

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Assets					
Cash and Cash Equivalents	\$ 625,010	\$ 60,461	\$ 414,858	\$ 201,769	\$ 889,031
Cash with Fiscal Agent	-	-	310,104	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	1,967,323	-	284,871	-	12,305
Notes Receivable	-	-	366,874	98,984	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,101	-	-	-	-
Total Assets	\$ 2,594,439	\$ 60,461	\$ 1,376,707	\$ 300,753	\$ 901,336
Liabilities					
Accounts Payable	\$ 532,808	\$ 14,476	\$ 15,262	\$ 98,984	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	8,142	1,476	2,875	-	1,536
Advance from Other Funds	-	-	207,542	-	-
Due to Other Funds	-	-	246,212	-	-
Deferred Revenue	1,036,634	-	135,220	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	1,577,584	15,952	607,111	98,984	1,536
Fund Balances					
Reserved for:					
Encumbrances	16,134	-	4,109	-	17,928
Inventory	2,101	-	-	-	-
Notes Receivable	-	-	366,874	98,984	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	998,620	44,509	398,613	102,785	881,872
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	1,016,855	44,509	769,596	201,769	899,800
Total Liabilities and Fund Balances	\$ 2,594,439	\$ 60,461	\$ 1,376,707	\$ 300,753	\$ 901,336

Nonmajor Special Revenue Funds

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

(continued)

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Assets					
Cash and Cash Equivalents	\$ 70,812	\$ 590,229	\$ 953,353	\$ 492,897	\$ 2,660
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	9,026	-	-
Receivables, Net of Allowances	1,290	12,494	714,679	3,800	-
Notes Receivable	-	-	-	-	137,927
Due from Other Funds	-	3,406	-	-	-
Materials and Supplies Inventory	-	-	9,293	-	-
Total Assets	\$ 72,102	\$ 606,129	\$ 1,686,351	\$ 496,697	\$ 140,587
Liabilities					
Accounts Payable	\$ 1,404	\$ 46,119	\$ 11,318	\$ 4,160	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	1,028	5,830	11,514	3,967	-
Advance from Other Funds	-	-	-	-	53,403
Due to Other Funds	-	-	-	-	27,092
Deferred Revenue	-	-	675,486	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	2,432	51,949	698,318	8,127	80,495
Fund Balances					
Reserved for:					
Encumbrances	-	16,036	-	-	-
Inventory	-	-	9,293	-	-
Notes Receivable	-	-	-	-	137,927
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	69,670	538,144	978,740	488,570	(77,835)
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	69,670	554,180	988,033	488,570	60,092
Total Liabilities and Fund Balances	\$ 72,102	\$ 606,129	\$ 1,686,351	\$ 496,697	\$ 140,587

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ 5,908,926	\$ 2,022,731	\$ 303,837	\$ 1,149,718	\$ 7,271,559	\$ 1,749,789
-	-	-	-	-	-
-	-	80,461	-	-	-
595,793	302,660	713,619	199,764	2,061,254	1,080,999
-	-	-	-	-	-
-	123,615	-	-	-	-
<u>\$ 6,504,719</u>	<u>\$ 2,449,006</u>	<u>\$ 1,097,917</u>	<u>\$ 1,349,482</u>	<u>\$ 9,332,813</u>	<u>\$ 2,833,457</u>
\$ 141,913	\$ 144,758	\$ 22,706	\$ 4,781	\$ 61,885	\$ 73,536
-	-	-	-	19,810	-
116,419	90,115	23,019	4,436	30,369	96,060
-	-	-	-	-	-
1,039	-	2,479	-	-	864,348
-	-	632,198	191,594	1,890,134	-
-	-	-	-	-	-
<u>259,371</u>	<u>234,873</u>	<u>680,402</u>	<u>200,811</u>	<u>2,002,198</u>	<u>1,033,944</u>
19,390	108,807	4,461	1,445	6,926	72,639
-	123,615	-	-	-	2,669
-	-	-	-	-	-
-	-	-	-	-	-
6,225,958	1,981,711	413,054	1,147,226	7,323,689	1,724,205
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,245,348</u>	<u>2,214,133</u>	<u>417,515</u>	<u>1,148,671</u>	<u>7,330,615</u>	<u>1,799,513</u>
<u>\$ 6,504,719</u>	<u>\$ 2,449,006</u>	<u>\$ 1,097,917</u>	<u>\$ 1,349,482</u>	<u>\$ 9,332,813</u>	<u>\$ 2,833,457</u>

