

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.

Community Mental Health Medicaid – To account for paid Medicaid claims with federal reimbursement for mental health services for Lorain County.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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, 2005

| | 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 | \$ 560,160 | \$ 43,982 | \$ 703,160 | \$ 176,224 | \$ 656,476 |
| Cash with Fiscal and Escrow | - | - | 243,556 | - | - |
| Cash in Segregated Accounts | 5 | - | - | - | - |
| Receivables, Net of Allowances | 2,001,884 | 2,154 | 1,376,448 | - | 9,820 |
| Notes Receivable | - | - | 420,793 | 128,674 | - |
| Due from Other Funds | - | - | - | - | - |
| Inventory | 1,771 | - | - | - | - |
| Total Assets | \$ 2,563,820 | \$ 46,136 | \$ 2,743,957 | \$ 304,898 | \$ 666,296 |
| Liabilities | | | | | |
| Accounts Payable | \$ 404,724 | \$ 2,973 | \$ 17,972 | \$ 128,674 | \$ 14,483 |
| Contracts Payable | - | - | 11,018 | - | - |
| Retainage Payable | - | - | 3,688 | - | - |
| Intergovernmental Payable | 5,248 | 1,301 | - | - | - |
| Advance from Other Funds | - | - | - | - | - |
| Due to Other Funds/Interfund Pay. | 34,140 | - | 889,673 | - | - |
| Deferred Revenue | 1,237,911 | 2,154 | 1,376,448 | - | - |
| Total Liabilities | 1,682,023 | 6,428 | 2,298,799 | 128,674 | 14,483 |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Encumbrances | - | - | 517,280 | - | 4,800 |
| Inventory | 1,771 | - | - | - | - |
| Notes Receivable | - | - | 420,793 | 128,674 | - |
| Debt Service | - | - | - | - | - |
| Unreserved | 880,026 | 39,708 | (492,915) | 47,550 | 647,013 |
| Total Fund Balances (Deficit) | 881,797 | 39,708 | 445,158 | 176,224 | 651,813 |
| Total Liabilities and Fund Balances | \$ 2,563,820 | \$ 46,136 | \$ 2,743,957 | \$ 304,898 | \$ 666,296 |

Nonmajor Special Revenue Funds

| Jail Facility Operation | Dog and Kennel | Recycle Ohio | Solid Waste | Justice Assistance Grant Program | Real Estate Assessment |
|--|-------------------------------|-------------------------|------------------------|---|-----------------------------------|
| \$ 871,353 | \$ 86,334 | \$ 11,642 | \$ 1,974,045 | \$ 24,863 | \$ 3,934,135 |
| - | - | - | 409,291 | - | - |
| - | 2,042 | - | - | - | 3,390 |
| 1,123,132 | 1,900 | 38,520 | 626,795 | - | 3,390 |
| - | - | - | 50,000 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 1,994,485</u> | <u>\$ 90,276</u> | <u>\$ 50,162</u> | <u>\$ 3,060,131</u> | <u>\$ 24,863</u> | <u>\$ 3,940,915</u> |
| | | | | | |
| \$ 531,034 | \$ 17,014 | \$ 3,845 | \$ 30,509 | \$ - | \$ 62,334 |
| 85,158 | - | - | 19,019 | - | 300,359 |
| - | - | - | - | - | - |
| 176,003 | 4,739 | - | 64,098 | - | 23,058 |
| - | - | - | - | - | - |
| - | 72,000 | - | - | - | 1,906 |
| - | - | - | - | - | - |
| <u>792,195</u> | <u>93,753</u> | <u>3,845</u> | <u>113,626</u> | <u>-</u> | <u>387,657</u> |
| | | | | | |
| 16,406 | - | - | 34,449 | - | 721,992 |
| - | - | - | - | - | - |
| - | - | - | 403,659 | - | - |
| - | - | - | - | - | - |
| 1,185,884 | (3,477) | 46,317 | 2,508,397 | 24,863 | 2,831,266 |
| <u>1,202,290</u> | <u>(3,477)</u> | <u>46,317</u> | <u>2,946,505</u> | <u>24,863</u> | <u>3,553,258</u> |
| | | | | | |
| <u>\$ 1,994,485</u> | <u>\$ 90,276</u> | <u>\$ 50,162</u> | <u>\$ 3,060,131</u> | <u>\$ 24,863</u> | <u>\$ 3,940,915</u> |

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2005

| Nonmajor Special Revenue Funds | | | | | |
|-------------------------------------|-------------------|-------------------------|-------------------------|--------------------------|-------------------------------------|
| | DRETAC | Certificate of Title | Recorder's Equipment | Intensive Supervision | Motor Vehicle Gasoline Tax |
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 685,740 | \$ 47,361 | \$ 309,316 | \$ 85,016 | \$ 896,145 |
| Cash with Fiscal and Escrow | - | - | - | - | - |
| Cash in Segregated Accounts | - | - | - | - | - |
| Receivables, Net of Allowances | 1,400 | 18,516 | 4,927 | 240,244 | 614,461 |
| Notes Receivable | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | 11,470 |
| Inventory | - | - | - | - | 605,831 |
| Total Assets | <u>\$ 687,140</u> | <u>\$ 65,877</u> | <u>\$ 314,243</u> | <u>\$ 325,260</u> | <u>\$ 2,127,907</u> |
| Liabilities | | | | | |
| Accounts Payable | \$ 25,134 | \$ 58,347 | - | \$ 22,796 | \$ 440,299 |
| Contracts Payable | - | - | 1,235 | - | 11,061 |
| Retainage Payable | - | - | - | - | - |
| Intergovernmental Payable | 7,459 | 19,614 | - | 7,625 | 93,710 |
| Advance from Other Funds | - | - | - | - | - |
| Due to Other Funds/Interfund Pay. | - | - | - | - | - |
| Deferred Revenue | - | - | - | 120,122 | - |
| Total Liabilities | <u>32,593</u> | <u>77,961</u> | <u>1,235</u> | <u>150,543</u> | <u>545,070</u> |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Encumbrances | 1,789 | 12,187 | - | - | 140,805 |
| Inventory | - | - | - | - | 605,831 |
| Notes Receivable | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Unreserved | 652,758 | (24,271) | 313,008 | 174,717 | 836,201 |
| Total Fund Balances (Deficit) | <u>654,547</u> | <u>(12,084)</u> | <u>313,008</u> | <u>174,717</u> | <u>1,582,837</u> |
| Total Liabilities and Fund Balances | <u>\$ 687,140</u> | <u>\$ 65,877</u> | <u>\$ 314,243</u> | <u>\$ 325,260</u> | <u>\$ 2,127,907</u> |

Nonmajor Special Revenue Funds

| Drug Court | Bascule Bridge | Community Housing Improvement | Youth Services | Reclaim Ohio | Medically Handicapped Child |
|-------------------|-----------------------|--------------------------------------|-----------------------|---------------------|------------------------------------|
| \$ 22,747 | \$ 32,215 | \$ 70,163 | \$ 205,216 | \$ 1,575,383 | \$ 375,382 |
| - | - | - | - | - | - |
| 24,532 | 55,409 | 676,068 | 74,280 | 866,281 | - |
| - | - | - | - | - | - |
| 34,140 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 81,419</u> | <u>\$ 87,624</u> | <u>\$ 746,231</u> | <u>\$ 279,496</u> | <u>\$ 2,441,664</u> | <u>\$ 375,382</u> |
| | | | | | |
| \$ 10,104 | \$ 33,234 | \$ 2,729 | \$ 22,303 | \$ 91,512 | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,866 | 8,579 | - | 5,089 | 30,671 | 37,087 |
| - | 105,000 | 127,500 | 100,000 | - | - |
| - | 14,000 | - | 1,882 | - | - |
| 24,532 | - | 676,068 | 14,414 | 421,429 | - |
| <u>36,502</u> | <u>160,813</u> | <u>806,297</u> | <u>143,688</u> | <u>543,612</u> | <u>37,087</u> |
| | | | | | |
| - | 331 | 9,455 | 2,730 | 2 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 44,917 | (73,520) | (69,521) | 133,078 | 1,898,050 | 338,295 |
| <u>44,917</u> | <u>(73,189)</u> | <u>(60,066)</u> | <u>135,808</u> | <u>1,898,052</u> | <u>338,295</u> |
| | | | | | |
| <u>\$ 81,419</u> | <u>\$ 87,624</u> | <u>\$ 746,231</u> | <u>\$ 279,496</u> | <u>\$ 2,441,664</u> | <u>\$ 375,382</u> |

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2005

| Nonmajor Special Revenue Funds | | | | | |
|-------------------------------------|--------------------------|---------------------------------|---------------------|--------------------|------------------------------|
| | Indigent Guardianship | County Probation Services | TB Clinic | Court Mediation | County Erosion Control |
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 160,049 | \$ 202,693 | \$ 702,208 | \$ 356,702 | \$ 8,618 |
| Cash with Fiscal and Escrow | - | - | - | - | - |
| Cash in Segregated Accounts | - | - | 7,970 | - | - |
| Receivables, Net of Allowances | 1,120 | 9,392 | 443,438 | 16,950 | - |
| Notes Receivable | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Inventory | - | - | 5,698 | - | - |
| Total Assets | <u>\$ 161,169</u> | <u>\$ 212,085</u> | <u>\$ 1,159,314</u> | <u>\$ 373,652</u> | <u>\$ 8,618</u> |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ 8,421 | \$ 21,720 | \$ 7,180 | \$ - |
| Contracts Payable | - | - | - | - | - |
| Retainage Payable | - | - | - | - | - |
| Intergovernmental Payable | - | 3,101 | 7,507 | 2,067 | - |
| Advance from Other Funds | - | - | - | - | 9,403 |
| Due to Other Funds/Interfund Pay. | - | - | - | - | 9,000 |
| Deferred Revenue | - | - | 443,438 | - | - |
| Total Liabilities | <u>-</u> | <u>11,522</u> | <u>472,665</u> | <u>9,247</u> | <u>18,403</u> |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Encumbrances | - | - | - | 1,545 | - |
| Inventory | - | - | 5,698 | - | - |
| Notes Receivable | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Unreserved | 161,169 | 200,563 | 680,951 | 362,860 | (9,785) |
| Total Fund Balances (Deficit) | <u>161,169</u> | <u>200,563</u> | <u>686,649</u> | <u>364,405</u> | <u>(9,785)</u> |
| Total Liabilities and Fund Balances | <u>\$ 161,169</u> | <u>\$ 212,085</u> | <u>\$ 1,159,314</u> | <u>\$ 373,652</u> | <u>\$ 8,618</u> |

Nonmajor Special Revenue Funds

| Supportive Living | Community Mental Health Medicaid | Golden Acres | Metropolitan Enforcement Group | Crime Laboratory | 911 System |
|--------------------------|---|---------------------|---------------------------------------|-------------------------|---------------------|
| \$ 1,601,159 | \$ - | \$ 1,817,077 | \$ 691,545 | \$ 1,277,399 | \$ 3,588,427 |
| - | - | - | - | - | - |
| 623,805 | - | 376,482 | 28,667 | - | - |
| - | - | - | 464,478 | 184,957 | 1,830,243 |
| - | - | - | - | - | - |
| - | - | 58,945 | - | - | - |
| <u>\$ 2,224,964</u> | <u>\$ -</u> | <u>\$ 2,252,504</u> | <u>\$ 1,184,690</u> | <u>\$ 1,462,356</u> | <u>\$ 5,418,670</u> |
| | | | | | |
| \$ 193,637 | \$ - | \$ 230,595 | \$ 33,890 | \$ 2,593 | \$ 48,733 |
| 15,550 | - | - | - | - | - |
| - | - | - | - | - | - |
| 58,706 | - | 55,505 | 8,169 | 1,094 | 16,552 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 425,114 | 184,957 | 1,830,243 |
| <u>267,893</u> | <u>-</u> | <u>286,100</u> | <u>467,173</u> | <u>188,644</u> | <u>1,895,528</u> |
| | | | | | |
| 95,073 | - | 88,482 | 5,351 | - | 392,991 |
| - | - | 58,945 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,861,998 | - | 1,818,977 | 712,166 | 1,273,712 | 3,130,151 |
| <u>1,957,071</u> | <u>-</u> | <u>1,966,404</u> | <u>717,517</u> | <u>1,273,712</u> | <u>3,523,142</u> |
| | | | | | |
| <u>\$ 2,224,964</u> | <u>\$ -</u> | <u>\$ 2,252,504</u> | <u>\$ 1,184,690</u> | <u>\$ 1,462,356</u> | <u>\$ 5,418,670</u> |

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2005

| | Nonmajor Special Revenue Funds | | | | |
|--|---|-----------------------------|--------------------------------------|------------------------------|--------------------------|
| | Child Support Enforcement Agency | Drug Enforcement | Law Enforcement Trust | Ditch Maintenance | Public Safety |
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 3,870,686 | \$ 18,998 | \$ 1,230,399 | \$ 145,622 | \$ 292,177 |
| Cash with Fiscal and Escrow | - | - | - | - | - |
| Cash in Segregated Accounts | - | 238,419 | - | - | - |
| Receivables, Net of Allowances | 2,412,608 | - | - | 63,170 | 588,790 |
| Notes Receivable | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Inventory | 1,536 | 2,314 | - | - | - |
| Total Assets | \$ 6,284,830 | \$ 259,731 | \$ 1,230,399 | \$ 208,792 | \$ 880,967 |
| Liabilities | | | | | |
| Accounts Payable | \$ 170,914 | \$ - | \$ - | \$ 11,292 | \$ 55,295 |
| Contracts Payable | - | - | - | - | - |
| Retainage Payable | - | - | - | - | - |
| Intergovernmental Payable | 61,119 | - | - | - | - |
| Advance from Other Funds | - | - | - | - | 77,540 |
| Due to Other Funds/Interfund Pay. | 175,834 | - | - | - | - |
| Deferred Revenue | 2,144,570 | - | - | 48,170 | 7,200 |
| Total Liabilities | 2,552,437 | - | - | 59,462 | 140,035 |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Encumbrances | 323,532 | - | - | 4,530 | 33,919 |
| Inventory | 1,536 | 2,314 | - | - | - |
| Notes Receivable | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Unreserved | 3,407,325 | 257,417 | 1,230,399 | 144,800 | 707,013 |
| Total Fund Balances (Deficit) | 3,732,393 | 259,731 | 1,230,399 | 149,330 | 740,932 |
| Total Liabilities and Fund Balances | \$ 6,284,830 | \$ 259,731 | \$ 1,230,399 | \$ 208,792 | \$ 880,967 |

Nonmajor Special Revenue Funds

| Litter Control | Linkages Plus/Byrne Memorial | P.A.I.R. | Local Law Enforcement Block Grant | Violent Offender | Marriage Licenses |
|-----------------------|-------------------------------------|-------------------|--|-------------------------|--------------------------|
| \$ 629 | \$ 18 | \$ 99,264 | \$ 661 | \$ 48,384 | \$ 69,654 |
| - | - | - | - | - | - |
| - | - | - | - | 19,560 | 2,144 |
| - | - | 2,445 | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 629</u> | <u>\$ 18</u> | <u>\$ 101,709</u> | <u>\$ 661</u> | <u>\$ 67,944</u> | <u>\$ 71,798</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 1,641 | \$ 31,239 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 1,641 | 31,239 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 629 | 18 | 101,709 | 661 | 66,303 | 40,559 |
| <u>629</u> | <u>18</u> | <u>101,709</u> | <u>661</u> | <u>66,303</u> | <u>40,559</u> |
| <u>\$ 629</u> | <u>\$ 18</u> | <u>\$ 101,709</u> | <u>\$ 661</u> | <u>\$ 67,944</u> | <u>\$ 71,798</u> |

