

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Community Housing Improvement – To account for Federal and State grants used for community housing improvement projects.

Youth Services – To account for State grants used for youth employment projects, group homes and juvenile delinquency prevention programs.

Reclaim Ohio – To account for State grants used for various delinquent juvenile programs.

Medically Handicapped Child – To account for expenditures to the Ohio Department of Health Bureau for Children with Medical Handicaps for treatment services provided to county residents.

Indigent Guardianship – To account for revenues used for Probate Court cases involving guardianship of indigent individuals.

County Probation Services – To account for adults on probation that pay supervision fees to Clerk of Courts.

TB Clinic – To account for a property tax levy used to operate a tuberculosis clinic.

Court Mediation – To account for fees for all civil cases in Common Pleas Court.

County Erosion Control – To account for repayment of funds advanced for the erosion control loan program.

Supportive Living – To account for the State grants used for housing disabled persons capable of living in a group home facility.

Golden Acres – To account for the receipt of State grants and property taxes as well as other monies to operate the County's nursing home and County home.

Metropolitan Enforcement Group – To account for the receipt of State grants used for the operation of a local drug enforcement program.

Crime Laboratory – To account for revenues used for operation of the crime laboratory.

911 System – To account for tax revenues expended for operations of a County 911 system.

Child Support Enforcement Agency – To account for the receipt of Federal and State grants used for processing and enforcing court ordered child support payments.

Drug Enforcement – To account for State grants and donations for the D.A.R.E. program.

Law Enforcement Trust – To account for fines and forfeitures, which are collected and subsequently allocated to various recipients.

Ditch Maintenance – To account for the maintenance of all county owned ditches.

Public Safety - To account for grants for the purpose of promoting Homeland Safety Awareness in Lorain County.

Litter Control – To account for State grants for the purpose of implementing a litter prevention program.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Juvenile Attendance Grant – To account for State grants used to assist with The Lorain County Domestic Relations Court for truancy programs.

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

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

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

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

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

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

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

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

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

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, 2008

	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	\$ 734,179	\$ 61,214	\$ 378,308	\$ 200,524	\$ 850,665
Cash with Fiscal Agent	-	-	308,759	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	1,735,541	-	125,823	-	13,534
Notes Receivable	-	-	420,666	100,126	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,616	-	-	-	-
Total Assets	\$ 2,472,341	\$ 61,214	\$ 1,233,556	\$ 300,650	\$ 864,199
Liabilities					
Accounts Payable	\$ 541,293	\$ 19,794	\$ 47,007	\$ 100,126	\$ 5,000
Contracts Payable	-	-	-	-	1,677
Intergovernmental Payable	9,073	1,631	5,910	-	-
Advance from Other Funds	-	-	7,542	-	-
Due to Other Funds	-	-	200,000	-	-
Deferred Revenue	1,051,993	-	74,403	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	1,602,359	21,425	334,862	100,126	6,677
Fund Balances					
Reserved for:					
Encumbrances	33,111	-	10,204	-	29,547
Inventory	2,616	-	-	-	-
Notes Receivable	-	-	420,666	100,126	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	834,255	39,789	467,824	100,398	827,975
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	869,982	39,789	898,694	200,524	857,522
Total Liabilities and Fund Balances	\$ 2,472,341	\$ 61,214	\$ 1,233,556	\$ 300,650	\$ 864,199

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ 90,705	\$ 130,892	\$ 35,747	\$ 1,764,586	\$ 7,878	\$ 4,908,431
-	-	-	-	-	-
-	8,002	-	-	-	3,165
1,146,596	32,812	2,000	436,835	-	3,165
-	-	-	157,727	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,237,301</u>	<u>\$ 171,706</u>	<u>\$ 37,747</u>	<u>\$ 2,359,148</u>	<u>\$ 7,878</u>	<u>\$ 4,914,761</u>
\$ 287,900	\$ 25,827	\$ -	\$ 30,358	\$ -	\$ 45,579
76,070	-	-	-	-	102,273
309,263	8,218	-	44,178	-	41,923
300,000	-	-	-	-	-
1,497	20,000	-	3,433	-	-
-	-	2,000	-	-	-
-	-	-	-	-	-
<u>974,730</u>	<u>54,045</u>	<u>2,000</u>	<u>77,969</u>	<u>-</u>	<u>189,775</u>
15,235	7,009	-	101,714	-	296,307
-	-	-	-	-	-
-	-	-	157,727	-	-
-	-	-	-	-	-
247,336	110,652	35,747	2,021,738	7,878	4,428,679
-	-	-	-	-	-
-	-	-	-	-	-
<u>262,571</u>	<u>117,661</u>	<u>35,747</u>	<u>2,281,179</u>	<u>7,878</u>	<u>4,724,986</u>
<u>\$ 1,237,301</u>	<u>\$ 171,706</u>	<u>\$ 37,747</u>	<u>\$ 2,359,148</u>	<u>\$ 7,878</u>	<u>\$ 4,914,761</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2008