(continued)

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

	Nonmajor Special Revenue Funds				
	Criminal History On-Line	LCBDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison
Assets					
Cash and Cash Equivalents	\$ 8,506	\$ 3,000,560	\$ 51,279	\$ 22,865	\$ 15,600
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	84,604	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 8,506</u>	<u>\$ 3,000,560</u>	<u>\$ 135,883</u>	<u>\$ 22,865</u>	<u>\$ 15,600</u>
Liabilities					
Accounts Payable	\$ -	\$ 82,178	\$ 3,281	\$ -	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	60,845	3,440	-	-
Advance from Other Funds	-	-	10,670	-	-
Due to Other Funds	-	-	45,126	-	-
Deferred Revenue	-	-	61,330	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>143,023</u>	<u>123,847</u>	<u>-</u>	<u>-</u>
Fund Balances					
Reserved for:					
Encumbrances	-	-	-	-	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	8,506	2,857,537	12,036	22,865	15,600
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	<u>8,506</u>	<u>2,857,537</u>	<u>12,036</u>	<u>22,865</u>	<u>15,600</u>
Total Liabilities and Fund Balances	<u>\$ 8,506</u>	<u>\$ 3,000,560</u>	<u>\$ 135,883</u>	<u>\$ 22,865</u>	<u>\$ 15,600</u>

Nonmajor Special Revenue Funds

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

(continued)

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

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

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

	<u>Home Septic Treatment Systems</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Project Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
Assets					
Cash and Cash Equivalents	\$ 40,000	\$ 50,598,883	\$ -	\$ 324,692	\$ 50,923,575
Cash with Fiscal Agent	-	310,104	-	-	310,104
Cash in Segregated Accounts	-	1,609,923	-	-	1,609,923
Receivables, Net of Allowances	-	20,488,996	4,841,131	-	25,330,127
Notes Receivable	-	744,365	-	-	744,365
Due from Other Funds	-	52,686	-	-	52,686
Materials and Supplies Inventory	-	892,791	-	-	892,791
Total Assets	<u>\$ 40,000</u>	<u>\$ 74,697,748</u>	<u>\$ 4,841,131</u>	<u>\$ 324,692</u>	<u>\$ 79,863,571</u>
Liabilities					
Accounts Payable	\$ 18,075	\$ 2,453,801	\$ -	\$ -	\$ 2,453,801
Contracts Payable	-	657,979	-	-	657,979
Intergovernmental Payable	-	1,244,394	-	-	1,244,394
Advance from Other Funds	-	877,435	1,067,272	-	1,944,707
Due to Other Funds	-	1,610,075	-	-	1,610,075
Deferred Revenue	-	9,710,972	4,693,631	-	14,404,603
Notes Payable	-	-	415,000	-	415,000
Total Liabilities	<u>18,075</u>	<u>16,554,656</u>	<u>6,175,903</u>	<u>-</u>	<u>22,730,559</u>
Fund Balances					
Reserved for:					
Encumbrances	-	1,329,884	-	-	1,329,884
Inventory	-	892,791	-	-	892,791
Notes Receivable	-	744,365	-	-	744,365
Debt Service	-	-	3,820,357	-	3,820,357
Unreserved(Deficit), reported in:					
Special Revenue Funds	21,925	55,176,052	-	-	55,176,052
Debt Service Funds	-	-	(5,155,129)	-	(5,155,129)
Capital Project Funds	-	-	-	324,692	324,692
Total Fund Balances (Deficit)	<u>21,925</u>	<u>58,143,092</u>	<u>(1,334,772)</u>	<u>324,692</u>	<u>57,133,012</u>
Total Liabilities and Fund Balances	<u>\$ 40,000</u>	<u>\$ 74,697,748</u>	<u>\$ 4,841,131</u>	<u>\$ 324,692</u>	<u>\$ 79,863,571</u>