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2005

| Nonmajor Special Revenue Funds | | | | | |
|--|------------------------------|---------------------------|---|---------------------------|--|
| | Medicaid Outreach | Court Security | Criminal History On-Line | MRDD- Medicaid | Prosecutor's Victim Witness |
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 1 | \$ 39,605 | \$ 8,506 | \$ 229,276 | \$ 58,587 |
| Cash with Fiscal and Escrow | - | - | - | - | - |
| Cash in Segregated Accounts | - | - | - | - | - |
| Receivables, Net of Allowances | - | - | - | - | 80,082 |
| Notes Receivable | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Inventory | - | - | - | - | - |
| Total Assets | <u>\$ 1</u> | <u>\$ 39,605</u> | <u>\$ 8,506</u> | <u>\$ 229,276</u> | <u>\$ 138,669</u> |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ 93,125 | \$ 6,720 |
| Contracts Payable | - | - | - | - | - |
| Retainage Payable | - | - | - | - | - |
| Intergovernmental Payable | - | - | - | 31,142 | 2,126 |
| Advance from Other Funds | - | - | - | - | - |
| Due to Other Funds/Interfund Pay. | - | - | - | - | 29,496 |
| Deferred Revenue | - | - | - | - | 55,360 |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>124,267</u> | <u>93,702</u> |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Encumbrances | - | - | - | 5,958 | - |
| Inventory | - | - | - | - | - |
| Notes Receivable | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Unreserved | <u>1</u> | <u>39,605</u> | <u>8,506</u> | <u>99,051</u> | <u>44,967</u> |
| Total Fund Balances (Deficit) | <u>1</u> | <u>39,605</u> | <u>8,506</u> | <u>105,009</u> | <u>44,967</u> |
| Total Liabilities and Fund Balances | <u>\$ 1</u> | <u>\$ 39,605</u> | <u>\$ 8,506</u> | <u>\$ 229,276</u> | <u>\$ 138,669</u> |

Nonmajor Special Revenue Funds

| Enforcement and Education | Juvenile School Liaison | Help America Vote Act | MRDD- Capital | Workforce Investment Act | Sheriff's Concealed Handgun |
|--|--|--------------------------------------|--------------------------|---|--|
| \$ 17,732 | \$ 15,086 | \$ 36,219 | \$ 333,001 | \$ 1,549,064 | \$ 57,827 |
| - | - | - | - | - | - |
| - | 5,833 | - | - | 1,045,198 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 17,732</u> | <u>\$ 20,919</u> | <u>\$ 36,219</u> | <u>\$ 333,001</u> | <u>\$ 2,594,262</u> | <u>\$ 57,827</u> |
| \$ - | \$ 1,485 | \$ 12,425 | \$ 1,200 | \$ 3,881 | \$ - |
| - | - | - | - | 322,844 | - |
| - | - | - | - | - | 2,209 |
| - | - | - | - | - | - |
| - | - | - | - | 81,069 | - |
| - | 5,833 | - | - | 442,861 | - |
| <u>-</u> | <u>7,318</u> | <u>12,425</u> | <u>1,200</u> | <u>850,655</u> | <u>2,209</u> |
| - | - | - | 38,243 | 191,538 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 17,732 | 13,601 | 23,794 | 293,558 | 1,552,069 | 55,618 |
| <u>17,732</u> | <u>13,601</u> | <u>23,794</u> | <u>331,801</u> | <u>1,743,607</u> | <u>55,618</u> |
| <u>\$ 17,732</u> | <u>\$ 20,919</u> | <u>\$ 36,219</u> | <u>\$ 333,001</u> | <u>\$ 2,594,262</u> | <u>\$ 57,827</u> |

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2005

| | Nonmajor Special Revenue Funds | | | | |
|-------------------------------------|--|---------------------------------------|--|------------------------|--|
| | Juvenile Indigent Alcohol Program | Atrazine Grant Program | Prosecutors Adult Diversion Program | AIM Program | Domestic Relations Title IV-E |
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 1,135 | \$ 13,694 | \$ 10,750 | \$ 41,100 | \$ 650,541 |
| Cash with Fiscal and Escrow | - | - | - | - | - |
| Cash in Segregated Accounts | - | - | - | - | - |
| Receivables, Net of Allowances | - | 95,000 | - | - | 2,936,061 |
| Notes Receivable | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Inventory | - | - | - | - | - |
| Total Assets | <u>\$ 1,135</u> | <u>\$ 108,694</u> | <u>\$ 10,750</u> | <u>\$ 41,100</u> | <u>\$ 3,586,602</u> |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 6,000 | \$ - | \$ - |
| Contracts Payable | - | - | - | - | - |
| Retainage Payable | - | - | - | - | - |
| Intergovernmental Payable | - | - | - | 4,575 | - |
| Advance from Other Funds | - | 20,000 | - | - | - |
| Due to Other Funds/Interfund Pay. | - | - | - | 35,000 | - |
| Deferred Revenue | - | 83,413 | - | - | 2,463,379 |
| Total Liabilities | <u>-</u> | <u>103,413</u> | <u>6,000</u> | <u>39,575</u> | <u>2,463,379</u> |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Encumbrances | - | - | - | - | - |
| Inventory | - | - | - | - | - |
| Notes Receivable | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Unreserved | <u>1,135</u> | <u>5,281</u> | <u>4,750</u> | <u>1,525</u> | <u>1,123,223</u> |
| Total Fund Balances (Deficit) | <u>1,135</u> | <u>5,281</u> | <u>4,750</u> | <u>1,525</u> | <u>1,123,223</u> |
| Total Liabilities and Fund Balances | <u>\$ 1,135</u> | <u>\$ 108,694</u> | <u>\$ 10,750</u> | <u>\$ 41,100</u> | <u>\$ 3,586,602</u> |

| Total Nonmajor Special Revenue Funds | Debt Service Fund | Capital Project | | Total Nonmajor Governmental Funds |
|---|-------------------------|----------------------------------|--|--|
| | | Jail Facility Construction | | |
| \$ 32,591,551 | \$ 486,014 | \$ 1,530,331 | | \$ 34,607,896 |
| 652,847 | - | - | | 652,847 |
| 280,493 | - | - | | 280,493 |
| 18,959,472 | 6,596,794 | - | | 25,556,266 |
| 599,467 | - | - | | 599,467 |
| 48,055 | 164,856 | - | | 212,911 |
| 676,095 | - | - | | 676,095 |
| <u>\$ 53,807,980</u> | <u>\$ 7,247,664</u> | <u>\$ 1,530,331</u> | | <u>\$ 62,585,975</u> |
| | | | | |
| \$ 2,862,006 | \$ 2,686 | \$ - | | \$ 2,864,692 |
| 766,244 | - | - | | 766,244 |
| 3,688 | - | - | | 3,688 |
| 740,019 | - | - | | 740,019 |
| 439,443 | 230,000 | - | | 669,443 |
| 1,344,000 | 192,121 | - | | 1,536,121 |
| 12,007,616 | 6,591,436 | - | | 18,599,052 |
| <u>18,163,016</u> | <u>7,016,243</u> | <u>-</u> | | <u>25,179,259</u> |
| | | | | |
| 2,643,388 | - | 395,000 | | 3,038,388 |
| 676,095 | - | - | | 676,095 |
| 953,126 | - | - | | 953,126 |
| - | 231,421 | - | | 231,421 |
| 31,372,355 | - | 1,135,331 | | 32,507,686 |
| <u>35,644,964</u> | <u>231,421</u> | <u>1,530,331</u> | | <u>37,406,716</u> |
| | | | | |
| <u>\$ 53,807,980</u> | <u>\$ 7,247,664</u> | <u>\$ 1,530,331</u> | | <u>\$ 62,585,975</u> |

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2005

| | Nonmajor Special Revenue Funds | | | | |
|--|---|------------------|--|--|-----------------------------------|
| | Alcohol and Drug Service Board | T-Federal | Community Development Block Grant | Lorain Area Microloan Program | Computerized Legal Research |
| Revenues | | | | | |
| Taxes | | | | | |
| Property | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales | - | - | - | - | - |
| Licenses, Permits, and Fees | - | - | - | - | - |
| Charges for Services | - | - | - | - | 265,850 |
| Fines and Forfeitures | - | - | - | - | - |
| Intergovernmental Revenue | 4,368,557 | 26,733 | 499,828 | - | - |
| Special Assessments | - | - | - | - | - |
| Interest Income | - | - | 20,260 | - | - |
| Other | 18,937 | 11 | 26 | 6,691 | - |
| Total Revenues | <u>4,387,494</u> | <u>26,744</u> | <u>520,114</u> | <u>6,691</u> | <u>265,850</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 34,140 | - | - | - | 147,021 |
| Judicial | - | - | - | - | - |
| Public Safety | - | 91,849 | - | - | 13,013 |
| Public Works | - | - | - | - | - |
| Health | 4,510,961 | - | - | - | - |
| Human Services | - | - | - | - | - |
| Economic Development and Assistance | - | - | 850,852 | - | - |
| Debt Service: | | | | | |
| Principal Repayments | - | - | - | - | - |
| Interest Paid | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | <u>4,545,101</u> | <u>91,849</u> | <u>850,852</u> | <u>-</u> | <u>160,034</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(157,607)</u> | <u>(65,105)</u> | <u>(330,738)</u> | <u>6,691</u> | <u>105,816</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | 71,802 | 10,045 | - | - |
| Transfers Out | - | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Proceeds of Refunding Bonds | - | - | - | - | - |
| Premium on Refunding Bonds | - | - | - | - | - |
| Accrued Interest on Refunding Bonds | - | - | - | - | - |
| Premium on Notes | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>71,802</u> | <u>10,045</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | (157,607) | 6,697 | (320,693) | 6,691 | 105,816 |
| Fund Balance (Deficit) at Beginning of Year | 1,039,307 | 33,011 | 765,851 | 169,533 | 545,997 |
| Increase (Decrease) in Reserve for Inventory | <u>97</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance (Deficit) at End of Year | <u>\$ 881,797</u> | <u>\$ 39,708</u> | <u>\$ 445,158</u> | <u>\$ 176,224</u> | <u>\$ 651,813</u> |

Nonmajor Special Revenue Funds

| <u>Jail Facility Operation</u> | <u>Dog and Kennel</u> | <u>Recycle Ohio</u> | <u>Solid Waste</u> | <u>Justice Assistance Grant Program</u> | <u>Real Estate Assessment</u> |
|--|-------------------------------|-------------------------|------------------------|---|-----------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7,344,440 | - | - | - | - | - |
| - | 244,730 | - | 3,280,682 | - | - |
| - | - | - | - | - | 2,751,036 |
| - | 22,532 | - | - | - | - |
| - | - | 332,668 | - | 64,863 | - |
| - | - | - | 9,558 | - | - |
| 58,239 | 13,389 | - | 59,809 | - | - |
| <u>7,402,679</u> | <u>280,651</u> | <u>332,668</u> | <u>3,350,049</u> | <u>64,863</u> | <u>2,751,036</u> |
| - | - | - | - | - | 3,095,687 |
| - | - | - | - | - | - |
| 10,787,997 | - | - | - | 40,000 | - |
| - | 368,182 | 293,361 | 2,926,614 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>10,787,997</u> | <u>368,182</u> | <u>293,361</u> | <u>2,926,614</u> | <u>40,000</u> | <u>3,095,687</u> |
| <u>(3,385,318)</u> | <u>(87,531)</u> | <u>39,307</u> | <u>423,435</u> | <u>24,863</u> | <u>(344,651)</u> |
| 3,180,000 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>3,180,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| (205,318) | (87,531) | 39,307 | 423,435 | 24,863 | (344,651) |
| 1,407,608 | 84,054 | 7,010 | 2,523,070 | - | 3,897,909 |
| - | - | - | - | - | - |
| <u>\$ 1,202,290</u> | <u>\$ (3,477)</u> | <u>\$ 46,317</u> | <u>\$ 2,946,505</u> | <u>\$ 24,863</u> | <u>\$ 3,553,258</u> |

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds (continued)
 For the Year Ended December 31, 2005

| | Nonmajor Special Revenue Funds | | | | |
|--|--------------------------------|-------------------------|-------------------------|--------------------------|-------------------------------------|
| | DRETAC | Certificate of Title | Recorder's Equipment | Intensive Supervision | Motor Vehicle Gasoline Tax |
| Revenues | | | | | |
| Taxes | | | | | |
| Property | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales | - | - | - | - | - |
| Licenses, Permits, and Fees | - | - | 207,150 | - | - |
| Charges for Services | 574,825 | 1,128,388 | - | - | 271,487 |
| Fines and Forfeitures | - | - | - | - | - |
| Intergovernmental Revenue | - | - | - | 480,529 | 7,259,394 |
| Special Assessments | - | - | - | - | - |
| Interest Income | - | - | - | - | 34,246 |
| Other | 1,400 | - | 23,112 | - | 467,286 |
| Total Revenues | <u>576,225</u> | <u>1,128,388</u> | <u>230,262</u> | <u>480,529</u> | <u>8,032,413</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 602,585 | 1,232,107 | 162,079 | - | - |
| Judicial | - | 1,003 | - | - | - |
| Public Safety | - | - | - | 479,522 | - |
| Public Works | - | - | - | - | 8,454,176 |
| Health | - | - | - | - | - |
| Human Services | - | - | - | - | - |
| Economic Development and Assistance | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal Repayments | - | - | - | - | - |
| Interest Paid | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | <u>602,585</u> | <u>1,233,110</u> | <u>162,079</u> | <u>479,522</u> | <u>8,454,176</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(26,360)</u> | <u>(104,722)</u> | <u>68,183</u> | <u>1,007</u> | <u>(421,763)</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Proceeds of Refunding Bonds | - | - | - | - | - |
| Premium on Refunding Bonds | - | - | - | - | - |
| Accrued Interest on Refunding Bonds | - | - | - | - | - |
| Premium on Notes | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | (26,360) | (104,722) | 68,183 | 1,007 | (421,763) |
| Fund Balance (Deficit) at Beginning of Year | 680,907 | 92,638 | 244,825 | 173,710 | 1,988,639 |
| Increase (Decrease) in Reserve for Inventory | - | - | - | - | 15,961 |
| Fund Balance (Deficit) at End of Year | <u>\$ 654,547</u> | <u>\$ (12,084)</u> | <u>\$ 313,008</u> | <u>\$ 174,717</u> | <u>\$ 1,582,837</u> |

Nonmajor Special Revenue Funds

| <u>Drug Court</u> | <u>Bascule Bridge</u> | <u>Community Housing Improvement</u> | <u>Youth Services</u> | <u>Reclaim Ohio</u> | <u>Medically Handicapped Child</u> |
|-------------------|-----------------------|--------------------------------------|-----------------------|---------------------|------------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 276,194 |
| - | - | - | - | - | - |
| - | - | - | 228,200 | - | - |
| 57,400 | 555,371 | 228,240 | 36,004 | 2,196,505 | - |
| - | - | - | - | - | - |
| 4,750 | 708 | 2,006 | 45,065 | 2,637 | - |
| <u>62,150</u> | <u>556,079</u> | <u>230,246</u> | <u>309,269</u> | <u>2,199,142</u> | <u>276,194</u> |
| - | - | - | - | - | - |
| 5,544 | - | - | - | - | - |
| 102,997 | - | - | - | - | - |
| - | 568,265 | - | - | - | - |
| - | - | - | 418,932 | 2,041,897 | 211,258 |
| - | - | 239,849 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>108,541</u> | <u>568,265</u> | <u>239,849</u> | <u>418,932</u> | <u>2,041,897</u> | <u>211,258</u> |
| <u>(46,391)</u> | <u>(12,186)</u> | <u>(9,603)</u> | <u>(109,663)</u> | <u>157,245</u> | <u>64,936</u> |
| - | - | - | - | - | - |
| - | - | (10,000) | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>(10,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| (46,391) | (12,186) | (19,603) | (109,663) | 157,245 | 64,936 |
| 91,308 | (61,003) | (40,463) | 245,471 | 1,740,807 | 273,359 |
| - | - | - | - | - | - |
| <u>\$ 44,917</u> | <u>\$ (73,189)</u> | <u>\$ (60,066)</u> | <u>\$ 135,808</u> | <u>\$ 1,898,052</u> | <u>\$ 338,295</u> |

