

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2005

COMBINING FINANCIAL
STATEMENTS AND SCHEDULES

General Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 9,774,598	\$ 10,074,794	\$ 10,074,794	\$ -	\$ 10,074,794	\$ -
Sales Tax	13,400,000	14,784,676	14,784,676	-	14,784,676	-
Charges for Services	1,843,698	1,592,869	1,596,510	-	1,596,510	3,641
Licenses, Permits and Fees	9,648,882	11,031,645	11,151,362	-	11,151,362	119,717
Fines and Forfeitures	1,250,500	1,596,348	1,608,479	-	1,608,479	12,131
Intergovernmental	11,026,391	10,946,090	10,946,090	-	10,946,090	-
Interest	2,249,326	4,077,452	4,094,431	-	4,094,431	16,979
Other	1,209,284	1,036,175	1,038,963	-	1,038,963	2,788
Total Revenues	50,402,679	55,140,049	55,295,305	-	55,295,305	155,256
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	1,342,406	1,399,884	1,104,987	-	1,104,987	294,897
Fringe Benefits	196,153	201,229	165,293	-	165,293	35,936
Supplies and Materials	30,471	35,471	35,459	-	35,459	12
Contractual Services	15,823	10,131	3,245	-	3,245	6,886
Equipment	37,121	50,338	43,626	4,137	47,763	2,575
Other	27,461	25,798	13,962	3,456	17,418	8,380
Total Commissioners	1,649,435	1,722,851	1,366,572	7,593	1,374,165	348,686
Auditor:						
Salaries and Wages	1,362,307	1,392,246	1,391,854	-	1,391,854	392
Fringe Benefits	201,999	213,804	213,800	-	213,800	4
Supplies and Materials	47,338	45,826	43,862	410	44,272	1,554
Contractual Services	195,517	176,530	107,527	58,357	165,884	10,646
Equipment	1,219	6,219	5,317	-	5,317	902
Other	134,457	179,417	176,281	2,075	178,356	1,061
Total Auditor	1,942,837	2,014,042	1,938,641	60,842	1,999,483	14,559
Treasurer:						
Salaries and Wages	344,900	344,900	343,787	-	343,787	1,113
Fringe Benefits	52,263	53,827	53,569	-	53,569	258
Supplies and Materials	28,048	27,988	14,570	-	14,570	13,418
Contractual Services	10,499	10,799	5,700	-	5,700	5,099
Equipment	4,791	6,791	1,867	-	1,867	4,924
Other	11,384	9,134	7,223	-	7,223	1,911
Total Treasurer	451,885	453,439	426,716	-	426,716	26,723
Prosecuting Attorney:						
Salaries and Wages	2,843,624	3,109,886	3,054,129	-	3,054,129	55,757
Fringe Benefits	502,603	584,705	549,706	-	549,706	34,999
Supplies and Materials	68,156	71,093	64,399	4,262	68,661	2,432
Contractual Services	11,947	24,510	20,667	802	21,469	3,041
Equipment	90,094	83,158	67,042	13,678	80,720	2,438
Other	68,438	75,176	70,927	1,079	72,006	3,170
Total Prosecuting Attorney	3,584,862	3,948,528	3,826,870	19,821	3,846,691	101,837