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Revenues					
Property Taxes	\$ -	\$ -	\$ 597,999	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	194,183	-	64,816	-
Charges for Services	33,905	59,818	3,650	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	222,089	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	8,757
Other	-	372,350	-	-	-
Total Revenues	<u>33,905</u>	<u>626,351</u>	<u>823,738</u>	<u>64,816</u>	<u>8,757</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	72,983	327	-	-	-
Public Safety	-	334,480	-	174,690	-
Public Works	-	-	-	-	53,233
Health	-	-	588,822	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>72,983</u>	<u>334,807</u>	<u>588,822</u>	<u>174,690</u>	<u>53,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(39,078)</u>	<u>291,544</u>	<u>234,916</u>	<u>(109,874)</u>	<u>(44,476)</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	(10,482)	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources	<u>(10,482)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(49,560)	291,544	234,916	(109,874)	(44,476)
Fund Balance (Deficit) at Beginning of Year	119,230	262,636	751,590	598,444	104,568
Increase (Decrease) in Reserve for Inventory	-	-	1,527	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 69,670</u>	<u>\$ 554,180</u>	<u>\$ 988,033</u>	<u>\$ 488,570</u>	<u>\$ 60,092</u>

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ -	\$ -	\$ 309,383	\$ 156,123	\$ 1,700,824	\$ -
-	-	-	-	686,762	-
-	4,408,696	-	-	-	1,148,414
4,733,908	-	512,000	62,706	425,619	3,669,406
-	-	-	-	-	-
987	15,792	19,553	-	646	5,785
<u>4,734,895</u>	<u>4,424,488</u>	<u>840,936</u>	<u>218,829</u>	<u>2,813,851</u>	<u>4,823,605</u>
-	-	-	-	-	-
-	-	1,031,098	192,761	1,913,913	-
4,455,120	4,402,964	-	-	-	-
-	-	-	-	-	5,848,597
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,455,120</u>	<u>4,402,964</u>	<u>1,031,098</u>	<u>192,761</u>	<u>1,913,913</u>	<u>5,848,597</u>
<u>279,775</u>	<u>21,524</u>	<u>(190,162)</u>	<u>26,068</u>	<u>899,938</u>	<u>(1,024,992)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
279,775	21,524	(190,162)	26,068	899,938	(1,024,992)
5,965,573	2,197,466	607,677	1,122,603	6,430,677	2,823,753
-	(4,857)	-	-	-	752
<u>\$ 6,245,348</u>	<u>\$ 2,214,133</u>	<u>\$ 417,515</u>	<u>\$ 1,148,671</u>	<u>\$ 7,330,615</u>	<u>\$ 1,799,513</u>

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

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

(continued)

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

	Nonmajor Special Revenue Funds				
	Foreclosure Special Project Fund Account	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources	Storm Water Management Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	9,266,496	-	-	-
Licenses, Permits, and Fees	660,164	-	-	-	-
Charges for Services	-	-	-	15,397	-
Fines and Forfeitures	-	-	-	25,798	-
Intergovernmental Revenue	-	-	26,951	-	57,811
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	660,164	9,266,496	26,951	41,195	57,811
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	66,349	-	10,812	-
Judicial	453,866	-	-	-	-
Public Safety	-	341,366	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	57,811
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	453,866	407,715	-	10,812	57,811
Excess (Deficiency) of Revenues Over (Under) Expenditures	206,298	8,858,781	26,951	30,383	-
Other Financing Sources					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balance	206,298	8,858,781	26,951	30,383	-
Fund Balance (Deficit) at Beginning of Year	336,781	-	-	-	-
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	\$ 543,079	\$ 8,858,781	\$ 26,951	\$ 30,383	\$ -