	Nonmajor Special Revenue Funds				
	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Assets					
Cash and Cash Equivalents	\$ 809,047	\$ 43,133	\$ 43,164	\$ 76,655	\$ 1,193,811
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	11,449	5,382	2,182	281,694	539,217
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	24,566
Materials and Supplies Inventory	-	-	-	-	800,518
Total Assets	\$ 820,496	\$ 48,515	\$ 45,346	\$ 358,349	\$ 2,558,112
Liabilities					
Accounts Payable	\$ 18,401	\$ 22,660	\$ -	\$ 17,218	\$ 201,855
Contracts Payable	9,669	-	-	-	76,251
Intergovernmental Payable	15,390	28,837	-	14,991	157,059
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	30,000	-	-	10,957
Deferred Revenue	-	-	-	141,847	-
Notes Payable	-	-	-	-	-
Total Liabilities	43,460	81,497	-	174,056	446,122
Fund Balances					
Reserved for:					
Encumbrances	21,823	-	-	6	259,046
Inventory	-	-	-	-	800,518
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	755,213	(32,982)	45,346	184,287	1,052,426
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	777,036	(32,982)	45,346	184,293	2,111,990
Total Liabilities and Fund Balances	\$ 820,496	\$ 48,515	\$ 45,346	\$ 358,349	\$ 2,558,112

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ 52,094	\$ 47,200	\$ 22,518	\$ 330,156	\$ 1,758,330	\$ 387,001
-	-	-	-	-	-
107,662	63,236	-	82,626	843,605	-
-	-	-	2,421	-	-
-	-	-	-	-	-
<u>\$ 159,756</u>	<u>\$ 110,436</u>	<u>\$ 22,518</u>	<u>\$ 415,203</u>	<u>\$ 2,601,935</u>	<u>\$ 387,001</u>
\$ 8,178	\$ 23,243	\$ -	\$ 7,571	\$ 45,426	\$ -
-	-	-	-	-	-
2,364	14,869	-	4,418	52,892	37,517
-	129,000	-	80,000	-	-
-	20,000	-	-	-	-
107,662	-	-	17,325	421,803	-
-	-	-	-	-	-
<u>118,204</u>	<u>187,112</u>	<u>-</u>	<u>109,314</u>	<u>520,121</u>	<u>37,517</u>
-	4,382	-	1,466	899	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
41,552	(81,058)	22,518	304,423	2,080,915	349,484
-	-	-	-	-	-
-	-	-	-	-	-
<u>41,552</u>	<u>(76,676)</u>	<u>22,518</u>	<u>305,889</u>	<u>2,081,814</u>	<u>349,484</u>
<u>\$ 159,756</u>	<u>\$ 110,436</u>	<u>\$ 22,518</u>	<u>\$ 415,203</u>	<u>\$ 2,601,935</u>	<u>\$ 387,001</u>

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Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2008

Nonmajor Special Revenue Funds					
	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Assets					
Cash and Cash Equivalents	\$ 119,239	\$ 258,914	\$ 737,149	\$ 584,799	\$ 11,510
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	8,857	-	-
Receivables, Net of Allowances	1,239	13,746	715,097	21,687	-
Notes Receivable	-	-	-	-	146,461
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	7,766	-	-
Total Assets	\$ 120,478	\$ 272,660	\$ 1,468,869	\$ 606,486	\$ 157,971
Liabilities					
Accounts Payable	\$ 1,248	\$ 4,625	\$ 8,906	\$ 3,698	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	5,399	11,189	4,344	-
Advance from Other Funds	-	-	-	-	53,403
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	697,184	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	1,248	10,024	717,279	8,042	53,403
Fund Balances					
Reserved for:					
Encumbrances	-	-	-	-	-
Inventory	-	-	7,766	-	-
Notes Receivable	-	-	-	-	146,461
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	119,230	262,636	743,824	598,444	(41,893)
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	119,230	262,636	751,590	598,444	104,568
Total Liabilities and Fund Balances	\$ 120,478	\$ 272,660	\$ 1,468,869	\$ 606,486	\$ 157,971