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	141,540	132,282	117,874	-	117,874	14,408
Fringe Benefits	22,259	21,281	18,150	-	18,150	3,131
Supplies and Materials	24,232	25,232	24,352	-	24,352	880
Contractual Services	52,274	45,081	37,829	3,873	41,702	3,379
Equipment	55,126	69,384	47,968	18,434	66,402	2,982
Other	854	854	216	-	216	638
Total Records Center	296,285	294,114	246,389	22,307	268,696	25,418
Board of Revisions:						
Salaries and Wages	76,346	76,346	76,173	-	76,173	173
Fringe Benefits	11,648	11,981	11,950	-	11,950	31
Supplies and Materials	1,572	1,482	921	-	921	561
Contractual Services	487	577	316	-	316	261
Equipment	1,910	1,910	1,734	-	1,734	176
Other	1,316	1,316	9	-	9	1,307
Total Board of Revisions	93,279	93,612	91,103	-	91,103	2,509
Board of Elections:						
Salaries and Wages	1,274,793	1,342,955	1,339,431	-	1,339,431	3,524
Fringe Benefits	151,695	159,877	157,279	-	157,279	2,598
Supplies and Materials	115,969	146,969	136,167	6,841	143,008	3,961
Contractual Services	112,527	116,373	103,641	4,113	107,754	8,619
Equipment	16,331	80,197	40,509	38,632	79,141	1,056
Other	50,904	53,924	49,065	-	49,065	4,859
Total Board of Elections	1,722,219	1,900,295	1,826,092	49,586	1,875,678	24,617
Community Maintenance:						
Salaries and Wages	1,578,383	1,613,104	1,408,785	-	1,408,785	204,319
Fringe Benefits	238,501	242,896	212,671	-	212,671	30,225
Supplies and Materials	705,918	837,938	704,095	48,613	752,708	85,230
Contractual Services	3,114,306	3,785,341	3,255,296	156,992	3,412,288	373,053
Equipment	187,677	279,448	191,440	34,807	226,247	53,201
Capital Outlay	34,125	34,125	-	26,921	26,921	7,204
Other	14,003	13,380	3,921	1,127	5,048	8,332
Total Community Maintenance	5,872,913	6,806,232	5,776,208	268,460	6,044,668	761,564
Community Development:						
Salaries and Wages	424,016	509,016	496,005	-	496,005	13,011
Fringe Benefits	63,696	77,086	75,311	-	75,311	1,775
Supplies and Materials	5,742	4,962	3,936	295	4,231	731
Contractual Services	434,756	999,856	749,675	81,221	830,896	168,960
Equipment	5,000	4,880	2,982	357	3,339	1,541
Other	108,974	117,485	65,997	5,566	71,563	45,922
Total Community Development	1,042,184	1,713,285	1,393,906	87,439	1,481,345	231,940

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	621,533	630,005	624,983	-	624,983	5,022
Fringe Benefits	94,885	97,645	95,831	-	95,831	1,814
Supplies and Materials	10,456	12,076	11,978	-	11,978	98
Contractual Services	-	1,920	1,882	-	1,882	38
Other	9,374	8,574	7,045	-	7,045	1,529
Total Recorder	736,248	750,220	741,719	-	741,719	8,501
Port Authority:						
Contractual Services	25,000	25,000	-	-	-	25,000
Total Port Authority	25,000	25,000	-	-	-	25,000
Building Inspection:						
Salaries and Wages	108,400	108,400	49,005	-	49,005	59,395
Fringe Benefits	16,857	15,353	7,384	-	7,384	7,969
Supplies and Materials	2,400	2,400	478	-	478	1,922
Contractual Services	1,200	1,200	290	-	290	910
Equipment	8,984	8,984	8,984	-	8,984	-
Other	9,200	9,200	3,066	-	3,066	6,134
Total Building Inspection	147,041	145,537	69,207	-	69,207	76,330
Insurance/Pensions/Taxes:						
Fringe Benefits	6,442,900	6,853,180	6,608,803	-	6,608,803	244,377
Contractual Services	25,600	25,600	5,276	-	5,276	20,324
Other	113,794	115,912	79,108	-	79,108	36,804
Total Insurance/Pensions/Taxes	6,582,294	6,994,692	6,693,187	-	6,693,187	301,505
Miscellaneous:						
Fringe Benefits	48,675	48,675	48,675	-	48,675	-
Contractual Services	335,387	1,103,420	689,259	347,002	1,036,261	67,159
Other	4,841,825	2,656,039	2,177,997	2,804	2,180,801	475,238
Allocations to Component Unit	303,000	309,263	309,263	-	309,263	-
Total Miscellaneous	5,528,887	4,117,397	3,225,194	349,806	3,575,000	542,397
Total General Government - Legislative and Executive	29,675,369	30,979,244	27,621,804	865,854	28,487,658	2,491,586
Judicial:						
Court of Appeals:						
Contractual Services	197,211	197,211	163,888	-	163,888	33,323
Total Court of Appeals	197,211	197,211	163,888	-	163,888	33,323

