

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

COMBINING FINANCIAL
STATEMENTS AND SCHEDULES

General Fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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