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds (continued)
 For the Year Ended December 31, 2005

| | Nonmajor Special Revenue Funds | | | | |
|--|--------------------------------|---------------------------------|-------------------|--------------------|------------------------------|
| | Indigent Guardianship | County Probation Services | TB Clinic | Court Mediation | County Erosion Control |
| Revenues | | | | | |
| Taxes | | | | | |
| Property | \$ - | \$ - | \$ 519,641 | \$ - | \$ - |
| Sales | - | - | - | - | - |
| Licenses, Permits, and Fees | - | 129,412 | - | 201,924 | - |
| Charges for Services | 35,229 | - | 3,773 | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Intergovernmental Revenue | - | - | - | - | - |
| Special Assessments | - | - | - | - | - |
| Interest Income | - | - | - | - | - |
| Other | - | 17 | 42 | 11 | 71,908 |
| Total Revenues | <u>35,229</u> | <u>129,429</u> | <u>523,456</u> | <u>201,935</u> | <u>71,908</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | - | - | - | - | - |
| Judicial | 31,739 | - | - | - | - |
| Public Safety | - | 174,968 | - | 122,755 | - |
| Public Works | - | - | - | - | 67,734 |
| Health | - | - | 570,208 | - | - |
| Human Services | - | - | - | - | - |
| Economic Development and Assistance | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal Repayments | - | - | - | - | - |
| Interest Paid | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | <u>31,739</u> | <u>174,968</u> | <u>570,208</u> | <u>122,755</u> | <u>67,734</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>3,490</u> | <u>(45,539)</u> | <u>(46,752)</u> | <u>79,180</u> | <u>4,174</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | (4,883) | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Proceeds of Refunding Bonds | - | - | - | - | - |
| Premium on Refunding Bonds | - | - | - | - | - |
| Accrued Interest on Refunding Bonds | - | - | - | - | - |
| Premium on Notes | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>(4,883)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | (1,393) | (45,539) | (46,752) | 79,180 | 4,174 |
| Fund Balance (Deficit) at Beginning of Year | 162,562 | 246,102 | 735,396 | 285,225 | (13,959) |
| Increase (Decrease) in Reserve for Inventory | - | - | (1,995) | - | - |
| Fund Balance (Deficit) at End of Year | <u>\$ 161,169</u> | <u>\$ 200,563</u> | <u>\$ 686,649</u> | <u>\$ 364,405</u> | <u>\$ (9,785)</u> |

Nonmajor Special Revenue Funds

| <u>Supportive Living</u> | <u>Community Mental Health Medicaid</u> | <u>Golden Acres</u> | <u>Metropolitan Enforcement Group</u> | <u>Crime Laboratory</u> | <u>911 System</u> |
|--------------------------|---|---------------------|---------------------------------------|-------------------------|---------------------|
| \$ - | \$ - | \$ - | \$ 433,806 | \$ 216,326 | \$ 2,046,143 |
| - | - | - | - | - | - |
| - | - | 2,605,574 | - | - | - |
| 4,108,420 | - | 182,067 | 404,796 | - | - |
| - | - | - | - | - | - |
| 1,716 | - | 16,062 | 340 | 6 | 98 |
| <u>4,110,136</u> | <u>-</u> | <u>2,803,703</u> | <u>838,942</u> | <u>216,332</u> | <u>2,046,241</u> |
| - | - | - | - | - | - |
| - | - | - | 774,418 | 181,656 | 1,139,728 |
| 4,075,600 | - | 4,051,147 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>4,075,600</u> | <u>-</u> | <u>4,051,147</u> | <u>774,418</u> | <u>181,656</u> | <u>1,139,728</u> |
| <u>34,536</u> | <u>-</u> | <u>(1,247,444)</u> | <u>64,524</u> | <u>34,676</u> | <u>906,513</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 34,536 | - | (1,247,444) | 64,524 | 34,676 | 906,513 |
| 1,922,535 | - | 3,203,233 | 652,993 | 1,239,036 | 2,616,629 |
| - | - | 10,615 | - | - | - |
| <u>\$ 1,957,071</u> | <u>\$ -</u> | <u>\$ 1,966,404</u> | <u>\$ 717,517</u> | <u>\$ 1,273,712</u> | <u>\$ 3,523,142</u> |

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds (continued)
 For the Year Ended December 31, 2005

| | Nonmajor Special Revenue Funds | | | | |
|--|---|---------------------|-----------------------------|----------------------|-------------------|
| | Child Support Enforcement Agency | Drug Enforcement | Law Enforcement Trust | Ditch Maintenance | Public Safety |
| Revenues | | | | | |
| Taxes | | | | | |
| Property | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales | - | - | - | - | - |
| Licenses, Permits, and Fees | - | - | - | - | - |
| Charges for Services | 1,179,864 | - | - | 47,683 | - |
| Fines and Forfeitures | - | 155,031 | 1,944,181 | - | - |
| Intergovernmental Revenue | 2,636,585 | 16,841 | - | 15,000 | 1,749,970 |
| Special Assessments | - | - | - | - | - |
| Interest Income | - | - | - | - | - |
| Other | 51,877 | 1,340 | - | - | - |
| Total Revenues | <u>3,868,326</u> | <u>173,212</u> | <u>1,944,181</u> | <u>62,683</u> | <u>1,749,970</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety | - | 135,748 | 1,037,282 | - | 1,093,842 |
| Public Works | - | - | - | 18,681 | - |
| Health | - | - | - | - | - |
| Human Services | 5,562,835 | - | - | - | - |
| Economic Development and Assistance | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal Repayments | - | - | - | - | - |
| Interest Paid | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | <u>5,562,835</u> | <u>135,748</u> | <u>1,037,282</u> | <u>18,681</u> | <u>1,093,842</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(1,694,509)</u> | <u>37,464</u> | <u>906,899</u> | <u>44,002</u> | <u>656,128</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Proceeds of Refunding Bonds | - | - | - | - | - |
| Premium on Refunding Bonds | - | - | - | - | - |
| Accrued Interest on Refunding Bonds | - | - | - | - | - |
| Premium on Notes | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | (1,694,509) | 37,464 | 906,899 | 44,002 | 656,128 |
| Fund Balance (Deficit) at Beginning of Year | 5,427,579 | 221,479 | 323,500 | 105,328 | 84,804 |
| Increase (Decrease) in Reserve for Inventory | <u>(677)</u> | <u>788</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance (Deficit) at End of Year | <u>\$ 3,732,393</u> | <u>\$ 259,731</u> | <u>\$ 1,230,399</u> | <u>\$ 149,330</u> | <u>\$ 740,932</u> |

Nonmajor Special Revenue Funds

| <u>Litter Control</u> | <u>Linkages Plus/Byrne Memorial</u> | <u>P.A.I.R.</u> | <u>Local Law Enforcement Block Grant</u> | <u>Violent Offender</u> | <u>Marriage Licenses</u> |
|-----------------------|-------------------------------------|-------------------|--|-------------------------|--------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | 60,568 |
| - | - | 16,433 | - | 58,684 | - |
| - | - | - | 103 | - | - |
| 500 | - | - | - | - | 3,507 |
| <u>500</u> | <u>-</u> | <u>16,433</u> | <u>103</u> | <u>58,684</u> | <u>64,075</u> |
| - | - | - | - | - | - |
| - | - | 15,495 | 2,906 | 44,392 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 61,602 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 15,495 | 2,906 | 44,392 | 61,602 |
| <u>500</u> | <u>-</u> | <u>938</u> | <u>(2,803)</u> | <u>14,292</u> | <u>2,473</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 500 | - | 938 | (2,803) | 14,292 | 2,473 |
| 129 | 18 | 100,771 | 3,464 | 52,011 | 38,086 |
| - | - | - | - | - | - |
| <u>\$ 629</u> | <u>\$ 18</u> | <u>\$ 101,709</u> | <u>\$ 661</u> | <u>\$ 66,303</u> | <u>\$ 40,559</u> |

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds (continued)
For the Year Ended December 31, 2005

| | Nonmajor Special Revenue Funds | | | | |
|--|--------------------------------|-------------------|--------------------------------|--------------------|-----------------------------------|
| | Medicaid Outreach | Court Security | Criminal History On-Line | MRDD Medicaid | Prosecutor's Victim Witness |
| Revenues | | | | | |
| Taxes | | | | | |
| Property | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales | - | - | - | - | - |
| Licenses, Permits, and Fees | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Intergovernmental Revenue | - | - | - | - | 153,952 |
| Special Assessments | - | - | - | - | - |
| Interest Income | - | - | - | - | - |
| Other | - | 20,337 | - | 137 | 20,013 |
| Total Revenues | <u>-</u> | <u>20,337</u> | <u>-</u> | <u>137</u> | <u>173,965</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety | - | 2,451 | - | - | 146,612 |
| Public Works | - | - | - | - | - |
| Health | - | - | - | 2,026,180 | - |
| Human Services | - | - | - | - | - |
| Economic Development and Assistance | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal Repayments | - | - | - | - | - |
| Interest Paid | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>2,451</u> | <u>-</u> | <u>2,026,180</u> | <u>146,612</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>-</u> | <u>17,886</u> | <u>-</u> | <u>(2,026,043)</u> | <u>27,353</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | 1,839,000 | - |
| Transfers Out | - | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Proceeds of Refunding Bonds | - | - | - | - | - |
| Premium on Refunding Bonds | - | - | - | - | - |
| Accrued Interest on Refunding Bonds | - | - | - | - | - |
| Premium on Notes | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,839,000</u> | <u>-</u> |
| Net Change in Fund Balance | - | 17,886 | - | (187,043) | 27,353 |
| Fund Balance (Deficit) at Beginning of Year | 1 | 21,719 | 8,506 | 292,052 | 17,614 |
| Increase (Decrease) in Reserve for Inventory | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance (Deficit) at End of Year | <u>\$ 1</u> | <u>\$ 39,605</u> | <u>\$ 8,506</u> | <u>\$ 105,009</u> | <u>\$ 44,967</u> |

Nonmajor Special Revenue Funds

| Enforcement and Education | Juvenile School Liaison | Help America Vote Act | MRDD- Capital | Workforce Investment Act | Sheriff's Concealed Handgun |
|---------------------------------|-------------------------------|-----------------------------|-------------------|--------------------------------|-----------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | 26,635 |
| - | - | - | - | - | - |
| 2,834 | - | - | - | - | - |
| - | 39,687 | 2,910,552 | - | 4,665,580 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 4 | - | - | 1,432 | - |
| <u>2,834</u> | <u>39,691</u> | <u>2,910,552</u> | <u>-</u> | <u>4,667,012</u> | <u>26,635</u> |
| - | - | 2,889,556 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 14,702 |
| - | - | - | - | - | - |
| - | - | - | 604,942 | - | - |
| - | 33,691 | - | - | 3,074,220 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>33,691</u> | <u>2,889,556</u> | <u>604,942</u> | <u>3,074,220</u> | <u>14,702</u> |
| <u>2,834</u> | <u>6,000</u> | <u>20,996</u> | <u>(604,942)</u> | <u>1,592,792</u> | <u>11,933</u> |
| - | - | - | 160,000 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>160,000</u> | <u>-</u> | <u>-</u> |
| 2,834 | 6,000 | 20,996 | (444,942) | 1,592,792 | 11,933 |
| 14,898 | 7,601 | 2,798 | 776,743 | 150,815 | 43,685 |
| - | - | - | - | - | - |
| <u>\$ 17,732</u> | <u>\$ 13,601</u> | <u>\$ 23,794</u> | <u>\$ 331,801</u> | <u>\$ 1,743,607</u> | <u>\$ 55,618</u> |

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2005

| | Nonmajor Special Revenue Funds | | | | |
|--|--|------------------------------|--|-----------------|-------------------------------------|
| | Juvenile Indigent Alcohol Program | Atrazine Grant Program | Prosecutors Adult Diversion Program | AIM Program | Domestic Relations Title IV-E |
| Revenues | | | | | |
| Taxes | | | | | |
| Property | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales | - | - | - | - | - |
| Licenses, Permits, and Fees | 649 | 70 | 4,000 | - | - |
| Charges for Services | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Intergovernmental Revenue | - | 11,587 | - | 61,116 | 1,286,620 |
| Special Assessments | - | - | - | - | - |
| Interest Income | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Revenues | <u>649</u> | <u>11,657</u> | <u>4,000</u> | <u>61,116</u> | <u>1,286,620</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | - | - | 6,000 | - | - |
| Judicial | - | - | - | 59,591 | 163,397 |
| Public Safety | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Health | - | 6,376 | - | - | - |
| Human Services | - | - | - | - | - |
| Economic Development and Assistance | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal Repayments | - | - | - | - | - |
| Interest Paid | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>6,376</u> | <u>6,000</u> | <u>59,591</u> | <u>163,397</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>649</u> | <u>5,281</u> | <u>(2,000)</u> | <u>1,525</u> | <u>1,123,223</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Proceeds of Refunding Bonds | - | - | - | - | - |
| Premium on Refunding Bonds | - | - | - | - | - |
| Accrued Interest on Refunding Bonds | - | - | - | - | - |
| Premium on Notes | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | 649 | 5,281 | (2,000) | 1,525 | 1,123,223 |
| Fund Balance (Deficit) at Beginning of Year | 486 | - | 6,750 | - | - |
| Increase (Decrease) in Reserve for Inventory | - | - | - | - | - |
| Fund Balance (Deficit) at End of Year | <u>\$ 1,135</u> | <u>\$ 5,281</u> | <u>\$ 4,750</u> | <u>\$ 1,525</u> | <u>\$ 1,123,223</u> |

| Total Nonmajor Special Revenue Funds | Debt Service Fund | Capital Project | | Total Nonmajor Governmental Funds |
|---|-------------------------|----------------------------------|---------------------|--|
| | | Jail Facility Construction | | |
| \$ 3,492,110 | \$ - | \$ - | \$ - | \$ 3,492,110 |
| 7,344,440 | - | - | - | 7,344,440 |
| 4,095,252 | - | - | - | 4,095,252 |
| 9,152,477 | 5,358 | - | - | 9,157,835 |
| 2,124,578 | - | - | - | 2,124,578 |
| 34,423,982 | 452,092 | - | - | 34,876,074 |
| - | 356,428 | - | - | 356,428 |
| 64,167 | - | - | - | 64,167 |
| 893,413 | - | - | - | 893,413 |
| <u>61,590,419</u> | <u>813,878</u> | <u>-</u> | <u>-</u> | <u>62,404,297</u> |
| 8,169,175 | - | - | - | 8,169,175 |
| 261,274 | - | - | - | 261,274 |
| 16,402,333 | - | - | - | 16,402,333 |
| 9,108,856 | - | - | - | 9,108,856 |
| 19,433,571 | - | - | - | 19,433,571 |
| 11,404,435 | - | - | - | 11,404,435 |
| 1,090,701 | - | - | - | 1,090,701 |
| - | - | - | - | - |
| - | 1,530,662 | - | - | 1,530,662 |
| - | 1,633,060 | - | - | 1,633,060 |
| - | - | 259,182 | - | 259,182 |
| <u>65,870,345</u> | <u>3,163,722</u> | <u>259,182</u> | <u>259,182</u> | <u>69,293,249</u> |
| <u>(4,279,926)</u> | <u>(2,349,844)</u> | <u>(259,182)</u> | <u>(259,182)</u> | <u>(6,888,952)</u> |
| 5,260,847 | - | - | - | 5,260,847 |
| (14,883) | - | - | - | (14,883) |
| - | (5,726,245) | - | - | (5,726,245) |
| - | 5,560,000 | - | - | 5,560,000 |
| - | 310,053 | - | - | 310,053 |
| - | 12,642 | - | - | 12,642 |
| - | 36,668 | - | - | 36,668 |
| <u>5,245,964</u> | <u>193,118</u> | <u>-</u> | <u>-</u> | <u>5,439,082</u> |
| 966,038 | (2,156,726) | (259,182) | (259,182) | (1,449,870) |
| 34,654,137 | 2,388,147 | 1,789,513 | 1,789,513 | 38,831,797 |
| <u>24,789</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>24,789</u> |
| <u>\$ 35,644,964</u> | <u>\$ 231,421</u> | <u>\$ 1,530,331</u> | <u>\$ 1,530,331</u> | <u>\$ 37,406,716</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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|---------------------|------------------|-------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 4,210,000 | \$ 3,904,559 | \$ 3,904,559 | \$ - | \$ 3,904,559 | \$ - |
| Other | 209,965 | 18,937 | 18,937 | - | 18,937 | - |
| Total Revenues | 4,419,965 | 3,923,496 | 3,923,496 | - | 3,923,496 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Health: | | | | | | |
| Salaries and Wages | 236,374 | 211,000 | 209,795 | - | 209,795 | 1,205 |
| Fringe Benefits | 92,051 | 100,651 | 91,790 | - | 91,790 | 8,861 |
| Supplies and Materials | 14,200 | 44,749 | 31,416 | - | 31,416 | 13,333 |
| Equipment | 7,890 | 37,250 | 36,766 | - | 36,766 | 484 |
| Contractual Services | 3,949,700 | 3,880,926 | 3,704,170 | - | 3,704,170 | 176,756 |
| Other | 23,750 | 54,904 | 48,554 | - | 48,554 | 6,350 |
| Total Expenditures | 4,323,965 | 4,329,480 | 4,122,491 | - | 4,122,491 | 206,989 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 96,000 | (405,984) | (198,995) | - | (198,995) | 206,989 |
| Other Financing Sources (Uses) | | | | | | |
| Advances - In | - | 874,361 | 874,361 | - | 874,361 | - |
| Advances - Out | - | (1,728,077) | (1,728,077) | - | (1,728,077) | - |
| Total Other Financing Sources (Uses) | - | (853,716) | (853,716) | - | (853,716) | - |
| Excess (Deficiency) of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures and Other Financing Sources (Uses) | 96,000 | (1,259,700) | (1,052,711) | \$ - | \$ (1,052,711) | \$ 206,989 |
| Fund Balance at Beginning of Year | 1,333,488 | 1,333,488 | 1,333,488 | | | |
| Fund Balance at End of Year | \$ 1,429,488 | \$ 73,788 | \$ 280,777 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 133,988 | \$ 26,733 | \$ 26,733 | \$ - | \$ 26,733 | \$ - |
| Other | - | 11 | 11 | - | 11 | - |
| Total Revenues | 133,988 | 26,744 | 26,744 | - | 26,744 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 84,500 | 54,500 | 52,067 | - | 52,067 | 2,433 |
| Fringe Benefits | 26,948 | 21,400 | 15,139 | - | 15,139 | 6,261 |
| Supplies and Materials | 500 | 1,600 | 1,079 | - | 1,079 | 521 |
| Equipment | 1,500 | - | - | - | - | - |
| Contractual Services | 15,000 | 25,900 | 24,338 | - | 24,338 | 1,562 |
| Other | 500 | 800 | 781 | - | 781 | 19 |
| Total Expenditures | 128,948 | 104,200 | 93,404 | - | 93,404 | 10,796 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 5,040 | (77,456) | (66,660) | - | (66,660) | 10,796 |
| Other Financing Sources | | | | | | |
| Operating Transfers - In | - | 71,802 | 71,802 | - | 71,802 | - |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures | 5,040 | (5,654) | 5,142 | \$ - | \$ 5,142 | \$ 10,796 |
| Fund Balance at Beginning of Year | 38,840 | 38,840 | 38,840 | | | |
| Fund Balance at End of Year | \$ 43,880 | \$ 33,186 | \$ 43,982 | | | |