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

	<u>Home Septic Treatment Systems</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Project Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues					
Property Taxes	\$ -	\$ 3,097,461	\$ 1,952,401	\$ -	\$ 5,049,862
Sales Tax	-	16,301,457	-	-	16,301,457
Licenses, Permits and Fees	-	5,152,211	-	-	5,152,211
Charges for Services	-	12,270,064	-	-	12,270,064
Fines and Forfeitures	-	706,681	-	-	706,681
Intergovernmental Revenue	40,000	34,542,904	1,110,159	-	35,653,063
Special Assessments	-	-	254,650	-	254,650
Interest Income	-	31,391	-	-	31,391
Other	-	1,284,220	34,421	-	1,318,641
Total Revenues	<u>40,000</u>	<u>73,386,389</u>	<u>3,351,631</u>	<u>-</u>	<u>76,738,020</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	4,794,817	-	-	4,794,817
Judicial	-	2,424,668	-	-	2,424,668
Public Safety	-	18,839,856	-	-	18,839,856
Public Works	-	7,899,481	-	-	7,899,481
Health	18,075	21,068,034	-	-	21,068,034
Human Services	-	15,543,308	-	-	15,543,308
Economic Development and Assistance	-	399,263	-	-	399,263
Debt Service:					
Principal Paid	-	86,903	2,065,819	-	2,152,722
Interest Paid	-	-	1,568,601	-	1,568,601
Capital Outlay	-	-	-	304,378	304,378
Total Expenditures	<u>18,075</u>	<u>71,056,330</u>	<u>3,634,420</u>	<u>304,378</u>	<u>74,995,128</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>21,925</u>	<u>2,330,059</u>	<u>(282,789)</u>	<u>(304,378)</u>	<u>1,742,892</u>
Other Financing Sources					
Transfers In	-	8,030,633	-	-	8,030,633
Transfers Out	-	(10,482)	-	-	(10,482)
Issuance of Debt	-	3,693	-	-	3,693
Total Other Financing Sources	<u>-</u>	<u>8,023,844</u>	<u>-</u>	<u>-</u>	<u>8,023,844</u>
Net Change in Fund Balance	<u>21,925</u>	<u>10,353,903</u>	<u>(282,789)</u>	<u>(304,378)</u>	<u>9,766,736</u>
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>47,839,890</u>	<u>(1,051,983)</u>	<u>629,070</u>	<u>47,416,977</u>
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>(50,701)</u>	<u>-</u>	<u>-</u>	<u>(50,701)</u>
Fund Balance (Deficit) at End of Year	<u>\$ 21,925</u>	<u>\$ 58,143,092</u>	<u>\$ (1,334,772)</u>	<u>\$ 324,692</u>	<u>\$ 57,133,012</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, 2009

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ 7,525	\$ 1,245	\$ 1,245	\$ -	\$ 1,245	\$ -
Total Revenues	<u>7,525</u>	<u>1,245</u>	<u>1,245</u>	<u>-</u>	<u>1,245</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Other	7,525	7,525	-	-	-	7,525
Total Expenditures	<u>7,525</u>	<u>7,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(6,280)	1,245	<u>\$ -</u>	<u>\$ 1,245</u>	<u>\$ 7,525</u>
Fund Balance at Beginning of Year	200,524	200,524	200,524			
Fund Balance at End of Year	<u>\$ 200,524</u>	<u>\$ 194,244</u>	<u>\$ 201,769</u>			

