefits	-	95	91	-	91	4
Total Expenditures	<u>-</u>	<u>95</u>	<u>91</u>	<u>-</u>	<u>91</u>	<u>4</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	55,000	(95)	(91)	<u>\$ -</u>	<u>\$ (91)</u>	<u>\$ 4</u>
Fund Balance at Beginning of Year	<u>15,696</u>	<u>15,696</u>	<u>15,696</u>			
Fund Balance at End of Year	<u>\$ 70,696</u>	<u>\$ 15,601</u>	<u>\$ 15,605</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Help America Vote Act
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	-	4,906	4,906	-	4,906	-
Total Expenditures	<u>-</u>	<u>4,906</u>	<u>4,906</u>	<u>-</u>	<u>4,906</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(4,906)	(4,906)	<u>\$ -</u>	<u>\$ (4,906)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>7,704</u>	<u>7,704</u>	<u>7,704</u>			
Fund Balance at End of Year	<u>\$ 7,704</u>	<u>\$ 2,798</u>	<u>\$ 2,798</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
MRDD Capital
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	38,424	161,600	112,835	4,734	117,569	44,031
Capital Outlay	256,235	1,789,365	1,303,817	308,173	1,611,990	177,375
Other	7,000	7,000	2,275	-	2,275	4,725
Total Expenditures	<u>301,659</u>	<u>1,957,965</u>	<u>1,418,927</u>	<u>312,907</u>	<u>1,731,834</u>	<u>226,131</u>
(Deficiency) of Revenues (Under) Expenditures	(301,659)	(1,957,965)	(1,418,927)	(312,907)	(1,731,834)	226,131
Other Financing Sources						
Operating Transfers - In	500,000	2,054,000	2,000,000	-	2,000,000	(54,000)
Excess of Revenues and Other Financing Sources Over Expenditures	198,341	96,035	581,073	<u>\$ (312,907)</u>	<u>\$ 268,166</u>	<u>\$ 172,131</u>
Fund Balance at Beginning of Year	247,725	247,725	247,725			
Fund Balance at End of Year	<u>\$ 446,066</u>	<u>\$ 343,760</u>	<u>\$ 828,798</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 2,951,306	\$ 4,722,934	\$ 4,722,934	\$ -	\$ 4,722,934	\$ -
Total Revenues	<u>2,951,306</u>	<u>4,722,934</u>	<u>4,722,934</u>	<u>-</u>	<u>4,722,934</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Supplies and Materials	5,517	7,621	7,598	-	7,598	23
Equipment	29,052	95,827	92,254	-	92,254	3,573
Contractual Services	3,816,631	3,704,921	3,307,001	777,971	4,084,972	(380,051)
Other	9,000	1,177,474	1,175,069	-	1,175,069	2,405
Total Expenditures	<u>3,860,200</u>	<u>4,985,843</u>	<u>4,581,922</u>	<u>777,971</u>	<u>5,359,893</u>	<u>(374,050)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(908,894)	(262,909)	141,012	<u>\$ (777,971)</u>	<u>\$ (636,959)</u>	<u>\$ (374,050)</u>
Fund Balance at Beginning of Year	<u>1,299,465</u>	<u>1,299,465</u>	<u>1,299,465</u>			
Fund Balance at End of Year	<u>\$ 390,571</u>	<u>\$ 1,036,556</u>	<u>\$ 1,440,477</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff's Concealed Handgun
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 25,000	\$ 27,074	\$ 27,294	\$ -	\$ 27,294	\$ 220
Total Revenues	25,000	27,074	27,294	-	27,294	220
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	1,500	1,500	845	-	845	655
Equipment	-	100	93	-	93	7
Contractual Services	24,086	38,826	28,882	8,241	37,123	1,703
Total Expenditures	25,586	40,426	29,820	8,241	38,061	2,365
(Deficiency) of Revenues (Under) Expenditures	(586)	(13,352)	(2,526)	<u>\$ (8,241)</u>	<u>\$ (10,767)</u>	<u>\$ 2,585</u>
Fund Balance at Beginning of Year	49,190	49,190	49,190			
Fund Balance at End of Year	\$ 48,604	\$ 35,838	\$ 46,664			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 1,000	\$ 786	\$ 786	\$ -	\$ 786	\$ -