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, 2005

| | <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 | \$ 336,680 | \$ 499,828 | \$ 499,828 | \$ - | \$ 499,828 | \$ - |
| Other | - | 26 | 26 | - | 26 | - |
| Total Revenues | 336,680 | 499,854 | 499,854 | - | 499,854 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Economic Development and Assistance: | | | | | | |
| Supplies and Materials | 4,600 | 2,349 | 1,226 | - | 1,226 | 1,123 |
| Equipment | 800 | 800 | - | - | - | 800 |
| Contractual Services | 392,931 | 1,223,504 | 643,124 | 544,711 | 1,187,835 | 35,669 |
| Other | 255,897 | 117,234 | 64,565 | - | 64,565 | 52,669 |
| Total Expenditures | 654,228 | 1,343,887 | 708,915 | 544,711 | 1,253,626 | 90,261 |
| (Deficiency) of Revenues (Under) Expenditures | (317,548) | (844,033) | (209,061) | (544,711) | (753,772) | 90,261 |
| Other Financing Sources (Uses) | | | | | | |
| Advances - In | 248,000 | 935,000 | 935,000 | - | 935,000 | - |
| Advances - Out | - | (318,020) | (318,020) | - | (318,020) | - |
| Operating Transfers - In | - | 10,045 | 10,045 | - | 10,045 | - |
| Total Other Financing Sources | 248,000 | 627,025 | 627,025 | - | 627,025 | - |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses) | (69,548) | (217,008) | 417,964 | <u>\$ (544,711)</u> | <u>\$ (126,747)</u> | <u>\$ 90,261</u> |
| Fund Balance at Beginning of Year | 285,196 | 285,196 | 285,196 | | | |
| Fund Balance at End of Year | \$ 215,648 | \$ 68,188 | \$ 703,160 | | | |

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, 2005

| | <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 | \$ 2,950 | \$ 6,691 | \$ 6,691 | \$ - | \$ 6,691 | \$ - |
| Total Revenues | <u>2,950</u> | <u>6,691</u> | <u>6,691</u> | <u>-</u> | <u>6,691</u> | <u>-</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Economic Development and Assistance: | | | | | | |
| Supplies and Materials | 50 | 50 | - | - | - | 50 |
| Contractual Services | 550 | 550 | - | - | - | 550 |
| Other | 2,350 | 2,350 | - | - | - | 2,350 |
| Total Expenditures | <u>2,950</u> | <u>2,950</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,950</u> |
| Excess of Revenues Over Expenditures | - | 3,741 | 6,691 | <u>\$ -</u> | <u>\$ 6,691</u> | <u>\$ 2,950</u> |
| Fund Balance at Beginning of Year | 169,533 | 169,533 | 169,533 | | | |
| Fund Balance at End of Year | <u>\$ 169,533</u> | <u>\$ 173,274</u> | <u>\$ 176,224</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, 2005

| | <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 | \$ 219,615 | \$ 261,459 | \$ 265,381 | \$ - | \$ 265,381 | \$ 3,922 |
| Total Revenues | <u>219,615</u> | <u>261,459</u> | <u>265,381</u> | <u>-</u> | <u>265,381</u> | <u>3,922</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive: | | | | | | |
| Supplies and Materials | 39,115 | 39,115 | 20,476 | 4,800 | 25,276 | 13,839 |
| Equipment | 148,205 | 146,010 | 93,915 | 13,013 | 106,928 | 39,082 |
| Contractual Services | 33,100 | 73,915 | 44,357 | - | 44,357 | 29,558 |
| Other | 1,000 | 1,000 | 133 | - | 133 | 867 |
| Total Expenditures | <u>221,420</u> | <u>260,040</u> | <u>158,881</u> | <u>17,813</u> | <u>176,694</u> | <u>83,346</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,805) | 1,419 | 106,500 | <u>\$ (17,813)</u> | <u>\$ 88,687</u> | <u>\$ 87,268</u> |
| Fund Balance at Beginning of Year | <u>549,976</u> | <u>549,976</u> | <u>549,976</u> | | | |
| Fund Balance at End of Year | <u>\$ 548,171</u> | <u>\$ 551,395</u> | <u>\$ 656,476</u> | | | |

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

| | <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 | \$ 6,500,000 | \$ 7,389,192 | \$ 7,389,192 | \$ - | \$ 7,389,192 | \$ - |
| Other | 40,000 | 60,615 | 58,239 | - | 58,239 | (2,376) |
| Total Revenues | 6,540,000 | 7,449,807 | 7,447,431 | - | 7,447,431 | (2,376) |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 6,716,401 | 7,167,448 | 7,075,098 | - | 7,075,098 | 92,350 |
| Fringe Benefits | 2,260,000 | 2,493,953 | 2,440,784 | - | 2,440,784 | 53,169 |
| Supplies and Materials | 142,862 | 213,211 | 195,666 | 11,241 | 206,907 | 6,304 |
| Equipment | 146,387 | 88,986 | 69,751 | 6,176 | 75,927 | 13,059 |
| Contractual Services | 951,312 | 1,208,543 | 1,084,820 | 34,376 | 1,119,196 | 89,347 |
| Capital Outlay | - | 3,500 | 3,485 | - | 3,485 | 15 |
| Fees | 150,030 | - | - | - | - | - |
| Other | 6,500 | 6,200 | 3,549 | - | 3,549 | 2,651 |
| Total Expenditures | 10,373,492 | 11,181,841 | 10,873,153 | 51,793 | 10,924,946 | 256,895 |
| (Deficiency) of Revenues (Under) Expenditures | (3,833,492) | (3,732,034) | (3,425,722) | (51,793) | (3,477,515) | 254,519 |
| Other Financing Sources | | | | | | |
| Operating Transfers - In | 4,044,920 | 3,180,000 | 3,180,000 | - | 3,180,000 | - |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures | 211,428 | (552,034) | (245,722) | <u>\$ (51,793)</u> | <u>\$ (297,515)</u> | <u>\$ 254,519</u> |
| Fund Balance at Beginning of Year | 1,117,075 | 1,117,075 | 1,117,075 | | | |
| Fund Balance at End of Year | \$ 1,328,503 | \$ 565,041 | \$ 871,353 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Charges for Services | \$ 3,000 | \$ 3,140 | \$ 3,140 | \$ - | \$ 3,140 | \$ - |
| Licenses, Permits and Fees | 290,500 | 244,367 | 245,860 | - | 245,860 | 1,493 |
| Fines and Forfeitures | 24,500 | 22,532 | 22,532 | - | 22,532 | - |
| Other | 12,400 | 13,369 | 13,389 | - | 13,389 | 20 |
| Total Revenues | 330,400 | 283,408 | 284,921 | - | 284,921 | 1,513 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Health: | | | | | | |
| Salaries and Wages | 178,463 | 192,788 | 188,957 | - | 188,957 | 3,831 |
| Fringe Benefits | 58,996 | 79,821 | 78,614 | - | 78,614 | 1,207 |
| Supplies and Materials | 15,012 | 20,389 | 15,270 | - | 15,270 | 5,119 |
| Equipment | 37,338 | 39,838 | 37,804 | - | 37,804 | 2,034 |
| Contractual Services | 24,200 | 53,055 | 29,060 | - | 29,060 | 23,995 |
| Fees | 5,000 | 2,500 | - | - | - | 2,500 |
| Other | 35,761 | 24,986 | 19,347 | - | 19,347 | 5,639 |
| Total Expenditures | 354,770 | 413,377 | 369,052 | - | 369,052 | 44,325 |
| (Deficiency) of Revenues (Under) Expenditures | (24,370) | (129,969) | (84,131) | - | (84,131) | 45,838 |
| Other Financing Sources | | | | | | |
| Advances - In | - | 72,000 | 72,000 | - | 72,000 | - |
| (Deficiency) of Revenues and Other Financing Sources (Under) Expenditures | (24,370) | (57,969) | (12,131) | <u>\$ -</u> | <u>\$ (12,131)</u> | <u>\$ 45,838</u> |
| Fund Balance at Beginning of Year | 98,465 | 98,465 | 98,465 | | | |
| Fund Balance at End of Year | \$ 74,095 | \$ 40,496 | \$ 86,334 | | | |

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, 2005

| | <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 | \$ 244,455 | \$ 294,148 | \$ 294,148 | \$ - | \$ 294,148 | \$ - |
| Total Revenues | 244,455 | 294,148 | 294,148 | - | 294,148 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Health: | | | | | | |
| Supplies and Materials | 21,600 | 29,438 | 29,281 | - | 29,281 | 157 |
| Equipment | 25,000 | 17,941 | 15,486 | - | 15,486 | 2,455 |
| Contractual Services | 74,024 | 79,916 | 79,766 | - | 79,766 | 150 |
| Other | 130,932 | 174,417 | 169,343 | 3,844 | 173,187 | 1,230 |
| Total Expenditures | 251,556 | 301,712 | 293,876 | 3,844 | 297,720 | 3,992 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (7,101) | (7,564) | 272 | (3,844) | (3,572) | 3,992 |
| Other Financing (Uses) | | | | | | |
| Advances - Out | - | (52,700) | (52,700) | - | (52,700) | - |
| (Deficiency) of Revenues and Other Financing Sources (Under) Expenditures | (7,101) | (60,264) | (52,428) | <u>\$ (3,844)</u> | <u>\$ (56,272)</u> | <u>\$ 3,992</u> |
| Fund Balance at Beginning of Year | 64,070 | 64,070 | 64,070 | | | |
| Fund Balance at End of Year | \$ 56,969 | \$ 3,806 | \$ 11,642 | | | |

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, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|-----------------------|---|---|
| Revenues | | | | | | |
| Licenses, Permits, and Fees | \$ 3,100,000 | \$ 3,148,822 | \$ 3,148,822 | \$ - | \$ 3,148,822 | \$ - |
| Other | 10,035 | 32,606 | 32,606 | - | 32,606 | - |
| Total Revenues | <u>3,110,035</u> | <u>3,181,428</u> | <u>3,181,428</u> | <u>-</u> | <u>3,181,428</u> | <u>-</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Health: | | | | | | |
| Salaries and Wages | 192,000 | 231,690 | 230,502 | - | 230,502 | 1,188 |
| Fringe Benefits | 66,100 | 83,066 | 82,291 | - | 82,291 | 775 |
| Supplies and Materials | 22,000 | 30,561 | 22,980 | - | 22,980 | 7,581 |
| Equipment | 13,000 | 20,410 | 11,417 | 5,936 | 17,353 | 3,057 |
| Contractual Services | 1,697,212 | 2,065,404 | 1,915,687 | 94,873 | 2,010,560 | 54,844 |
| Capital Outlay | 200,000 | 196,875 | 8,197 | - | 8,197 | 188,678 |
| Fees | 95,000 | 95,000 | 52,224 | - | 52,224 | 42,776 |
| Other | 726,903 | 717,584 | 614,809 | 3,226 | 618,035 | 99,549 |
| Total Expenditures | <u>3,012,215</u> | <u>3,440,590</u> | <u>2,938,107</u> | <u>104,035</u> | <u>3,042,142</u> | <u>398,448</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 97,820 | (259,162) | 243,321 | <u>\$ (104,035)</u> | <u>\$ 139,286</u> | <u>\$ 398,448</u> |
| Fund Balance at Beginning of Year | <u>1,730,724</u> | <u>1,730,724</u> | <u>1,730,724</u> | | | |
| Fund Balance at End of Year | <u>\$ 1,828,544</u> | <u>\$ 1,471,562</u> | <u>\$ 1,974,045</u> | | | |