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 2,000	\$ 127,000	\$ 127,000	\$ -	\$ 127,000	\$ -
Total Revenues	2,000	127,000	127,000	-	127,000	-
Expenditures						
Current:						
Health:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	2,000	127,000	127,000	<u>\$ -</u>	<u>\$ 127,000</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	35,747	35,747	35,747			
Fund Balance at End of Year	<u>\$ 37,747</u>	<u>\$ 162,747</u>	<u>\$ 162,747</u>			

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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,315,675	\$ 1,270,575	\$ 1,270,575	\$ -	\$ 1,270,575	\$ -
Total Revenues	<u>1,315,675</u>	<u>1,270,575</u>	<u>1,270,575</u>	<u>-</u>	<u>1,270,575</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	875,000	645,000	615,872	-	615,872	29,128
Fringe Benefits	362,675	368,475	297,347	-	297,347	71,128
Supplies and Materials	26,000	26,000	18,301	-	18,301	7,699
Equipment	8,000	9,000	3,984	1,120	5,104	3,896
Contractual Services	23,000	45,700	34,921	672	35,593	10,107
Other	21,000	21,500	9,720	-	9,720	11,780
Total Expenditures	<u>1,315,675</u>	<u>1,115,675</u>	<u>980,145</u>	<u>1,792</u>	<u>981,937</u>	<u>133,738</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	154,900	290,430	<u>\$ (1,792)</u>	<u>\$ 288,638</u>	<u>\$ 133,738</u>
Fund Balance at Beginning of Year	43,133	43,133	43,133			
Fund Balance at End of Year	<u>\$ 43,133</u>	<u>\$ 198,033</u>	<u>\$ 333,563</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, 2009

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 333,132	\$ 333,132	\$ 333,132	\$ -	\$ 333,132	\$ -
Total Revenues	<u>333,132</u>	<u>333,132</u>	<u>333,132</u>	<u>-</u>	<u>333,132</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Other	371,964	720,133	720,133	-	720,133	-
Total Expenditures	<u>371,964</u>	<u>720,133</u>	<u>720,133</u>	<u>-</u>	<u>720,133</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(38,832)	(387,001)	(387,001)	<u>\$ -</u>	<u>\$ (387,001)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	387,001	387,001	387,001			
Fund Balance at End of Year	<u>\$ 348,169</u>	<u>\$ -</u>	<u>\$ -</u>			

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

	<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	\$ 33,854	\$ 33,854	\$ -	\$ 33,854	\$ -
Total Revenues	<u>32,000</u>	<u>33,854</u>	<u>33,854</u>	<u>-</u>	<u>33,854</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	4,320	40,550	40,549	-	40,549	1
Fringe Benefits	735	7,074	5,447	-	5,447	1,627
Contractual Services	25,000	25,000	25,000	-	25,000	-
Other	1,945	1,945	803	-	803	1,142
Total Expenditures	<u>32,000</u>	<u>74,569</u>	<u>71,799</u>	<u>-</u>	<u>71,799</u>	<u>2,770</u>
(Deficiency) of Revenues (Under) Expenditures	-	(40,715)	(37,945)	-	(37,945)	2,770
Other Financing (Uses)						
Operating Transfers - Out	-	(10,482)	(10,482)	-	(10,482)	-
Total Other Financing (Uses)	<u>-</u>	<u>(10,482)</u>	<u>(10,482)</u>	<u>-</u>	<u>(10,482)</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(51,197)	(48,427)	<u>\$ -</u>	<u>\$ (48,427)</u>	<u>\$ 2,770</u>
Fund Balance at Beginning of Year	119,239	119,239	119,239			
Fund Balance at End of Year	<u>\$ 119,239</u>	<u>\$ 68,042</u>	<u>\$ 70,812</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, 2009