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ 5,750,256	\$ 2,041,263	\$ 622,846	\$ 1,125,950	\$ 6,391,676	\$ 2,475,495
-	-	-	-	-	-
-	-	6,209	-	-	-
457,457	256,079	408,353	194,868	1,977,237	1,395,155
-	-	-	-	-	-
-	-	-	-	-	-
-	128,472	-	-	-	1,917
<u>\$ 6,207,713</u>	<u>\$ 2,425,814</u>	<u>\$ 1,037,408</u>	<u>\$ 1,320,818</u>	<u>\$ 8,368,913</u>	<u>\$ 3,872,567</u>
\$ 123,201	\$ 133,873	\$ 17,572	\$ 3,076	\$ 31,807	\$ 79,127
-	-	-	-	-	-
118,939	94,475	23,285	3,794	30,792	99,676
-	-	-	-	-	-
-	-	6,185	-	-	832,047
-	-	382,689	191,345	1,875,637	37,964
-	-	-	-	-	-
<u>242,140</u>	<u>228,348</u>	<u>429,731</u>	<u>198,215</u>	<u>1,938,236</u>	<u>1,048,814</u>
12,761	127,255	6,627	80	47,850	109,683
-	128,472	-	-	-	1,917
-	-	-	-	-	-
-	-	-	-	-	-
5,952,812	1,941,739	601,050	1,122,523	6,382,827	2,712,153
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,965,573</u>	<u>2,197,466</u>	<u>607,677</u>	<u>1,122,603</u>	<u>6,430,677</u>	<u>2,823,753</u>
<u>\$ 6,207,713</u>	<u>\$ 2,425,814</u>	<u>\$ 1,037,408</u>	<u>\$ 1,320,818</u>	<u>\$ 8,368,913</u>	<u>\$ 3,872,567</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2008

	Nonmajor Special Revenue Funds				
	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Assets					
Cash and Cash Equivalents	\$ 3,657	\$ -	\$ 182,494	\$ 67,191	\$ 629
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	403,234	1,661,198	-	-	-
Receivables, Net of Allowances	18,273	-	47,966	532,400	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,203	-	-	-	-
Total Assets	\$ 427,367	\$ 1,661,198	\$ 230,460	\$ 599,591	\$ 629
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 47,292	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	18,273	-	-	-	-
Deferred Revenue	-	-	47,966	192,217	-
Notes Payable	-	-	-	-	-
Total Liabilities	18,273	-	47,966	239,509	-
Fund Balances					
Reserved for:					
Encumbrances	-	-	-	-	-
Inventory	2,203	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	406,891	1,661,198	182,494	360,082	629
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	409,094	1,661,198	182,494	360,082	629
Total Liabilities and Fund Balances	\$ 427,367	\$ 1,661,198	\$ 230,460	\$ 599,591	\$ 629

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Local Law Enforcement Block Grant	Violent Offender	Marriage Licenses	Medicaid Outreach
\$ 18	\$ 101,573	\$ -	\$ 43,802	\$ 76,238	\$ 1
-	-	-	-	-	-
-	-	-	19,560	2,016	-
-	5,417	-	-	-	-
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 106,990</u>	<u>\$ -</u>	<u>\$ 63,362</u>	<u>\$ 78,254</u>	<u>\$ 1</u>
\$ -	\$ 14,049	\$ -	\$ 1,014	\$ 33,124	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	19,560	-	-
-	-	-	-	-	-
<u>-</u>	<u>14,049</u>	<u>-</u>	<u>20,574</u>	<u>33,124</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18	92,941	-	42,788	45,130	1
-	-	-	-	-	-
<u>18</u>	<u>92,941</u>	<u>-</u>	<u>42,788</u>	<u>45,130</u>	<u>1</u>
<u>\$ 18</u>	<u>\$ 106,990</u>	<u>\$ -</u>	<u>\$ 63,362</u>	<u>\$ 78,254</u>	<u>\$ 1</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2008

	Nonmajor Special Revenue Funds				
	Court Security	Criminal History On-Line	MRDD- Medicaid	Prosecutor's Victim Witness	Enforcement and Education
Assets					
Cash and Cash Equivalents	\$ 75,722	\$ 8,506	\$ 3,043,598	\$ 43,065	\$ 22,006
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	-	64,611	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 75,722</u>	<u>\$ 8,506</u>	<u>\$ 3,043,598</u>	<u>\$ 107,676</u>	<u>\$ 22,006</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 51,147	\$ 2,954	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	60,302	3,752	-
Advance from Other Funds	-	-	-	10,670	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	57,187	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>111,449</u>	<u>74,563</u>	<u>-</u>
Fund Balances					
Reserved for:					
Encumbrances	-	-	9,660	-	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	75,722	8,506	2,922,489	33,113	22,006
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	<u>75,722</u>	<u>8,506</u>	<u>2,932,149</u>	<u>33,113</u>	<u>22,006</u>
Total Liabilities and Fund Balances	<u>\$ 75,722</u>	<u>\$ 8,506</u>	<u>\$ 3,043,598</u>	<u>\$ 107,676</u>	<u>\$ 22,006</u>