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, 2005

| | <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 | \$ 64,863 | \$ 64,863 | \$ 64,863 | \$ - | \$ 64,863 | \$ - |
| Total Revenues | <u>64,863</u> | <u>64,863</u> | <u>64,863</u> | <u>-</u> | <u>64,863</u> | <u>-</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety | | | | | | |
| Supplies | 4,500 | 4,500 | - | - | - | 4,500 |
| Equipment | 17,338 | 17,338 | - | - | - | 17,338 |
| Other | 43,025 | 43,025 | 40,000 | - | 40,000 | 3,025 |
| Total Expenditures | <u>64,863</u> | <u>64,863</u> | <u>40,000</u> | <u>-</u> | <u>40,000</u> | <u>24,863</u> |
| Excess of Revenues Over Expenditures | - | - | 24,863 | <u>\$ -</u> | <u>\$ 24,863</u> | <u>\$ 24,863</u> |
| Fund Balance at Beginning of Year | - | - | - | | | |
| Fund Balance at End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 24,863</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, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|------------------------------------|----------------------------|-------------------------|---------------------|---------------------|---|---|
| Revenues | | | | | | |
| Charges for Services | \$ 2,501,000 | \$ 2,789,603 | \$ 2,790,186 | \$ - | \$ 2,790,186 | \$ 583 |
| Total Revenues | 2,501,000 | 2,789,603 | 2,790,186 | - | 2,790,186 | 583 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive: | | | | | | |
| Salaries and Wages | 1,025,262 | 1,025,262 | 941,041 | - | 941,041 | 84,221 |
| Fringe Benefits | 326,955 | 376,955 | 356,521 | - | 356,521 | 20,434 |
| Supplies and Materials | 588,697 | 558,000 | 336,463 | 22,151 | 358,614 | 199,386 |
| Equipment | 369,661 | 366,406 | 91,446 | 9,926 | 101,372 | 265,034 |
| Contractual Services | 2,867,220 | 2,828,580 | 1,134,449 | 981,329 | 2,115,778 | 712,802 |
| Other | 98,625 | 98,625 | 44,026 | 10,375 | 54,401 | 44,224 |
| Total Expenditures | 5,276,420 | 5,253,828 | 2,903,946 | 1,023,781 | 3,927,727 | 1,326,101 |
| (Deficiency) of Revenues | | | | | | |
| (Under) Expenditures | (2,775,420) | (2,464,225) | (113,760) | \$ (1,023,781) | \$ (1,137,541) | \$ 1,326,684 |
| Fund Balance at Beginning of Year | 4,047,895 | 4,047,895 | 4,047,895 | | | |
| Fund Balance at End of Year | \$ 1,272,475 | \$ 1,583,670 | \$ 3,934,135 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|-------------------|-------------------|-------------------|--------------------------------|---|
| Revenues | | | | | | |
| Charges for Services | \$ 514,000 | \$ 574,825 | \$ 574,825 | \$ - | \$ 574,825 | \$ - |
| Total Revenues | 514,000 | 574,825 | 574,825 | - | 574,825 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive: | | | | | | |
| Salaries and Wages | 320,575 | 335,575 | 319,294 | - | 319,294 | 16,281 |
| Fringe Benefits | 114,373 | 127,473 | 96,642 | - | 96,642 | 30,831 |
| Supplies and Materials | 27,528 | 29,027 | 10,034 | - | 10,034 | 18,993 |
| Equipment | 61,915 | 61,915 | 24,240 | 414 | 24,654 | 37,261 |
| Contractual Services | 7,265 | 7,265 | 95 | - | 95 | 7,170 |
| Other | 160,288 | 164,395 | 142,200 | 1,375 | 143,575 | 20,820 |
| Total Expenditures | 691,944 | 725,650 | 592,505 | 1,789 | 594,294 | 131,356 |
| (Deficiency) of Revenues (Under) Expenditures | (177,944) | (150,825) | (17,680) | <u>\$ (1,789)</u> | <u>\$ (19,469)</u> | <u>\$ 131,356</u> |
| Fund Balance at Beginning of Year | 703,420 | 703,420 | 703,420 | | | |
| Fund Balance at End of Year | <u>\$ 525,476</u> | <u>\$ 552,595</u> | <u>\$ 685,740</u> | | | |

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, 2005

| | <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 | \$ 1,200,000 | \$ 1,109,872 | \$ 1,109,872 | \$ - | \$ 1,109,872 | \$ - |
| Total Revenues | <u>1,200,000</u> | <u>1,109,872</u> | <u>1,109,872</u> | <u>-</u> | <u>1,109,872</u> | <u>-</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive: | | | | | | |
| Salaries and Wages | 875,000 | 815,000 | 814,653 | - | 814,653 | 347 |
| Fringe Benefits | 424,000 | 344,829 | 335,812 | - | 335,812 | 9,017 |
| Supplies and Materials | 10,277 | 21,156 | 18,723 | 1,871 | 20,594 | 562 |
| Equipment | 16,345 | 27,335 | 12,711 | 12,297 | 25,008 | 2,327 |
| Contractual Services | 12,989 | 34,449 | 31,742 | 2,302 | 34,044 | 405 |
| Other | 17,164 | 16,800 | 14,637 | 776 | 15,413 | 1,387 |
| Total Expenditures | <u>1,355,775</u> | <u>1,259,569</u> | <u>1,228,278</u> | <u>17,246</u> | <u>1,245,524</u> | <u>14,045</u> |
| (Deficiency) of Revenues | | | | | | |
| (Under) Expenditures | (155,775) | (149,697) | (118,406) | \$ <u>(17,246)</u> | \$ <u>(135,652)</u> | \$ <u>14,045</u> |
| Fund Balance at Beginning of Year | 165,767 | 165,767 | 165,767 | | | |
| Fund Balance at End of Year | <u>\$ 9,992</u> | <u>\$ 16,070</u> | <u>\$ 47,361</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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|-------------------|-------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Licenses, Permits and Fees | \$ 282,550 | \$ 206,808 | \$ 208,485 | \$ - | \$ 208,485 | \$ 1,677 |
| Other | 25,000 | 18,185 | 18,185 | - | 18,185 | - |
| Total Revenues | 307,550 | 224,993 | 226,670 | - | 226,670 | 1,677 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive: | | | | | | |
| Supplies | 10,000 | 10,000 | 6,599 | - | 6,599 | 3,401 |
| Equipment | 58,239 | 58,885 | 48,224 | - | 48,224 | 10,661 |
| Contractual Services | 217,482 | 215,482 | 106,021 | - | 106,021 | 109,461 |
| Total Expenditures | 285,721 | 284,367 | 160,844 | - | 160,844 | 123,523 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 21,829 | (59,374) | 65,826 | \$ - | \$ 65,826 | \$ 125,200 |
| Fund Balance at Beginning of Year | 243,490 | 243,490 | 243,490 | | | |
| Fund Balance at End of Year | \$ 265,319 | \$ 184,116 | \$ 309,316 | | | |

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, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 480,488 | \$ 480,529 | \$ 480,529 | \$ - | \$ 480,529 | \$ - |
| Total Revenues | 480,488 | 480,529 | 480,529 | - | 480,529 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 343,450 | 355,750 | 323,131 | - | 323,131 | 32,619 |
| Fringe Benefits | 132,846 | 131,831 | 110,790 | - | 110,790 | 21,041 |
| Supplies and Materials | - | 40,630 | 40,578 | - | 40,578 | 52 |
| Equipment | - | - | - | - | - | - |
| Other | 4,192 | 4,192 | 386 | - | 386 | 3,806 |
| Total Expenditures | 480,488 | 532,403 | 474,885 | - | 474,885 | 57,518 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | (51,874) | 5,644 | - | 5,644 | 57,518 |
| Other Financing Sources (Uses) | | | | | | |
| Advances - In | - | 20,000 | 20,000 | - | 20,000 | - |
| Advances - Out | - | (20,000) | (20,000) | - | (20,000) | - |
| Total Other Financing Sources | - | - | - | - | - | - |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | - | (51,874) | 5,644 | <u>\$ -</u> | <u>\$ 5,644</u> | <u>\$ 57,518</u> |
| Fund Balance at Beginning of Year | 79,372 | 79,372 | 79,372 | | | |
| Fund Balance at End of Year | \$ 79,372 | \$ 27,498 | \$ 85,016 | | | |

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, 2005

| | <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 | \$ 55,000 | \$ 271,467 | \$ 271,487 | \$ - | \$ 271,487 | \$ 20 |
| Intergovernmental | 7,047,000 | 7,014,887 | 7,065,607 | - | 7,065,607 | 50,720 |
| Interest | 40,000 | 33,983 | 33,983 | - | 33,983 | - |
| Other | 245,000 | 419,966 | 430,970 | - | 430,970 | 11,004 |
| Total Revenues | <u>7,387,000</u> | <u>7,740,303</u> | <u>7,802,047</u> | <u>-</u> | <u>7,802,047</u> | <u>61,744</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Works: | | | | | | |
| Salaries and Wages | 3,697,524 | 3,602,871 | 3,596,106 | - | 3,596,106 | 6,765 |
| Fringe Benefits | 1,080,438 | 1,432,391 | 1,384,372 | - | 1,384,372 | 48,019 |
| Supplies and Materials | 1,421,581 | 1,821,476 | 1,680,548 | 69,357 | 1,749,905 | 71,571 |
| Equipment | 346,780 | 438,312 | 254,396 | 119,468 | 373,864 | 64,448 |
| Contractual Services | 2,199,804 | 1,623,885 | 1,483,600 | 21,709 | 1,505,309 | 118,576 |
| Other | 302,316 | 238,300 | 194,901 | - | 194,901 | 43,399 |
| Total Expenditures | <u>9,048,443</u> | <u>9,157,235</u> | <u>8,593,923</u> | <u>210,534</u> | <u>8,804,457</u> | <u>352,778</u> |
| (Deficiency) of Revenues | | | | | | |
| (Under) Expenditures | (1,661,443) | (1,416,932) | (791,876) | <u>\$ (210,534)</u> | <u>\$ (1,002,410)</u> | <u>\$ 414,522</u> |
| Fund Balance at Beginning of Year | 1,688,021 | 1,688,021 | 1,688,021 | | | |
| Fund Balance at End of Year | <u>\$ 26,578</u> | <u>\$ 271,089</u> | <u>\$ 896,145</u> | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 139,050 | \$ 85,447 | \$ 85,447 | \$ - | \$ 85,447 | \$ - |
| Other | 5,100 | 5,750 | 5,750 | - | 5,750 | - |
| Total Revenues | 144,150 | 91,197 | 91,197 | - | 91,197 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 75,000 | 78,500 | 77,463 | - | 77,463 | 1,037 |
| Fringe Benefits | 35,050 | 38,800 | 37,070 | - | 37,070 | 1,730 |
| Supplies and Materials | - | - | - | - | - | - |
| Contractual Services | 29,000 | 25,850 | 16,650 | - | 16,650 | 9,200 |
| Other | 5,000 | 11,500 | 7,063 | - | 7,063 | 4,437 |
| Total Expenditures | 144,050 | 154,650 | 138,246 | - | 138,246 | 16,404 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 100 | (63,453) | (47,049) | \$ - | \$ (47,049) | \$ 16,404 |
| Fund Balance at Beginning of Year | 69,796 | 69,796 | 69,796 | | | |
| Fund Balance at End of Year | \$ 69,896 | \$ 6,343 | \$ 22,747 | | | |

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, 2005

| | <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 | \$ 593,000 | \$ 556,637 | \$ 556,637 | \$ - | \$ 556,637 | \$ - |
| Other | - | 708 | 708 | - | 708 | - |
| Total Revenues | 593,000 | 557,345 | 557,345 | - | 557,345 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Works: | | | | | | |
| Salaries and Wages | 353,000 | 351,000 | 349,653 | - | 349,653 | 1,347 |
| Fringe Benefits | 136,831 | 146,756 | 144,511 | - | 144,511 | 2,245 |
| Supplies and Materials | 17,389 | 18,182 | 16,697 | - | 16,697 | 1,485 |
| Equipment | 20,000 | 9,000 | 2,529 | - | 2,529 | 6,471 |
| Contractual Services | 66,466 | 67,416 | 48,802 | 4,331 | 53,133 | 14,283 |
| Other | 1,000 | 1,000 | 564 | - | 564 | 436 |
| Total Expenditures | 594,686 | 593,354 | 562,756 | 4,331 | 567,087 | 26,267 |
| (Deficiency) of Revenues (Under) Expenditures | (1,686) | (36,009) | (5,411) | (4,331) | (9,742) | 26,267 |
| Other Financing Sources (Uses) | | | | | | |
| Advances - In | - | 14,000 | 14,000 | - | 14,000 | - |
| Advances - Out | - | (35,000) | (35,000) | - | (35,000) | - |
| Total Other Financing (Uses) | - | (21,000) | (21,000) | - | (21,000) | - |
| (Deficiency) of Revenues and Other Financing Uses (Under) Expenditures and Other Financing Uses | (1,686) | (57,009) | (26,411) | <u>\$ (4,331)</u> | <u>\$ (30,742)</u> | <u>\$ 26,267</u> |
| Fund Balance at Beginning of Year | 58,626 | 58,626 | 58,626 | | | |
| Fund Balance at End of Year | \$ 56,940 | \$ 1,617 | \$ 32,215 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|------------------|--------------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 185,100 | \$ 228,240 | \$ 228,240 | \$ - | \$ 228,240 | \$ - |
| Other | - | 2,006 | 2,006 | - | 2,006 | - |
| Total Revenues | 185,100 | 230,246 | 230,246 | - | 230,246 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Economic Development and Assistance: | | | | | | |
| Supplies and Materials | 1,220 | 1,470 | 21 | - | 21 | 1,449 |
| Contractual Services | 112,416 | 279,091 | 231,171 | 9,217 | 240,388 | 38,703 |
| Other | 80,780 | 26,580 | 5,928 | 2,967 | 8,895 | 17,685 |
| Total Expenditures | 194,416 | 307,141 | 237,120 | 12,184 | 249,304 | 57,837 |
| (Deficiency) of Revenues (Under) Expenditures | (9,316) | (76,895) | (6,874) | (12,184) | (19,058) | 57,837 |
| Other Financing (Uses) | | | | | | |
| Advances - Out | - | (256,220) | (256,220) | - | (256,220) | - |
| Operating Transfers - Out | - | (10,000) | (10,000) | - | (10,000) | - |
| Total Other Financing Uses | - | (266,220) | (266,220) | - | (266,220) | - |
| (Deficiency) of Revenues (Under) Expenditures and Other Financing Uses | (9,316) | (343,115) | (273,094) | <u>\$ (12,184)</u> | <u>\$ (285,278)</u> | <u>\$ 57,837</u> |
| Fund Balance at Beginning of Year | 343,257 | 343,257 | 343,257 | | | |
| Fund Balance at End of Year | \$ 333,941 | \$ 142 | \$ 70,163 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------------|-------------------------|--------------------------|-------------------|--------------------------------|---|
| Revenues | | | | | | |
| Charges for Services | \$ 155,000 | \$ 172,200 | \$ 172,200 | \$ - | \$ 172,200 | \$ - |
| Intergovernmental | 481,410 | 32,138 | 32,138 | - | 32,138 | - |
| Other | 161,303 | 116,345 | 119,178 | - | 119,178 | 2,833 |
| Total Revenues | 797,713 | 320,683 | 323,516 | - | 323,516 | 2,833 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Human Services: | | | | | | |
| Salaries and Wages | 378,000 | 240,600 | 176,485 | - | 176,485 | 64,115 |
| Fringe Benefits | 167,410 | 146,450 | 98,893 | - | 98,893 | 47,557 |
| Supplies and Materials | 16,500 | 20,239 | 14,135 | - | 14,135 | 6,104 |
| Equipment | 8,086 | 7,890 | 5,190 | 574 | 5,764 | 2,126 |
| Contractual Services | 178,625 | 146,961 | 86,477 | 5,666 | 92,143 | 54,818 |
| Other | 64,000 | 51,300 | 40,850 | - | 40,850 | 10,450 |
| Total Expenditures | 812,621 | 613,440 | 422,030 | 6,240 | 428,270 | 185,170 |
| (Deficiency) of Revenues | | | | | | |
| (Under) Expenditures | (14,908) | (292,757) | (98,514) | <u>\$ (6,240)</u> | <u>\$ (104,754)</u> | <u>\$ 188,003</u> |
| Fund Balance at Beginning of Year | 303,730 | 303,730 | 303,730 | | | |
| Fund Balance at End of Year | <u>\$ 288,822</u> | <u>\$ 10,973</u> | <u>\$ 205,216</u> | | | |