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	1,960,164	2,022,420	1,963,578	-	1,963,578	58,842
Fringe Benefits	319,369	316,914	295,695	-	295,695	21,219
Supplies and Materials	49,451	56,701	37,261	-	37,261	19,440
Contractual Services	992,302	1,253,360	1,152,909	7,847	1,160,756	92,604
Equipment	58,612	54,573	22,723	1,463	24,186	30,387
Other	30,860	37,435	21,573	-	21,573	15,862
Total Common Pleas Court	3,410,758	3,741,403	3,493,739	9,310	3,503,049	238,354
Domestic Relations-Domestic Relations:						
Salaries and Wages	2,126,000	2,083,550	2,082,072	-	2,082,072	1,478
Fringe Benefits	340,264	321,795	317,492	-	317,492	4,303
Supplies and Materials	35,674	41,166	34,783	-	34,783	6,383
Contractual Services	19,941	21,654	21,096	91	21,187	467
Equipment	49,706	64,089	55,842	1,881	57,723	6,366
Other	28,150	32,127	31,355	-	31,355	772
Total Domestic Relations - Domestic Relations	2,599,735	2,564,381	2,542,640	1,972	2,544,612	19,769
Domestic Relations-Juvenile Probation:						
Salaries and Wages	1,468,372	1,478,418	1,468,191	-	1,468,191	10,227
Fringe Benefits	227,672	227,670	225,952	-	225,952	1,718
Supplies and Materials	43,958	41,569	38,326	1,000	39,326	2,243
Contractual Services	423,374	413,979	399,286	-	399,286	14,693
Equipment	36,777	48,077	30,014	16,090	46,104	1,973
Other	35,000	42,285	40,818	-	40,818	1,467
Total Domestic Relations - Juvenile Probation	2,235,153	2,251,998	2,202,587	17,090	2,219,677	32,321
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	1,145,000	1,159,535	1,154,294	-	1,154,294	5,241
Fringe Benefits	177,815	181,323	180,202	-	180,202	1,121
Supplies and Materials	119,290	98,067	92,456	3,985	96,441	1,626
Contractual Services	421,668	431,395	406,382	9,883	416,265	15,130
Equipment	26,949	37,449	27,953	6,920	34,873	2,576
Other	744	694	375	-	375	319
Total Domestic Relations-Juvenile Detention Home	1,891,466	1,908,463	1,861,662	20,788	1,882,450	26,013
Domestic Relations-Child Support:						
Salaries and Wages	207,000	421,000	420,625	-	420,625	375
Fringe Benefits	102,854	189,712	181,281	-	181,281	8,431
Supplies and Materials	23,740	15,250	12,175	3,000	15,175	75
Contractual Services	29,941	49,305	49,099	-	49,099	206
Equipment	975	8,375	7,512	-	7,512	863
Other	4,700	6,000	5,684	-	5,684	316
Total Domestic Relations-Child Support:	369,210	689,642	676,376	3,000	679,376	10,266