Total Revenues	1,000	786	786	-	786	-
Expenditures						
Current:						
General Government:						
Judicial:						
Contractual Services	500	500	-	-	-	500
Other	500	500	-	-	-	500
Total Expenditures	1,000	1,000	-	-	-	1,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(214)	786	<u>\$ -</u>	<u>\$ 786</u>	<u>\$ 1,000</u>
Fund Balance at Beginning of Year	1,870	1,870	1,870			
Fund Balance at End of Year	\$ 1,870	\$ 1,656	\$ 2,656			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	63,000	-	-	-	-	-
Expenditures						
Current:						
Health:						
Supplies and Materials	2,500	347	347	-	347	-
Equipment	1,714	1,714	1,714	-	1,714	-
Contractual Services	360	90	90	-	90	-
Other	60,140	3,185	3,185	-	3,185	-
Total Expenditures	64,714	5,336	5,336	-	5,336	-
(Deficiency) of Revenues (Under) Expenditures	(1,714)	(5,336)	(5,336)	-	(5,336)	-
Other Financing (Uses)						
Advances Out	-	(20,000)	(20,000)	-	(20,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(1,714)	(25,336)	(25,336)	<u>\$ -</u>	<u>\$ (25,336)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	44,196	44,196	44,196			
Fund Balance at End of Year	<u>\$ 42,482</u>	<u>\$ 18,860</u>	<u>\$ 18,860</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutors Adult Diversion Program
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 5,000	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
Total Revenues	5,000	2,500	2,500	-	2,500	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	1,000	1,000	-	-	-	1,000
Equipment	1,000	1,000	-	-	-	1,000
Contractual Services	2,000	2,000	-	-	-	2,000
Other	1,000	1,000	-	-	-	1,000
Total Expenditures	5,000	5,000	-	-	-	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,500)	2,500	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 5,000</u>
Fund Balance at Beginning of Year	8,250	8,250	8,250			
Fund Balance at End of Year	\$ 8,250	\$ 5,750	\$ 10,750			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
AIM Program
For the Year Ended December 31, 2007

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Domestic Relations Title IV-E
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 800,000	\$ 2,753,965	\$ 2,753,965	\$ -	\$ 2,753,965	\$ -
Total Revenues	800,000	2,753,965	2,753,965	-	2,753,965	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	200,000	555,000	552,878	-	552,878	2,122
Fringe Benefits	90,000	221,125	207,514	-	207,514	13,611
Supplies and Materials	55,000	57,000	9,035	-	9,035	47,965
Equipment	85,000	93,000	1,779	-	1,779	91,221
Contractual Services	291,668	281,666	56,123	1,668	57,791	223,875
Other	80,000	90,000	53,934	-	53,934	36,066
Total Expenditures	801,668	1,297,791	881,263	1,668	882,931	414,860
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,668)	1,456,174	1,872,702	\$ (1,668)	\$ 1,871,034	\$ 414,860
Fund Balance at Beginning of Year	1,189,701	1,189,701	1,189,701			
Fund Balance at End of Year	\$ 1,188,033	\$ 2,645,875	\$ 3,062,403			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 28,759	\$ 28,759	\$ -	\$ 28,759	\$ -
Total Revenues	<u>-</u>	<u>28,759</u>	<u>28,759</u>	<u>-</u>	<u>28,759</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Other	-	28,759	28,759	-	28,759	-
Total Expenditures	<u>-</u>	<u>28,759</u>	<u>28,759</u>	<u>-</u>	<u>28,759</u>	<u>-</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	-	-	-	-	-	-
Other Financing (Uses)						