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, 2005

| | <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 | \$ 1,700,000 | \$ 2,185,941 | \$ 2,185,941 | \$ - | \$ 2,185,941 | \$ - |
| Other | 12,200 | 2,637 | 2,637 | - | 2,637 | - |
| Total Revenues | 1,712,200 | 2,188,578 | 2,188,578 | - | 2,188,578 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Human Services: | | | | | | |
| Salaries and Wages | 1,280,000 | 1,410,300 | 1,268,088 | - | 1,268,088 | 142,212 |
| Fringe Benefits | 584,060 | 656,985 | 553,670 | - | 553,670 | 103,315 |
| Supplies and Materials | 15,500 | 21,150 | 11,497 | - | 11,497 | 9,653 |
| Equipment | 8,000 | 10,500 | 5,396 | - | 5,396 | 5,104 |
| Contractual Services | 197,291 | 244,586 | 114,844 | 1,668 | 116,512 | 128,074 |
| Other | 217,400 | 221,900 | 76,392 | - | 76,392 | 145,508 |
| Total Expenditures | 2,302,251 | 2,565,421 | 2,029,887 | 1,668 | 2,031,555 | 533,866 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (590,051) | (376,843) | 158,691 | <u>\$ (1,668)</u> | <u>\$ 157,023</u> | <u>\$ 533,866</u> |
| Fund Balance at Beginning of Year | 1,416,692 | 1,416,692 | 1,416,692 | | | |
| Fund Balance at End of Year | \$ 826,641 | \$ 1,039,849 | \$ 1,575,383 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|-------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Property and Other Taxes | \$ 276,194 | \$ 276,194 | \$ 276,194 | \$ - | \$ 276,194 | \$ - |
| Total Revenues | 276,194 | 276,194 | 276,194 | - | 276,194 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Human Services: | | | | | | |
| Other | 549,553 | 549,553 | 215,813 | - | 215,813 | 333,740 |
| Total Expenditures | 549,553 | 549,553 | 215,813 | - | 215,813 | 333,740 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (273,359) | (273,359) | 60,381 | <u>\$ -</u> | <u>\$ 60,381</u> | <u>\$ 333,740</u> |
| Fund Balance at Beginning of Year | 315,001 | 315,001 | 315,001 | | | |
| Fund Balance at End of Year | \$ 41,642 | \$ 41,642 | \$ 375,382 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|--------------------------|--------------------------|--------------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Charges for Services | \$ 35,940 | \$ 35,612 | \$ 35,612 | \$ - | \$ 35,612 | \$ - |
| Total Revenues | 35,940 | 35,612 | 35,612 | - | 35,612 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Judicial: | | | | | | |
| Salaries and Wages | 1,200 | 12,200 | 9,815 | - | 9,815 | 2,385 |
| Fringe Benefits | 230 | 2,780 | 1,429 | - | 1,429 | 1,351 |
| Supplies and Materials | 500 | 500 | - | - | - | 500 |
| Equipment | 1,500 | 1,500 | - | - | - | 1,500 |
| Contractual Services | 18,000 | 20,000 | 20,000 | - | 20,000 | - |
| Other | 14,510 | 12,310 | 609 | - | 609 | 11,701 |
| Total Expenditures | 35,940 | 49,290 | 31,853 | - | 31,853 | 17,437 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | (13,678) | 3,759 | - | 3,759 | 17,437 |
| Other Financing (Uses) | | | | | | |
| Operating Transfers - Out | - | (4,883) | (4,883) | - | (4,883) | - |
| (Deficiency) of Revenues (Under) Expenditures and Other Financing Uses | - | (18,561) | (1,124) | <u>\$ -</u> | <u>\$ (1,124)</u> | <u>\$ 17,437</u> |
| Fund Balance at Beginning of Year | 161,173 | 161,173 | 161,173 | | | |
| Fund Balance at End of Year | <u>\$ 161,173</u> | <u>\$ 142,612</u> | <u>\$ 160,049</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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|-------------------|-------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Licenses, Permits and Fees | \$ 175,000 | \$ 128,424 | \$ 128,424 | \$ - | \$ 128,424 | \$ - |
| Other | - | 17 | 17 | - | 17 | - |
| Total Revenues | 175,000 | 128,441 | 128,441 | - | 128,441 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 126,915 | 126,915 | 124,978 | - | 124,978 | 1,937 |
| Fringe Benefits | 47,085 | 51,385 | 49,520 | - | 49,520 | 1,865 |
| Total Expenditures | 174,000 | 178,300 | 174,498 | - | 174,498 | 3,802 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 1,000 | (49,859) | (46,057) | <u>\$ -</u> | <u>\$ (46,057)</u> | <u>\$ 3,802</u> |
| Fund Balance at Beginning of Year | 248,750 | 248,750 | 248,750 | | | |
| Fund Balance at End of Year | \$ 249,750 | \$ 198,891 | \$ 202,693 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|-------------------|-------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Property and Other Taxes | \$ 504,141 | \$ 518,881 | \$ 518,881 | \$ - | \$ 518,881 | \$ - |
| Charges for Services | 8,000 | 3,612 | 3,612 | - | 3,612 | - |
| Other | - | 42 | 42 | - | 42 | - |
| Total Revenues | 512,141 | 522,535 | 522,535 | - | 522,535 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Health: | | | | | | |
| Salaries and Wages | 310,000 | 310,000 | 309,135 | - | 309,135 | 865 |
| Fringe Benefits | 173,190 | 170,128 | 151,714 | - | 151,714 | 18,414 |
| Supplies and Materials | 38,000 | 39,450 | 30,608 | - | 30,608 | 8,842 |
| Equipment | 15,100 | 9,370 | 161 | - | 161 | 9,209 |
| Contractual Services | 62,200 | 65,730 | 54,990 | - | 54,990 | 10,740 |
| Other | 22,200 | 26,012 | 21,656 | - | 21,656 | 4,356 |
| Total Expenditures | 620,690 | 620,690 | 568,264 | - | 568,264 | 52,426 |
| (Deficiency) of Revenues | | | | | | |
| (Under) Expenditures | (108,549) | (98,155) | (45,729) | \$ - | \$ (45,729) | \$ 52,426 |
| Fund Balance at Beginning of Year | 736,403 | 736,403 | 736,403 | | | |
| Fund Balance at End of Year | \$ 627,854 | \$ 638,248 | \$ 690,674 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|--------------------------|--------------------------|--------------------------|-------------------|--------------------------------|---|
| Revenues | | | | | | |
| Licenses, Permits and Fees | \$ 175,000 | \$ 198,974 | \$ 198,974 | \$ - | \$ 198,974 | \$ - |
| Other | - | 11 | 11 | - | 11 | - |
| Total Revenues | 175,000 | 198,985 | 198,985 | - | 198,985 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 97,100 | 98,600 | 98,123 | - | 98,123 | 477 |
| Fringe Benefits | 17,575 | 17,675 | 16,314 | - | 16,314 | 1,361 |
| Supplies and Materials | 5,000 | 5,000 | 2,334 | - | 2,334 | 2,666 |
| Equipment | 12,500 | 10,900 | 1,003 | - | 1,003 | 9,897 |
| Contractual Services | 7,500 | 7,719 | 2,374 | 1,545 | 3,919 | 3,800 |
| Other | 5,500 | 5,500 | 670 | - | 670 | 4,830 |
| Total Expenditures | 145,175 | 145,394 | 120,818 | 1,545 | 122,363 | 23,031 |
| Excess of Revenues Over Expenditures | 29,825 | 53,591 | 78,167 | <u>\$ (1,545)</u> | <u>\$ 76,622</u> | <u>\$ 23,031</u> |
| Fund Balance at Beginning of Year | 278,535 | 278,535 | 278,535 | | | |
| Fund Balance at End of Year | <u>\$ 308,360</u> | <u>\$ 332,126</u> | <u>\$ 356,702</u> | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-----------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Other | \$ 46,250 | \$ 71,908 | \$ 71,908 | \$ - | \$ 71,908 | \$ - |
| Total Revenues | 46,250 | 71,908 | 71,908 | - | 71,908 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Works: | | | | | | |
| Supplies and Materials | 50 | - | - | - | - | - |
| Other | 46,200 | 67,800 | 67,734 | - | 67,734 | 66 |
| Total Expenditures | 46,250 | 67,800 | 67,734 | - | 67,734 | 66 |
| Excess of Revenues Over Expenditures | - | 4,108 | 4,174 | - | 4,174 | 66 |
| Other Financing Sources (Uses) | | | | | | |
| Advances - In | - | 9,000 | 9,000 | - | 9,000 | - |
| Advances - Out | - | (15,000) | (15,000) | - | (15,000) | - |
| Total Other Financing (Uses) | - | (6,000) | (6,000) | - | (6,000) | - |
| (Deficiency) of Revenues and Other Financing Uses (Under) Expenditures and Other Financing Uses | - | (1,892) | (1,826) | \$ - | \$ (1,826) | \$ 66 |
| Fund Balance at Beginning of Year | 10,444 | 10,444 | 10,444 | | | |
| Fund Balance at End of Year | \$ 10,444 | \$ 8,552 | \$ 8,618 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|-------------------|---------------------|----------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 3,982,000 | \$ 3,922,300 | \$ 3,922,300 | \$ - | \$ 3,922,300 | \$ - |
| Other | 4,000 | 1,716 | 1,716 | - | 1,716 | - |
| Total Revenues | 3,986,000 | 3,924,016 | 3,924,016 | - | 3,924,016 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Health: | | | | | | |
| Salaries and Wages | 2,427,000 | 2,462,000 | 2,343,679 | - | 2,343,679 | 118,321 |
| Fringe Benefits | 1,132,900 | 1,126,400 | 973,352 | - | 973,352 | 153,048 |
| Supplies and Materials | 107,410 | 91,910 | 72,674 | 4,861 | 77,535 | 14,375 |
| Equipment | 85,000 | 80,000 | 50,127 | 1,250 | 51,377 | 28,623 |
| Contractual Services | 1,045,451 | 851,015 | 551,826 | 104,123 | 655,949 | 195,066 |
| Capital Outlay | 34,469 | 94,469 | 82,725 | 11,366 | 94,091 | 378 |
| Other | 22,000 | 30,000 | 18,146 | 435 | 18,581 | 11,419 |
| Total Expenditures | 4,854,230 | 4,735,794 | 4,092,529 | 122,035 | 4,214,564 | 521,230 |
| (Deficiency) of Revenues | | | | | | |
| (Under) Expenditures | (868,230) | (811,778) | (168,513) | \$ (122,035) | \$ (290,548) | \$ 521,230 |
| Fund Balance at Beginning of Year | 1,769,672 | 1,769,672 | 1,769,672 | | | |
| Fund Balance at End of Year | \$ 901,442 | \$ 957,894 | \$ 1,601,159 | | | |

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

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 8,000,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | 8,000,000 | - | - | - | - | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Health: | | | | | | |
| Contractual Services | 8,000,000 | - | - | - | - | - |
| Total Expenditures | 8,000,000 | - | - | - | - | - |
| (Deficiency) of Revenues (Under) Expenditures | - | - | - | - | - | - |
| Other Financing (Uses) | | | | | | |
| Advances Out | - | (200,000) | (200,000) | - | (200,000) | - |
| (Deficiency) of Revenues (Under) Expenditures and Other Financing Uses | - | (200,000) | (200,000) | \$ - | \$ (200,000) | \$ - |
| Fund Balance at Beginning of Year | 200,000 | 200,000 | 200,000 | | | |
| Fund Balance at End of Year | \$ 200,000 | \$ - | \$ - | | | |

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, 2005

| | <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 | \$ 4,100,000 | \$ 2,554,647 | \$ 2,606,666 | \$ - | \$ 2,606,666 | \$ 52,019 |
| Intergovernmental | 20,000 | 11,061 | 11,061 | - | 11,061 | - |
| Other | 3,000 | 14,652 | 16,062 | - | 16,062 | 1,410 |
| Total Revenues | 4,123,000 | 2,580,360 | 2,633,789 | - | 2,633,789 | 53,429 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Health: | | | | | | |
| Salaries and Wages | 2,700,000 | 3,030,000 | 2,239,821 | - | 2,239,821 | 790,179 |
| Fringe Benefits | 1,089,000 | 1,441,666 | 961,597 | - | 961,597 | 480,069 |
| Supplies and Materials | 482,197 | 474,245 | 299,709 | 95,693 | 395,402 | 78,843 |
| Equipment | 46,985 | 36,965 | 25,456 | 1,996 | 27,452 | 9,513 |
| Contractual Services | 15,000 | 372,949 | 260,952 | 30,700 | 291,652 | 81,297 |
| Capital Outlay | 384,651 | 30,000 | - | - | - | 30,000 |
| Other | 235,637 | 309,534 | 249,283 | 17,186 | 266,469 | 43,065 |
| Total Expenditures | 4,953,470 | 5,695,359 | 4,036,818 | 145,575 | 4,182,393 | 1,512,966 |
| (Deficiency) of Revenues | | | | | | |
| (Under) Expenditures | (830,470) | (3,114,999) | (1,403,029) | <u>\$ (145,575)</u> | <u>\$ (1,548,604)</u> | <u>\$ 1,566,395</u> |
| Fund Balance at Beginning of Year | 3,220,106 | 3,220,106 | 3,220,106 | | | |
| Fund Balance at End of Year | \$ 2,389,636 | \$ 105,107 | \$ 1,817,077 | | | |

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, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | | |
| Property and Other Taxes | \$ 420,119 | \$ 432,403 | \$ 432,403 | \$ - | \$ 432,403 | \$ - |
| Intergovernmental | 195,535 | 207,530 | 207,530 | - | 207,530 | - |
| Other | - | 340 | 340 | - | 340 | - |
| Total Revenues | 615,654 | 640,273 | 640,273 | - | 640,273 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 643,750 | 643,750 | 353,155 | - | 353,155 | 290,595 |
| Fringe Benefits | 252,380 | 252,380 | 125,154 | - | 125,154 | 127,226 |
| Supplies and Materials | 21,300 | 31,300 | 22,497 | - | 22,497 | 8,803 |
| Equipment | 24,800 | 19,800 | 8,358 | - | 8,358 | 11,442 |
| Contractual Services | 151,233 | 161,521 | 40,398 | 12,270 | 52,668 | 108,853 |
| Other | 57,700 | 42,700 | 6,451 | - | 6,451 | 36,249 |
| Total Expenditures | 1,151,163 | 1,151,451 | 556,013 | 12,270 | 568,283 | 583,168 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (535,509) | (511,178) | 84,260 | <u>\$ (12,270)</u> | <u>\$ 71,990</u> | <u>\$ 583,168</u> |
| Fund Balance at Beginning of Year | 596,904 | 596,904 | 596,904 | | | |
| Fund Balance at End of Year | \$ 61,395 | \$ 85,726 | \$ 681,164 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|------------------------------------|---------------------|---------------------|---------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Property and Other Taxes | \$ 210,060 | \$ 216,201 | \$ 216,201 | \$ - | \$ 216,201 | \$ - |
| Other | - | 6 | 6 | - | 6 | - |
| Total Revenues | 210,060 | 216,207 | 216,207 | - | 216,207 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 44,716 | 44,716 | 44,694 | - | 44,694 | 22 |
| Fringe Benefits | 22,004 | 22,004 | 19,687 | - | 19,687 | 2,317 |
| Supplies and Materials | 10,000 | 26,500 | 4,085 | - | 4,085 | 22,415 |
| Equipment | 5,000 | 33,000 | 6,492 | - | 6,492 | 26,508 |
| Contractual Services | 145,823 | 255,823 | 102,690 | - | 102,690 | 153,133 |
| Other | 3,650 | 22,450 | 3,790 | - | 3,790 | 18,660 |
| Total Expenditures | 231,193 | 404,493 | 181,438 | - | 181,438 | 223,055 |
| Excess (Deficiency) of Revenues | | | | | | |
| Over (Under) Expenditures | (21,133) | (188,286) | 34,769 | \$ - | \$ 34,769 | \$ 223,055 |
| Fund Balance at Beginning of Year | 1,238,016 | 1,238,016 | 1,238,016 | | | |
| Fund Balance at End of Year | \$ 1,216,883 | \$ 1,049,730 | \$ 1,272,785 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------------|---|
| Revenues | | | | | | |
| Property and Other Taxes | \$ 1,973,123 | \$ 2,033,500 | \$ 2,033,500 | \$ - | \$ 2,033,500 | \$ - |
| Other | 1,000 | 98 | 98 | - | 98 | - |
| Total Revenues | 1,974,123 | 2,033,598 | 2,033,598 | - | 2,033,598 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 850,000 | 850,000 | 661,704 | - | 661,704 | 188,296 |
| Fringe Benefits | 314,000 | 314,000 | 226,754 | - | 226,754 | 87,246 |
| Supplies and Materials | 12,000 | 12,000 | 9,178 | - | 9,178 | 2,822 |
| Equipment | 478,771 | 478,772 | 24,533 | 394,056 | 418,589 | 60,183 |
| Contractual Services | 237,700 | 237,700 | 124,456 | - | 124,456 | 113,244 |
| Other | 129,400 | 129,418 | 90,615 | - | 90,615 | 38,803 |
| Total Expenditures | 2,021,871 | 2,021,890 | 1,137,240 | 394,056 | 1,531,296 | 490,594 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (47,748) | 11,708 | 896,358 | (394,056) | 502,302 | 490,594 |
| Other Financing (Uses) | | | | | | |
| Advances - Out | (154,000) | (154,000) | - | - | - | 154,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses | (201,748) | (142,292) | 896,358 | \$ (394,056) | \$ 502,302 | \$ 644,594 |
| Fund Balance at Beginning of Year | 2,622,865 | 2,622,865 | 2,622,865 | | | |
| Fund Balance at End of Year | \$ 2,421,117 | \$ 2,480,573 | \$ 3,519,223 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------------|---|
| Revenues | | | | | | |
| Charges for Services | \$ 1,255,000 | \$ 1,091,942 | \$ 1,091,942 | \$ - | \$ 1,091,942 | \$ - |
| Intergovernmental | 4,350,000 | 4,416,012 | 4,416,012 | - | 4,416,012 | - |
| Other | 151,200 | 51,877 | 51,877 | - | 51,877 | - |
| Total Revenues | 5,756,200 | 5,559,831 | 5,559,831 | - | 5,559,831 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Human Services: | | | | | | |
| Salaries and Wages | 2,300,000 | 2,505,000 | 2,466,187 | - | 2,466,187 | 38,813 |
| Fringe Benefits | 938,000 | 1,155,500 | 1,057,228 | - | 1,057,228 | 98,272 |
| Supplies and Materials | 65,000 | 59,000 | 6,042 | 1,179 | 7,221 | 51,779 |
| Equipment | 105,000 | 85,000 | - | - | - | 85,000 |
| Contractual Services | 1,175,072 | 1,410,601 | 873,086 | 440,039 | 1,313,125 | 97,476 |
| Other | 1,324,711 | 1,314,521 | 1,078,311 | - | 1,078,311 | 236,210 |
| Total Expenditures | 5,907,783 | 6,529,622 | 5,480,854 | 441,218 | 5,922,072 | 607,550 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (151,583) | (969,791) | 78,977 | \$ (441,218) | \$ (362,241) | \$ 607,550 |
| Fund Balance at Beginning of Year | 3,791,709 | 3,791,709 | 3,791,709 | | | |
| Fund Balance at End of Year | \$ 3,640,126 | \$ 2,821,918 | \$ 3,870,686 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|------------------|------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 14,000 | \$ 16,841 | \$ 16,841 | \$ - | \$ 16,841 | \$ - |
| Other | 2,500 | 1,340 | 1,340 | - | 1,340 | - |
| Total Revenues | 16,500 | 18,181 | 18,181 | - | 18,181 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Supplies and Materials | 2,500 | 1,501 | 716 | - | 716 | 785 |
| Other | 14,000 | 15,999 | 15,999 | - | 15,999 | - |
| Total Expenditures | 16,500 | 17,500 | 16,715 | - | 16,715 | 785 |
| Excess of Revenues Over Expenditures | - | 681 | 1,466 | <u>\$ -</u> | <u>\$ 1,466</u> | <u>\$ 785</u> |
| Fund Balance at Beginning of Year | 17,532 | 17,532 | 17,532 | | | |
| Fund Balance at End of Year | <u>\$ 17,532</u> | <u>\$ 18,213</u> | <u>\$ 18,998</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, 2005