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	480,000	515,000	504,867	-	504,867	10,133
Fringe Benefits	74,527	80,786	78,588	-	78,588	2,198
Supplies and Materials	7,134	14,714	13,633	-	13,633	1,081
Contractual Services	39,494	41,078	37,093	600	37,693	3,385
Equipment	5,475	8,596	3,069	2,500	5,569	3,027
Other	344	599	354	-	354	245
Total Domestic Relations-Hazel Webber Home	606,974	660,773	637,604	3,100	640,704	20,069
Probate Court:						
Salaries and Wages	486,938	494,071	490,752	-	490,752	3,319
Fringe Benefits	74,701	77,444	77,072	-	77,072	372
Supplies and Materials	12,642	12,740	12,154	-	12,154	586
Contractual Services	31,806	44,147	42,308	-	42,308	1,839
Equipment	13,195	5,595	5,083	-	5,083	512
Other	3,608	8,108	5,566	-	5,566	2,542
Total Probate Court	622,890	642,105	632,935	-	632,935	9,170
Clerk of Courts:						
Salaries and Wages	1,053,436	1,151,687	1,137,625	-	1,137,625	14,062
Fringe Benefits	153,005	170,906	170,859	-	170,859	47
Supplies and Materials	32,522	38,343	37,323	771	38,094	249
Contractual Services	53,704	38,716	36,687	2,029	38,716	-
Equipment	22,623	3,401	3,401	-	3,401	-
Other	7,799	15,106	15,070	-	15,070	36
Total Clerk of Courts	1,323,089	1,418,159	1,400,965	2,800	1,403,765	14,394
Municipal Court:						
Salaries and Wages	623,733	548,733	466,023	-	466,023	82,710
Fringe Benefits	143,666	133,235	90,505	-	90,505	42,730
Contractual Services	402,069	484,069	402,837	-	402,837	81,232
Total Municipal Courts	1,169,468	1,166,037	959,365	-	959,365	206,672
Education Law Libraries:						
Salaries and Wages	108,576	110,367	110,180	-	110,180	187
Fringe Benefits	17,747	16,142	16,090	-	16,090	52
Total Education Law Libraries	126,323	126,509	126,270	-	126,270	239
Total General Government - Judicial	14,552,277	15,366,681	14,698,031	58,060	14,756,091	610,590

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	328,847	299,347	297,552	-	297,552	1,795
Fringe Benefits	51,156	51,583	47,440	-	47,440	4,143
Supplies and Materials	2,250	2,250	813	-	813	1,437
Contractual Services	78,488	108,613	70,091	24,332	94,423	14,190
Equipment	9,303	6,503	5,646	-	5,646	857
Other	14,428	15,428	13,566	35	13,601	1,827
Total Coroner	484,472	483,724	435,108	24,367	459,475	24,249
Sheriff:						
Salaries and Wages	4,557,178	4,908,999	4,884,570	-	4,884,570	24,429
Fringe Benefits	809,942	842,761	828,501	-	828,501	14,260
Supplies and Materials	217,510	244,465	196,955	34,389	231,344	13,121
Contractual Services	152,555	155,467	130,261	11,948	142,209	13,258
Equipment	416,883	349,544	311,729	34,559	346,288	3,256
Other	89,862	134,529	104,375	-	104,375	30,154
Total Sheriff	6,243,930	6,635,765	6,456,391	80,896	6,537,287	98,478
Hazardous Materials Coordination:						
Salaries and Wages	57,414	61,335	61,052	-	61,052	283
Fringe Benefits	8,752	9,557	9,531	-	9,531	26
Supplies and Materials	366	366	-	-	-	366
Equipment	2,110	10	-	-	-	10
Other	5,314	5,314	3,551	-	3,551	1,763
Total Hazardous Materials Coordination	73,956	76,582	74,134	-	74,134	2,448
Community Disaster Services:						
Salaries and Wages	96,760	103,877	103,717	-	103,717	160
Fringe Benefits	14,564	16,105	16,101	-	16,101	4
Supplies and Materials	8,908	8,908	6,541	-	6,541	2,367
Contractual Services	24,619	25,719	22,312	1,094	23,406	2,313
Equipment	25,028	22,028	15,036	-	15,036	6,992
Other	5,509	9,509	4,518	-	4,518	4,991
Total Community Disaster Services	175,388	186,146	168,225	1,094	169,319	16,827
Total Public Safety	6,977,746	7,382,217	7,133,858	106,357	7,240,215	142,002