Advances Out	-	(3,800)	(3,800)	-	(3,800)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(3,800)	(3,800)	<u>\$ -</u>	<u>\$ (3,800)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>3,800</u>	<u>3,800</u>	<u>3,800</u>			
Fund Balance at End of Year	<u>\$ 3,800</u>	<u>\$ -</u>	<u>\$ -</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 65,000	\$ 20,082	\$ 20,082	\$ -	\$ 20,082	\$ -
Total Revenues	<u>65,000</u>	<u>20,082</u>	<u>20,082</u>	<u>-</u>	<u>20,082</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contractual Services	51,000	12,442	12,442	-	12,442	-
Total Expenditures	<u>51,000</u>	<u>12,442</u>	<u>12,442</u>	<u>-</u>	<u>12,442</u>	<u>-</u>
Excess of Revenues Over Expenditures	14,000	7,640	7,640	-	7,640	-
Other Financing (Uses)						
Advances - Out	-	(50,000)	(50,000)	-	(50,000)	-
Excess (Deficiency) of Revenues (Under) Over Expenditures and Other Financing (Uses)	14,000	(42,360)	(42,360)	<u>\$ -</u>	<u>\$ (42,360)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	42,360	42,360	42,360			
Fund Balance at End of Year	<u>\$ 56,360</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Rotary
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 16,000	\$ 10,065	\$ 10,065	\$ -	\$ 10,065	\$ -
Total Revenues	16,000	10,065	10,065	-	10,065	-
Expenditures						
Current:						
Public Works:						
Contractual Services	16,000	-	-	-	-	-
Total Expenditures	16,000	-	-	-	-	-
Excess of Revenues Over Expenditures	-	10,065	10,065	-	10,065	-
Other Financing (Uses)						
Advances - Out	-	(5,260)	(5,260)	-	(5,260)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	-	4,805	4,805	\$ -	\$ 4,805	\$ -
Fund Balance at Beginning of Year	4	4	4			
Fund Balance at End of Year	\$ 4	\$ 4,809	\$ 4,809			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ -	\$ 124,476	\$ 124,476	\$ -	\$ 124,476	\$ -
Total Revenues	<u>-</u>	<u>124,476</u>	<u>124,476</u>	<u>-</u>	<u>124,476</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Other	-	25,000	3,032	-	3,032	21,968
Total Expenditures	<u>-</u>	<u>25,000</u>	<u>3,032</u>	<u>-</u>	<u>3,032</u>	<u>21,968</u>
Excess of Revenues Over Expenditures	-	99,476	121,444	<u>\$ -</u>	<u>\$ 121,444</u>	<u>\$ 21,968</u>
Fund Balance at Beginning of Year	<u>101,201</u>	<u>101,201</u>	<u>101,201</u>			
Fund Balance at End of Year	<u>\$ 101,201</u>	<u>\$ 200,677</u>	<u>\$ 222,645</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 960,000	\$ 764,744	\$ 764,744	\$ -	\$ 764,744	\$ -
Total Revenues	960,000	764,744	764,744	-	764,744	-
Expenditures						
Current:						
Health:						
Supplies and Materials	28,777	290,397	240,166	46,667	286,833	3,564
Contractual Services	608,388	643,559	365,714	23,541	389,255	254,304
Total Expenditures	637,165	933,956	605,880	70,208	676,088	257,868
Excess (Deficiency) of Revenues Over (Under) Expenditures	322,835	(169,212)	158,864	\$ (70,208)	\$ 88,656	\$ 257,868
Fund Balance at Beginning of Year	303,897	303,897	303,897			
Fund Balance at End of Year	\$ 626,732	\$ 134,685	\$ 462,761			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Enforcement Tech Grant
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 196,000	\$ 294,256	\$ 294,256	\$ -	\$ 294,256	\$ -
Total Revenues	196,000	294,256	294,256	-	294,256	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	148,500	153,300	153,300	-	153,300	-
Equipment	1,294	74,465	74,449	-	74,449	16
Contractual Services	39,556	40,356	33,280	-	33,280	7,076
Other	6,183	11,383	11,369	-	11,369	14
Total Expenditures	195,533	279,504	272,398	-	272,398	7,106