| | <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 | \$ 115,888 | \$ 47,683 | \$ 47,683 | \$ - | \$ 47,683 | \$ - |
| Total Revenues | <u>115,888</u> | <u>47,683</u> | <u>47,683</u> | <u>-</u> | <u>47,683</u> | <u>-</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Works: | | | | | | |
| Other | 114,872 | 87,366 | 7,389 | 15,822 | 23,211 | 64,155 |
| Total Expenditures | <u>114,872</u> | <u>87,366</u> | <u>7,389</u> | <u>15,822</u> | <u>23,211</u> | <u>64,155</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 1,016 | (39,683) | 40,294 | <u>\$ (15,822)</u> | <u>\$ 24,472</u> | <u>\$ 64,155</u> |
| Fund Balance at Beginning of Year | 105,328 | 105,328 | 105,328 | | | |
| Fund Balance at End of Year | <u>\$ 106,344</u> | <u>\$ 65,645</u> | <u>\$ 145,622</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, 2005

| | <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 | \$ 1,185,569 | \$ 1,169,591 | \$ 1,169,591 | \$ - | \$ 1,169,591 | \$ - |
| Total Revenues | 1,185,569 | 1,169,591 | 1,169,591 | - | 1,169,591 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Supplies and Materials | 5,100 | 5,300 | 3,588 | - | 3,588 | 1,712 |
| Equipment | 1,522,838 | 1,321,918 | 1,184,883 | 52,641 | 1,237,524 | 84,394 |
| Contractual Services | 26,325 | 8,825 | 8,825 | - | 8,825 | - |
| Other | 104,705 | 96,057 | 50,894 | 36,573 | 87,467 | 8,590 |
| Total Expenditures | 1,658,968 | 1,432,100 | 1,248,190 | 89,214 | 1,337,404 | 94,696 |
| (Deficiency) of Revenues (Under) Expenditures | (473,399) | (262,509) | (78,599) | (89,214) | (167,813) | 94,696 |
| Other Financing Sources (Uses) | | | | | | |
| Advances - Out | - | (500,000) | (422,460) | - | (422,460) | 77,540 |
| Operating Transfers - In | 18,625 | - | - | - | - | - |
| Total Other Financing Sources (Uses) | 18,625 | (500,000) | (422,460) | - | (422,460) | 77,540 |
| (Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses | (454,774) | (762,509) | (501,059) | \$ (89,214) | \$ (590,273) | \$ 172,236 |
| Fund Balance at Beginning of Year | 793,236 | 793,236 | 793,236 | | | |
| Fund Balance at End of Year | \$ 338,462 | \$ 30,727 | \$ 292,177 | | | |

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, 2005

| | <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 | \$ - | \$ 500 | \$ 500 | \$ - | \$ 500 | \$ - |
| Total Revenues | <u>-</u> | <u>500</u> | <u>500</u> | <u>-</u> | <u>500</u> | <u>-</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Other | - | 500 | - | - | - | 500 |
| Total Expenditures | <u>-</u> | <u>500</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>500</u> |
| Excess of Revenues Over Expenditures | - | - | 500 | <u>\$ -</u> | <u>\$ 500</u> | <u>\$ 500</u> |
| Fund Balance at Beginning of Year | <u>129</u> | <u>129</u> | <u>129</u> | | | |
| Fund Balance at End of Year | <u>\$ 129</u> | <u>\$ 129</u> | <u>\$ 629</u> | | | |

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

| | <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, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| Revenues | | | | | | |
| Intergovernmental | \$ - | \$ 50,219 | \$ 50,219 | \$ - | \$ 50,219 | \$ - |
| Other | 5,000 | - | - | - | - | - |
| Total Revenues | 5,000 | 50,219 | 50,219 | - | 50,219 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety | | | | | | |
| Supplies | 1,000 | 1,000 | 19 | - | 19 | 981 |
| Equipment | 500 | 500 | - | - | - | 500 |
| Contractual Services | - | 41,600 | 16,501 | - | 16,501 | 25,099 |
| Other | 3,500 | 3,500 | 1,420 | - | 1,420 | 2,080 |
| Total Expenditures | 5,000 | 46,600 | 17,940 | - | 17,940 | 28,660 |
| Excess of Revenues Over Expenditures | - | 3,619 | 32,279 | <u>\$ -</u> | <u>\$ 32,279</u> | <u>\$ 28,660</u> |
| Fund Balance at Beginning of Year | 66,985 | 66,985 | 66,985 | | | |
| Fund Balance at End of Year | \$ 66,985 | \$ 70,604 | \$ 99,264 | | | |

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

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|---------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Interest | \$ - | \$ 103 | \$ 103 | \$ - | \$ 103 | \$ - |
| Total Revenues | <u>-</u> | <u>103</u> | <u>103</u> | <u>-</u> | <u>103</u> | <u>-</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Supplies and Materials | - | 406 | 406 | - | 406 | - |
| Equipment | - | 2,510 | 2,500 | - | 2,500 | 10 |
| Total Expenditures | <u>-</u> | <u>2,916</u> | <u>2,906</u> | <u>-</u> | <u>2,906</u> | <u>10</u> |
| (Deficiency) of Revenues (Under) Expenditures | - | (2,813) | (2,803) | <u>\$ -</u> | <u>\$ (2,803)</u> | <u>\$ 10</u> |
| Fund Balance at Beginning of Year | <u>3,464</u> | <u>3,464</u> | <u>3,464</u> | | | |
| Fund Balance at End of Year | <u>\$ 3,464</u> | <u>\$ 651</u> | <u>\$ 661</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, 2005

| | <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 | \$ 39,000 | \$ 39,124 | \$ 39,124 | \$ - | \$ 39,124 | \$ - |
| Total Revenues | 39,000 | 39,124 | 39,124 | - | 39,124 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 29,000 | 29,000 | 28,018 | - | 28,018 | 982 |
| Fringe Benefits | 16,220 | 19,220 | 16,842 | - | 16,842 | 2,378 |
| Other | 1,300 | 1,300 | 75 | - | 75 | 1,225 |
| Total Expenditures | 46,520 | 49,520 | 44,935 | - | 44,935 | 4,585 |
| (Deficiency) of Revenues | | | | | | |
| (Under) Expenditures | (7,520) | (10,396) | (5,811) | \$ - | \$ (5,811) | \$ 4,585 |
| Fund Balance at Beginning of Year | 54,195 | 54,195 | 54,195 | | | |
| Fund Balance at End of Year | \$ 46,675 | \$ 43,799 | \$ 48,384 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|------------------------------------|----------------------------|-------------------------|------------------|---------------------|---|---|
| Revenues | | | | | | |
| Charges for Services | \$ 62,000 | \$ 60,408 | \$ 60,408 | \$ - | \$ 60,408 | \$ - |
| Other | 3,600 | 3,507 | 3,507 | - | 3,507 | - |
| Total Revenues | 65,600 | 63,915 | 63,915 | - | 63,915 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Human Services: | | | | | | |
| Supplies and Materials | 1,000 | 1,000 | - | - | - | 1,000 |
| Other | 64,600 | 70,600 | 64,533 | - | 64,533 | 6,067 |
| Total Expenditures | 65,600 | 71,600 | 64,533 | - | 64,533 | 7,067 |
| (Deficiency) of Revenues | | | | | | |
| (Under) Expenditures | - | (7,685) | (618) | \$ - | \$ (618) | \$ 7,067 |
| Fund Balance at Beginning of Year | 70,272 | 70,272 | 70,272 | | | |
| Fund Balance at End of Year | \$ 70,272 | \$ 62,587 | \$ 69,654 | | | |

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, 2005

| | 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 | - | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | - | \$ - | \$ - | \$ - |
| 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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Other | \$ 6,000 | \$ 19,644 | \$ 20,337 | \$ - | \$ 20,337 | \$ 693 |
| Total Revenues | 6,000 | 19,644 | 20,337 | - | 20,337 | 693 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Supplies and Materials | 1,500 | 2,500 | 2,451 | - | 2,451 | 49 |
| Equipment | 2,500 | 1,500 | - | - | - | 1,500 |
| Contractual Services | 2,000 | 2,000 | - | - | - | 2,000 |
| Total Expenditures | 6,000 | 6,000 | 2,451 | - | 2,451 | 3,549 |
| Excess of Revenues Over Expenditures | - | 13,644 | 17,886 | \$ - | \$ 17,886 | \$ 4,242 |
| Fund Balance at Beginning of Year | 21,719 | 21,719 | 21,719 | | | |
| Fund Balance at End of Year | \$ 21,719 | \$ 35,363 | \$ 39,605 | | | |

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, 2005

| | <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)
MRDD-Medicaid
For the Year Ended December 31, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|-------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Other | \$ - | \$ 137 | \$ 137 | \$ - | \$ 137 | \$ - |
| Total Revenues | - | 137 | 137 | - | 137 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Health: | | | | | | |
| Salaries and Wages | 1,302,000 | 1,307,000 | 1,300,219 | - | 1,300,219 | 6,781 |
| Fringe Benefits | 421,000 | 554,000 | 507,033 | - | 507,033 | 46,967 |
| Supplies and Materials | 15,000 | 30,000 | 14,988 | - | 14,988 | 15,012 |
| Equipment | 20,000 | 70,000 | 7,082 | 2,190 | 9,272 | 60,728 |
| Contractual Services | 112,794 | 214,394 | 142,506 | 3,768 | 146,274 | 68,120 |
| Other | 22,000 | 55,898 | 31,670 | - | 31,670 | 24,228 |
| Total Expenditures | 1,892,794 | 2,231,292 | 2,003,498 | 5,958 | 2,009,456 | 221,836 |
| (Deficiency) of Revenues (Under) Expenditures | (1,892,794) | (2,231,155) | (2,003,361) | (5,958) | (2,009,319) | 221,836 |
| Other Financing Sources | | | | | | |
| Operating Transfers - In | 1,500,000 | 1,839,000 | 1,839,000 | - | 1,839,000 | - |
| (Deficiency) of Revenues and Other Financing Sources (Under) Expenditures | (392,794) | (392,155) | (164,361) | \$ (5,958) | \$ (170,319) | \$ 221,836 |
| Fund Balance at Beginning of Year | 393,637 | 393,637 | 393,637 | | | |
| Fund Balance at End of Year | \$ 843 | \$ 1,482 | \$ 229,276 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 176,987 | \$ 141,308 | \$ 141,308 | \$ - | \$ 141,308 | \$ - |
| Other | - | 13 | 13 | - | 13 | - |
| Total Revenues | 176,987 | 141,321 | 141,321 | - | 141,321 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Salaries and Wages | 108,160 | 99,517 | 92,740 | - | 92,740 | 6,777 |
| Fringe Benefits | 61,390 | 60,579 | 44,171 | - | 44,171 | 16,408 |
| Supplies and Materials | 744 | 860 | 787 | - | 787 | 73 |
| Equipment | - | 3,370 | 1,252 | - | 1,252 | 2,118 |
| Contractual Services | 500 | - | - | - | - | - |
| Other | 6,193 | 8,561 | 6,475 | - | 6,475 | 2,086 |
| Total Expenditures | 176,987 | 172,887 | 145,425 | - | 145,425 | 27,462 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | (31,566) | (4,104) | - | (4,104) | 27,462 |
| Other Financing Sources (Uses) | | | | | | |
| Advances - In | - | 70,000 | 70,000 | - | 70,000 | - |
| Advances - Out | - | (65,265) | (65,265) | - | (65,265) | - |
| Total Other Financing Sources | - | 4,735 | 4,735 | - | 4,735 | - |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources | - | (26,831) | 631 | \$ - | \$ 631 | \$ 27,462 |
| Fund Balance at Beginning of Year | 57,956 | 57,956 | 57,956 | | | |
| Fund Balance at End of Year | \$ 57,956 | \$ 31,125 | \$ 58,587 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Fines and Forfeitures | \$ 1,500 | \$ 4,164 | \$ 4,164 | \$ - | \$ 4,164 | \$ - |
| Total Revenues | 1,500 | 4,164 | 4,164 | - | 4,164 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Supplies and Materials | 2,000 | 2,000 | - | - | - | 2,000 |
| Contractual Services | 1,500 | 1,500 | - | - | - | 1,500 |
| Total Expenditures | 3,500 | 3,500 | - | - | - | 3,500 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,000) | 664 | 4,164 | \$ - | \$ 4,164 | \$ 3,500 |
| Fund Balance at Beginning of Year | 13,568 | 13,568 | 13,568 | | | |
| Fund Balance at End of Year | \$ 11,568 | \$ 14,232 | \$ 17,732 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 35,000 | \$ 39,687 | \$ 39,687 | \$ - | \$ 39,687 | \$ - |
| Other | - | 4 | 4 | - | 4 | - |
| Total Revenues | 35,000 | 39,691 | 39,691 | - | 39,691 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Human Services: | | | | | | |
| Salaries and Wages | 27,000 | 27,000 | 24,247 | - | 24,247 | 2,753 |
| Fringe Benefits | 16,210 | 10,510 | 4,200 | - | 4,200 | 6,310 |
| Contractual Services | 8,500 | 8,500 | 8,350 | - | 8,350 | 150 |
| Total Expenditures | 51,710 | 46,010 | 36,797 | - | 36,797 | 9,213 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (16,710) | (6,319) | 2,894 | - | 2,894 | 9,213 |
| Other Financing Sources | | | | | | |
| Operating Transfers In | 16,710 | - | - | - | - | - |
| Excess (Deficiency) of Revenues and Other Financing Sources (Under)Over Expenditures | - | (6,319) | 2,894 | \$ - | \$ 2,894 | \$ 9,213 |
| Fund Balance at Beginning of Year | 12,192 | 12,192 | 12,192 | | | |
| Fund Balance at End of Year | \$ 12,192 | \$ 5,873 | \$ 15,086 | | | |