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 1,904,193	\$ 1,700,824	\$ 1,700,824	\$ -	\$ 1,700,824	\$ -
Licenses, Permits and Fees	150,000	682,444	682,444	-	682,444	-
Intergovernmental	321,496	422,735	422,735	-	422,735	-
Other	250	646	646	-	646	-
Total Revenues	<u>2,375,939</u>	<u>2,806,649</u>	<u>2,806,649</u>	<u>-</u>	<u>2,806,649</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	990,000	990,000	825,033	-	825,033	164,967
Fringe Benefits	442,000	442,000	279,078	-	279,078	162,922
Supplies and Materials	18,300	23,300	10,456	54	10,510	12,790
Equipment	649,646	581,103	363,739	56,097	419,836	161,267
Contractual Services	310,079	378,594	267,105	-	267,105	111,489
Other	176,750	161,386	119,037	-	119,037	42,349
Total Expenditures	<u>2,586,775</u>	<u>2,576,383</u>	<u>1,864,448</u>	<u>56,151</u>	<u>1,920,599</u>	<u>655,784</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(210,836)	230,266	942,201	<u>\$ (56,151)</u>	<u>\$ 886,050</u>	<u>\$ 655,784</u>
Fund Balance at Beginning of Year	<u>6,329,358</u>	<u>6,329,358</u>	<u>6,329,358</u>			
Fund Balance at End of Year	<u>\$ 6,118,522</u>	<u>\$ 6,559,624</u>	<u>\$ 7,271,559</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, 2009

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

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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>18</u>	<u>18</u>	<u>18</u>			
Fund Balance at End of Year	<u>\$ 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, 2009

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<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						
Fines and Forfeitures	\$ 1,000	\$ 859	\$ 859	\$ -	\$ 859	\$ -
Total Revenues	<u>1,000</u>	<u>859</u>	<u>859</u>	<u>-</u>	<u>859</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	1,000	859	859	<u>\$ -</u>	<u>\$ 859</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>22,006</u>	<u>22,006</u>	<u>22,006</u>			
Fund Balance at End of Year	<u>\$ 23,006</u>	<u>\$ 22,865</u>	<u>\$ 22,865</u>			

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Fringe Benefits	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>15,600</u>	<u>15,600</u>	<u>15,600</u>			
Fund Balance at End of Year	<u>\$ 15,600</u>	<u>\$ 15,600</u>	<u>\$ 15,600</u>			

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

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

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

	<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	30,000	30,000	-	-	-	30,000
Capital Outlay	250,000	250,000	-	-	-	250,000
Other	7,000	7,000	-	-	-	7,000
Total Expenditures	<u>287,000</u>	<u>287,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>287,000</u>
(Deficiency) of Revenues (Under) Expenditures	(287,000)	(287,000)	-	-	-	287,000
Other Financing Sources						
Operating Transfers - In	287,000	-	-	-	-	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(287,000)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 287,000</u>
Fund Balance at Beginning of Year	482,445	482,445	482,445			
Fund Balance at End of Year	<u>\$ 482,445</u>	<u>\$ 195,445</u>	<u>\$ 482,445</u>			

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

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

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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Other Financing Sources						
Operating Transfers - In	-	19,068	19,068	-	19,068	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	19,068	19,068	<u>\$ -</u>	<u>\$ 19,068</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	253	253	253			
Fund Balance at End of Year	<u>\$ 253</u>	<u>\$ 19,321</u>	<u>\$ 19,321</u>			