Excess of Revenues Over Expenditures	467	14,752	21,858	<u>\$ -</u>	<u>\$ 21,858</u>	<u>\$ 7,106</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ 467	\$ 14,752	\$ 21,858			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Watershed Coordinator Grant
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 77,808	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -
Total Revenues	<u>77,808</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Supplies and Materials	1,300	325	325	-	325	-
Contractual Services	1,000	310	305	-	305	5
Fees	-	270	270	-	270	-
Other	47,700	6,866	6,866	-	6,866	-
Total Expenditures	<u>50,000</u>	<u>7,771</u>	<u>7,766</u>	<u>-</u>	<u>7,766</u>	<u>5</u>
Excess of Revenues Over Expenditures	27,808	27,229	27,234	<u>\$ -</u>	<u>\$ 27,234</u>	<u>\$ 5</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 27,808</u>	<u>\$ 27,229</u>	<u>\$ 27,234</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Northern Border Initiative Grant
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 96,000	\$ 29,635	\$ 29,635	\$ -	\$ 29,635	\$ -
Total Revenues	<u>96,000</u>	<u>29,635</u>	<u>29,635</u>	<u>-</u>	<u>29,635</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	23,418	23,418	17,561	-	17,561	5,857
Total Expenditures	<u>23,418</u>	<u>23,418</u>	<u>17,561</u>	<u>-</u>	<u>17,561</u>	<u>5,857</u>
Excess of Revenues Over Expenditures	72,582	6,217	12,074	<u>\$ -</u>	<u>\$ 12,074</u>	<u>\$ 5,857</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 72,582</u>	<u>\$ 6,217</u>	<u>\$ 12,074</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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 2,012,625	\$ 2,075,770	\$ 2,078,336	\$ -	\$ 2,078,336	\$ 2,566
Intergovernmental	1,725,000	680,353	680,353	-	680,353	-
Special Assessments	1,198,000	354,251	354,251	-	354,251	-
Other	30,000	7,320	7,320	-	7,320	-
Total Revenues	4,965,625	3,117,694	3,120,260	-	3,120,260	2,566
Expenditures						
General Obligation Bond Principal Retirement	2,000,000	1,620,000	1,620,000	-	1,620,000	-
General Obligation Interest	1,000,000	1,743,567	1,743,567	-	1,743,567	-
Special Assessment Principal Retirement	900,000	315,000	310,736	-	310,736	4,264
Special Assessment Interest	245,000	215,000	209,565	-	209,565	5,435
Fiscal Charges	150,000	179,141	114,168	-	114,168	64,973
Total Expenditures	4,295,000	4,072,708	3,998,036	-	3,998,036	74,672
Excess (Deficiency) of Revenues Over (Under) Expenditures	670,625	(955,014)	(877,776)	-	(877,776)	77,238
Other Financing Sources						
Issuance of Debt	-	375,000	375,000	-	375,000	-
Premium on Issuance of Debt	-	57,293	57,293	-	57,293	-
Advances - In	52,000	186,555	186,555	-	186,555	-
Total Other Financing Sources	52,000	618,848	618,848	-	618,848	-
Excess (Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	722,625	(336,166)	(258,928)	\$ -	\$ (258,928)	\$ 77,238
Fund Balance at Beginning of Year	717,603	717,603	717,603			
Fund Balance at End of Year	\$ 1,440,228	\$ 381,437	\$ 458,675			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Capital Outlay:						
Jail Facility Construction	636,731	836,463	258,689	577,730	836,419	44
Total Expenditures	636,731	836,463	258,689	577,730	836,419	44
(Deficiency) of Revenues (Under) Expenditures	(636,731)	(836,463)	(258,689)	<u>\$ (577,730)</u>	<u>\$ (836,419)</u>	<u>\$ 44</u>
Fund Balance at Beginning of Year	1,481,335	1,481,335	1,481,335			
Fund Balance at End of Year	<u>\$ 844,604</u>	<u>\$ 644,872</u>	<u>\$ 1,222,646</u>			