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, 2005

| | <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 | \$ - | \$ 56,652 | \$ 2,910,552 | \$ - | \$ 2,910,552 | \$ 2,853,900 |
| Total Revenues | <u>-</u> | <u>56,652</u> | <u>2,910,552</u> | <u>-</u> | <u>2,910,552</u> | <u>2,853,900</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive: | | | | | | |
| Supplies and Materials | - | 21,000 | 15,458 | - | 15,458 | 5,542 |
| Equipment | - | - | 2,853,900 | - | 2,853,900 | (2,853,900) |
| Contractual Services | - | 23,500 | 1,568 | 12,425 | 13,993 | 9,507 |
| Other | - | 12,152 | 6,205 | - | 6,205 | 5,947 |
| Total Expenditures | <u>-</u> | <u>56,652</u> | <u>2,877,131</u> | <u>12,425</u> | <u>2,889,556</u> | <u>(2,832,904)</u> |
| Excess of Revenues Over Expenditures | - | - | 33,421 | <u>\$ (12,425)</u> | <u>\$ 20,996</u> | <u>\$ 20,996</u> |
| Fund Balance at Beginning of Year | 2,798 | 2,798 | 2,798 | | | |
| Fund Balance at End of Year | <u>\$ 2,798</u> | <u>\$ 2,798</u> | <u>\$ 36,219</u> | | | |

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

| | 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: | | | | | | |
| Capital Outlay | 626,364 | 746,924 | 653,198 | 39,443 | 692,641 | 54,283 |
| Total Expenditures | <u>626,364</u> | <u>746,924</u> | <u>653,198</u> | <u>39,443</u> | <u>692,641</u> | <u>54,283</u> |
| (Deficiency) of Revenues (Under) Expenditures | (626,364) | (746,924) | (653,198) | (39,443) | (692,641) | 54,283 |
| Other Financing Sources | | | | | | |
| Operating Transfers - In | 125,000 | 160,000 | 160,000 | - | 160,000 | - |
| (Deficiency) of Revenues and Other Financing Sources (Under) Expenditures | (501,364) | (586,924) | (493,198) | <u>\$ (39,443)</u> | <u>\$ (532,641)</u> | <u>\$ 54,283</u> |
| Fund Balance at Beginning of Year | 826,199 | 826,199 | 826,199 | | | |
| Fund Balance at End of Year | <u>\$ 324,835</u> | <u>\$ 239,275</u> | <u>\$ 333,001</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, 2005

| | <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 | \$ 3,672,468 | \$ 4,627,539 | \$ 4,627,539 | \$ - | \$ 4,627,539 | \$ - |
| Total Revenues | 3,672,468 | 4,627,539 | 4,627,539 | - | 4,627,539 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Human Services: | | | | | | |
| Supplies and Materials | 7,200 | 4,110 | 3,447 | 663 | 4,110 | - |
| Equipment | 21,018 | 7,192 | 6,583 | 609 | 7,192 | - |
| Contractual Services | 3,620,300 | 3,571,361 | 3,260,803 | 239,099 | 3,499,902 | 71,459 |
| Other | 11,850 | 6,057 | 6,057 | - | 6,057 | - |
| Total Expenditures | 3,660,368 | 3,588,720 | 3,276,890 | 240,371 | 3,517,261 | 71,459 |
| Excess of Revenues Over Expenditures | 12,100 | 1,038,819 | 1,350,649 | <u>(240,371)</u> | <u>1,110,278</u> | <u>71,459</u> |
| Fund Balance at Beginning of Year | 198,415 | 198,415 | 198,415 | | | |
| Fund Balance at End of Year | \$ 210,515 | \$ 1,237,234 | \$ 1,549,064 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Licenses, Permits and Fees | \$ 20,000 | \$ 26,410 | \$ 26,635 | \$ - | \$ 26,635 | \$ 225 |
| Total Revenues | 20,000 | 26,410 | 26,635 | - | 26,635 | 225 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Public Safety: | | | | | | |
| Supplies and Materials | 5,000 | 5,000 | 1,150 | - | 1,150 | 3,850 |
| Contractual Services | 8,880 | 20,880 | 15,828 | - | 15,828 | 5,052 |
| Other | 3,220 | 3,220 | - | - | - | 3,220 |
| Total Expenditures | 17,100 | 29,100 | 16,978 | - | 16,978 | 12,122 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,900 | (2,690) | 9,657 | \$ - | \$ 9,657 | \$ 12,347 |
| Fund Balance at Beginning of Year | 48,170 | 48,170 | 48,170 | | | |
| Fund Balance at End of Year | \$ 51,070 | \$ 45,480 | \$ 57,827 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-----------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Licenses, Permits, and Fees | \$ - | \$ 649 | \$ 649 | \$ - | \$ 649 | \$ - |
| Total Revenues | <u>-</u> | <u>649</u> | <u>649</u> | <u>-</u> | <u>649</u> | <u>-</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Judicial: | | | | | | |
| Contractual Services | - | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues Over Expenditures | - | 649 | 649 | <u>\$ -</u> | <u>\$ 649</u> | <u>\$ -</u> |
| Fund Balance at Beginning of Year | <u>486</u> | <u>486</u> | <u>486</u> | | | |
| Fund Balance at End of Year | <u>\$ 486</u> | <u>\$ 1,135</u> | <u>\$ 1,135</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, 2005

| | <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 | \$ - | \$ 70 | \$ 70 | \$ - | \$ 70 | \$ - |
| Total Revenues | <u>-</u> | <u>70</u> | <u>70</u> | <u>-</u> | <u>70</u> | <u>-</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Health: | | | | | | |
| Supplies and Materials | - | 2,050 | 797 | - | 797 | 1,253 |
| Equipment | - | 800 | - | - | - | 800 |
| Other | - | 17,150 | 5,579 | - | 5,579 | 11,571 |
| Total Expenditures | <u>-</u> | <u>20,000</u> | <u>6,376</u> | <u>-</u> | <u>6,376</u> | <u>13,624</u> |
| (Deficiency) of Revenues (Under) Expenditures | - | (19,930) | (6,306) | <u>\$ -</u> | <u>\$ (6,306)</u> | <u>\$ 13,624</u> |
| Fund Balance at Beginning of Year | 20,000 | 20,000 | 20,000 | | | |
| Fund Balance at End of Year | <u>\$ 20,000</u> | <u>\$ 70</u> | <u>\$ 13,694</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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|------------------|-------------------|--------------------------------|---|
| Revenues | | | | | | |
| Licenses, Permits and Fees | \$ - | \$ 4,000 | \$ 4,000 | \$ - | \$ 4,000 | \$ - |
| Total Revenues | - | 4,000 | 4,000 | - | 4,000 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive: Equipment | - | 6,000 | - | 6,000 | 6,000 | - |
| Total Expenditures | - | 6,000 | - | 6,000 | 6,000 | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | (2,000) | 4,000 | <u>\$ (6,000)</u> | <u>\$ (2,000)</u> | <u>\$ -</u> |
| Fund Balance at Beginning of Year | 6,750 | 6,750 | 6,750 | | | |
| Fund Balance at End of Year | <u>\$ 6,750</u> | <u>\$ 4,750</u> | <u>\$ 10,750</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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 61,279 | \$ 61,116 | \$ 61,116 | \$ - | \$ 61,116 | \$ - |
| Total Revenues | 61,279 | 61,116 | 61,116 | - | 61,116 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Judicial: | | | | | | |
| Salaries and Wages | 22,300 | 22,300 | 20,287 | - | 20,287 | 2,013 |
| Fringe Benefits | 3,875 | 3,875 | 2,939 | - | 2,939 | 936 |
| Equipment | 28,500 | 28,500 | 28,130 | - | 28,130 | 370 |
| Contractual Services | 5,500 | 5,500 | 1,369 | - | 1,369 | 4,131 |
| Other | 2,400 | 2,400 | 2,291 | - | 2,291 | 109 |
| Total Expenditures | 62,575 | 62,575 | 55,016 | - | 55,016 | 7,559 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,296) | (1,459) | 6,100 | - | 6,100 | 7,559 |
| Other Financing Sources | | | | | | |
| Advances In | 35,000 | 35,000 | 35,000 | - | 35,000 | - |
| Excess of Revenues and Other Financing Sources Over Expenditures | 33,704 | 33,541 | 41,100 | \$ - | \$ 41,100 | \$ 7,559 |
| Fund Balance at Beginning of Year | - | - | - | | | |
| Fund Balance at End of Year | \$ 33,704 | \$ 33,541 | \$ 41,100 | | | |

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, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|----------------------------|-------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | | |
| Intergovernmental | 800,000 | 813,938 | 813,938 | - | 813,938 | - |
| Total Revenues | 800,000 | 813,938 | 813,938 | - | 813,938 | - |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Judicial: | | | | | | |
| Salaries and Wages | 200,000 | 200,000 | 25,214 | - | 25,214 | 174,786 |
| Fringe Benefits | 90,000 | 90,000 | 9,766 | - | 9,766 | 80,234 |
| Supplies and Materials | 45,000 | 45,000 | 4,225 | - | 4,225 | 40,775 |
| Equipment | 75,000 | 75,000 | - | - | - | 75,000 |
| Contractual Services | 290,000 | 290,000 | 121,464 | - | 121,464 | 168,536 |
| Other | 100,000 | 100,000 | 2,728 | - | 2,728 | 97,272 |
| Total Expenditures | 800,000 | 800,000 | 163,397 | - | 163,397 | 636,603 |
| Excess of Revenues Over Expenditures | - | 13,938 | 650,541 | \$ - | \$ 650,541 | \$ 636,603 |
| Fund Balance at Beginning of Year | - | - | - | | | |
| Fund Balance at End of Year | \$ - | \$ 13,938 | \$ 650,541 | | | |

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, 2005

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|--------------------|-------------------|-------------------|--------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 619,888 | \$ 452,092 | \$ 452,092 | \$ - | \$ 452,092 | \$ - |
| Special Assessments | 400,400 | 356,428 | 356,428 | - | 356,428 | - |
| Other | 12,000 | 38,320 | 38,320 | - | 38,320 | - |
| Total Revenues | 1,032,288 | 846,840 | 846,840 | - | 846,840 | - |
| Expenditures | | | | | | |
| General Obligation Bond Principal Retirement | 1,200,000 | 1,250,000 | 1,245,000 | - | 1,245,000 | 5,000 |
| General Obligation Interest | 1,300,000 | 1,300,000 | 1,289,224 | - | 1,289,224 | 10,776 |
| Special Assessment Principal Retirement | 284,000 | 286,500 | 285,662 | - | 285,662 | 838 |
| Special Assessment Interest | 266,000 | 240,000 | 238,945 | - | 238,945 | 1,055 |
| Fiscal Charges | 103,294 | 158,379 | 196,406 | - | 196,406 | (38,027) |
| Total Expenditures | 3,153,294 | 3,234,879 | 3,255,237 | - | 3,255,237 | (20,358) |
| (Deficiency) of Revenues (Under) Expenditures | (2,121,006) | (2,388,039) | (2,408,397) | - | (2,408,397) | (20,358) |
| Other Financing Sources | | | | | | |
| Proceeds of Notes | 114,314 | - | - | - | - | - |
| Proceeds of Refunding Bonds | - | - | 5,560,000 | - | 5,560,000 | 5,560,000 |
| Payment to Refunded Bond Escrow Agent | - | - | (5,726,245) | - | (5,726,245) | (5,726,245) |
| Premium on Refunding Bonds | - | - | 310,053 | - | 310,053 | 310,053 |
| Accrued Interest on Refunding Bond | 12,642 | 12,642 | 12,642 | - | 12,642 | - |
| Premium on Notes | - | 36,668 | 36,668 | - | 36,668 | - |
| Advances - In | 133,000 | 192,121 | 192,121 | - | 192,121 | - |
| Total Other Financing Sources | 259,956 | 241,431 | 385,239 | - | 385,239 | 143,808 |
| (Deficiency) of Revenues and Other Financing Sources (Under) Expenditures | (1,861,050) | (2,146,608) | (2,023,158) | \$ - | \$ (2,023,158) | \$ 123,450 |
| Fund Balance at Beginning of Year | 2,737,172 | 2,737,172 | 2,737,172 | | | |
| Fund Balance at End of Year | \$ 876,122 | \$ 590,564 | \$ 714,014 | | | |

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, 2005

| | <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: | | | | | | |
| Jail Facility Construction | 1,713,262 | 1,712,580 | 259,182 | 395,000 | 654,182 | 1,058,398 |
| Total Expenditures | <u>1,713,262</u> | <u>1,712,580</u> | <u>259,182</u> | <u>395,000</u> | <u>654,182</u> | <u>1,058,398</u> |
| (Deficiency) of Revenues (Under) Expenditures | (1,713,262) | (1,712,580) | (259,182) | <u>\$ (395,000)</u> | <u>\$ (654,182)</u> | <u>\$ 1,058,398</u> |
| Fund Balance at Beginning of Year | <u>1,789,513</u> | <u>1,789,513</u> | <u>1,789,513</u> | | | |
| Fund Balance at End of Year | <u>\$ 76,251</u> | <u>\$ 76,933</u> | <u>\$ 1,530,331</u> | | | |

Capital Projects Fund

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

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

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

| | Original Budget | Final Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance with Final Budget Positive (Negative) |
|--|---------------------|-------------------|----------------------|-----------------------|--------------------------------|---|
| Revenues | | | | | | |
| Intergovernmental | \$ 800,000 | \$ 1,608,916 | \$ 1,715,303 | \$ - | \$ 1,715,303 | \$ 106,387 |
| Other | - | 69,117 | 69,117 | - | 69,117 | - |
| Total Revenues | 800,000 | 1,678,033 | 1,784,420 | - | 1,784,420 | 106,387 |
| Expenditures | | | | | | |
| Capital Outlay: | | | | | | |
| Justice Center | 3,129,591 | 7,709,230 | 1,299,316 | 2,008,393 | 3,307,709 | 4,401,521 |
| D.D. School | - | 55,241 | 55,241 | - | 55,241 | - |
| Transportation Hub | 497,000 | 642,056 | 141,265 | 494,209 | 635,474 | 6,582 |
| 9-1-1 Phone System | - | 92,358 | - | - | - | 92,358 |
| Board of Elections | 239 | 148,997 | 3,840 | 78,582 | 82,422 | 66,575 |
| Agricultural Center | - | 31,701 | - | - | - | 31,701 |
| Adult Training Center | 2,700 | 2,700 | 2,700 | - | 2,700 | - |
| Highway Improvement | 53,517 | 9,676 | 100 | 8,278 | 8,378 | 1,298 |
| Energy Conservation Project | - | 3,990,000 | 13,822 | 3,774,861 | 3,788,683 | 201,317 |
| Issue II | 800,000 | 666,211 | 666,211 | - | 666,211 | - |
| ODOT Federal Awards | - | 1,942,705 | 1,049,092 | 206,293 | 1,255,385 | 687,320 |
| Ditches | 16,792 | 16,792 | - | - | - | 16,792 |
| Sewers | 11,238 | 711,238 | 461,646 | 96,097 | 557,743 | 153,495 |
| Waterlines | 833 | 833 | - | - | - | 833 |
| Total Expenditures | 4,511,910 | 16,019,738 | 3,693,233 | 6,666,713 | 10,359,946 | 5,659,792 |
| (Deficiency) of Revenues Over (Under) Expenditures | (3,711,910) | (14,341,705) | (1,908,813) | (6,666,713) | (8,575,526) | 5,766,179 |
| Other Financing Sources | | | | | | |
| Proceeds of Notes | - | 4,690,000 | 4,690,000 | - | 4,690,000 | - |
| Advances - In | - | 1,139,000 | 1,139,000 | - | 1,139,000 | - |
| Total Other Financing Sources | - | 5,829,000 | 5,829,000 | - | 5,829,000 | - |
| Excess(Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures | (3,711,910) | (8,512,705) | 3,920,187 | <u>\$ (6,666,713)</u> | <u>\$ (2,746,526)</u> | <u>\$ 5,766,179</u> |
| Fund Balance at Beginning of Year | 9,015,671 | 9,015,671 | 9,015,671 | | | |
| Fund Balance at End of Year | \$ 5,303,761 | \$ 502,966 | \$ 12,935,858 | | | |