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	219,364	215,364	214,704	-	214,704	660
Fringe Benefits	33,303	34,319	33,715	-	33,715	604
Supplies and Materials	4,247	15,047	3,440	10,576	14,016	1,031
Contractual Services	3,900	-	-	-	-	-
Equipment	13,777	12,261	9,844	1,914	11,758	503
Other	3,669	1,369	1,071	-	1,071	298
Total Public Works	278,260	278,360	262,774	12,490	275,264	3,096
Health:						
Registration of Vital Statistics:						
Contractual Services	4,971	4,971	3,524	-	3,524	1,447
Total Health	4,971	4,971	3,524	-	3,524	1,447
Human Services:						
Workforce Development Agency:						
Salaries and Wages	236,413	263,354	254,043	-	254,043	9,311
Fringe Benefits	115,647	117,922	116,594	-	116,594	1,328
Total Workforce Development Agency	352,060	381,276	370,637	-	370,637	10,639
Soldiers' Relief Commission Board:						
Salaries and Wages	247,241	247,241	228,833	-	228,833	18,408
Fringe Benefits	41,002	41,556	35,226	-	35,226	6,330
Supplies and Materials	21,650	26,464	11,583	11,684	23,267	3,197
Contractual Services	3,519	3,619	1,176	-	1,176	2,443
Equipment	6,972	7,254	6,062	756	6,818	436
Other	391,746	386,882	372,552	4,250	376,802	10,080
Total Soldiers' Relief Commission Board	712,130	713,016	655,432	16,690	672,122	40,894
Public Assistance:						
Other - Grants	1,600,749	1,600,749	1,537,658	-	1,537,658	63,091
Total Public Assistance	1,600,749	1,600,749	1,537,658	-	1,537,658	63,091
Total Human Services	2,664,939	2,695,041	2,563,727	16,690	2,580,417	114,624
Capital Outlay:						
Capital Improvements	1,016,268	2,887,046	733,667	1,826,252	2,559,919	327,127
Total Capital Outlay	1,016,268	2,887,046	733,667	1,826,252	2,559,919	327,127

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Intergovernmental:						
Contractual Services	9,235	3,718	-	3,400	3,400	318
Other - Grants	481,155	481,155	464,284	-	464,284	16,871
Total Intergovernmental	<u>490,390</u>	<u>484,873</u>	<u>464,284</u>	<u>3,400</u>	<u>467,684</u>	<u>17,189</u>
Total Expenditures	<u>55,660,220</u>	<u>60,078,433</u>	<u>53,481,669</u>	<u>2,889,103</u>	<u>56,370,772</u>	<u>3,707,661</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,257,541)	(4,938,384)	1,813,636	(2,889,103)	(1,075,467)	3,862,917
Other Financing Sources (Uses)						
Advances - In	2,009,559	3,326,692	3,329,692	-	3,329,692	3,000
Advances - Out	-	(3,604,626)	(3,599,432)	-	(3,599,432)	5,194
Operating Transfers - In	-	105,938	105,938	-	105,938	-
Operating Transfers - Out	(16,591,527)	(13,290,044)	(3,440,437)	-	(3,440,437)	9,849,607
Total Other Financing (Uses)	<u>(14,581,968)</u>	<u>(13,462,040)</u>	<u>(3,604,239)</u>	<u>-</u>	<u>(3,604,239)</u>	<u>9,857,801</u>
(Deficiency) of Revenues and Other Financing Uses (Under) Expenditures and Other Financing Uses	(19,839,509)	(18,400,424)	(1,790,603)	<u>\$ (2,889,103)</u>	<u>\$ (4,679,706)</u>	<u>\$ 13,720,718</u>
Fund Balance at Beginning of Year	<u>22,200,589</u>	<u>22,200,589</u>	<u>22,200,589</u>			
Fund Balance at End of Year	\$ <u>2,361,080</u>	\$ <u>3,800,165</u>	\$ <u>20,409,986</u>			