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 3,000,000	\$ 1,353,883	\$ 1,353,883	\$ -	\$ 1,353,883	\$ -
Other	-	325	325	-	325	-
Total Revenues	<u>3,000,000</u>	<u>1,354,208</u>	<u>1,354,208</u>	<u>-</u>	<u>1,354,208</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	515,000	1,260,000	1,045,286	-	1,045,286	214,714
Fringe Benefits	236,100	428,700	348,899	-	348,899	79,801
Supplies and Materials	30,000	22,000	12,865	-	12,865	9,135
Equipment	15,000	15,000	1,917	-	1,917	13,083
Contractual Services	217,143	211,366	91,646	-	91,646	119,720
Other	70,000	83,000	53,637	-	53,637	29,363
Total Expenditures	<u>1,083,243</u>	<u>2,020,066</u>	<u>1,554,250</u>	<u>-</u>	<u>1,554,250</u>	<u>465,816</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,916,757	(665,858)	(200,042)	<u>\$ -</u>	<u>\$ (200,042)</u>	<u>\$ 465,816</u>
Fund Balance at Beginning of Year	<u>2,607,252</u>	<u>2,607,252</u>	<u>2,607,252</u>			
Fund Balance at End of Year	<u>\$ 4,524,009</u>	<u>\$ 1,941,394</u>	<u>\$ 2,407,210</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, 2009

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

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

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

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

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

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

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

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

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

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

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

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

	<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	\$ -	\$ 10,080	\$ 10,080	\$ -	\$ 10,080	\$ -
Total Revenues	<u>-</u>	<u>10,080</u>	<u>10,080</u>	<u>-</u>	<u>10,080</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	-	1,579	1,579	-	1,579	-
Other	-	8,501	8,501	-	8,501	-
Total Expenditures	<u>-</u>	<u>10,080</u>	<u>10,080</u>	<u>-</u>	<u>10,080</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>24</u>	<u>24</u>	<u>24</u>			
Fund Balance at End of Year	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 24</u>			

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

	<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	\$ -	\$ 37,242	\$ 37,242	\$ -	\$ 37,242	\$ -
Total Revenues	<u>-</u>	<u>37,242</u>	<u>37,242</u>	<u>-</u>	<u>37,242</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	-	19,769	19,769	-	19,769	-
Total Expenditures	<u>-</u>	<u>19,769</u>	<u>19,769</u>	<u>-</u>	<u>19,769</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	17,473	17,473	<u>\$ -</u>	<u>\$ 17,473</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	36,907	36,907	36,907			
Fund Balance at End of Year	<u>\$ 36,907</u>	<u>\$ 54,380</u>	<u>\$ 54,380</u>			

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

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

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Sales Tax	\$ 7,000,000	\$ 6,999,778	\$ 6,999,778	\$ -	\$ 6,999,778	\$ -
Total Revenues	<u>7,000,000</u>	<u>6,999,778</u>	<u>6,999,778</u>	<u>-</u>	<u>6,999,778</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	10,000	10,000	7,079	-	7,079	2,921
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>7,079</u>	<u>-</u>	<u>7,079</u>	<u>2,921</u>
Excess of Revenues Over Expenditures	6,990,000	6,989,778	6,992,699	<u>\$ -</u>	<u>\$ 6,992,699</u>	<u>\$ 2,921</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 6,990,000</u>	<u>\$ 6,989,778</u>	<u>\$ 6,992,699</u>			

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	600,000	-	-	-	-	-
Other Financing Sources						
Advances - In	-	100,000	100,000	-	100,000	-
Excess of Revenues Over Expenditures and Other Financing Sources	600,000	100,000	100,000	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 600,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>			

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

	<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	\$ 80,000	\$ 57,811	\$ 57,811	\$ -	\$ 57,811	\$ -
Total Revenues	80,000	57,811	57,811	-	57,811	-
Expenditures						
Current:						
Health:						
Contractual Services	80,000	48,439	48,439	-	48,439	-
Total Expenditures	80,000	48,439	48,439	-	48,439	-
Excess of Revenues Over Expenditures	-	9,372	9,372	<u>\$ -</u>	<u>\$ 9,372</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ -	\$ 9,372	\$ 9,372			

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 155,250	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -
Total Revenues	155,250	40,000	40,000	-	40,000	-
Expenditures						
Current:						
Health:						
Other	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	155,250	40,000	40,000	-	40,000	-
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ 155,250	\$ 40,000	\$ 40,000			

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

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

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

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