Nonmajor Special Revenue Funds

Juvenile School Liaison	Help America Vote Act	MRDD- Capital	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program
\$ 15,600	\$ 14,204	\$ 482,445	\$ 234,421	\$ 53,519	\$ 3,631
-	-	-	-	-	-
-	-	-	4,307,671	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 15,600</u>	<u>\$ 14,204</u>	<u>\$ 482,445</u>	<u>\$ 4,542,092</u>	<u>\$ 53,519</u>	<u>\$ 3,631</u>
\$ -	\$ -	\$ -	\$ 14,947	\$ -	\$ -
-	-	-	197,869	-	-
-	-	-	76,559	16,826	-
-	-	-	-	-	-
-	-	-	39,064	-	-
-	-	-	3,866,863	-	-
-	-	-	-	-	-
-	-	-	<u>4,195,302</u>	<u>16,826</u>	-
-	-	-	-	5,674	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
15,600	14,204	482,445	346,790	31,019	3,631
-	-	-	-	-	-
<u>15,600</u>	<u>14,204</u>	<u>482,445</u>	<u>346,790</u>	<u>36,693</u>	<u>3,631</u>
<u>\$ 15,600</u>	<u>\$ 14,204</u>	<u>\$ 482,445</u>	<u>\$ 4,542,092</u>	<u>\$ 53,519</u>	<u>\$ 3,631</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2008

	Nonmajor Special Revenue Funds			
	Atrazine Grant Program	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E
Assets				
Cash and Cash Equivalents	\$ 18,860	\$ 14,750	\$ 253	\$ 2,607,252
Cash with Fiscal Agent	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Receivables, Net of Allowances	-	-	-	2,438,079
Notes Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Total Assets	<u>\$ 18,860</u>	<u>\$ 14,750</u>	<u>\$ 253</u>	<u>\$ 5,045,331</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ 7,607
Contracts Payable	-	-	-	-
Intergovernmental Payable	-	-	-	11,596
Advance from Other Funds	-	-	-	-
Due to Other Funds	-	-	-	2,421
Deferred Revenue	-	-	-	2,373,001
Notes Payable	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,394,625</u>
Fund Balances				
Reserved for:				
Encumbrances	-	-	-	977
Inventory	-	-	-	-
Notes Receivable	-	-	-	-
Debt Service	-	-	-	-
Unreserved(Deficit), reported in:				
Special Revenue Funds	18,860	14,750	253	2,649,729
Debt Service Funds	-	-	-	-
Capital Project Funds	-	-	-	-
Total Fund Balances (Deficit)	<u>18,860</u>	<u>14,750</u>	<u>253</u>	<u>2,650,706</u>
Total Liabilities and Fund Balances	<u>\$ 18,860</u>	<u>\$ 14,750</u>	<u>\$ 253</u>	<u>\$ 5,045,331</u>

Nonmajor Special Revenue Funds

Juvenile Attendance Grant	Ditch Rotary	Common Pleas Special Projects	Golden Acres Medicare	Law Enforcement Tech Grant	Watershed Coordinator Grant
\$ -	\$ 9,636	\$ 349,293	\$ 459,543	\$ 3,183	\$ 48,022
-	-	-	-	-	-
-	-	10,750	50,229	46,765	8,750
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 9,636</u>	<u>\$ 360,043</u>	<u>\$ 509,772</u>	<u>\$ 49,948</u>	<u>\$ 56,772</u>
\$ -	\$ -	\$ -	\$ 25,797	\$ -	\$ -
-	-	-	28,791	-	-
-	-	-	-	-	-
-	42,080	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	42,080	-	54,588	-	-
-	-	-	69,541	3,183	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(32,444)	360,043	385,643	46,765	56,772
-	-	-	-	-	-
-	-	-	-	-	-
-	(32,444)	360,043	455,184	49,948	56,772
<u>\$ -</u>	<u>\$ 9,636</u>	<u>\$ 360,043</u>	<u>\$ 509,772</u>	<u>\$ 49,948</u>	<u>\$ 56,772</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2008

	Nonmajor Special Revenue Funds				Total Nonmajor Special Revenue Funds
	Northern Border Initiative Grant	Continuing Professional Training	SERC Grant Account	Foreclosure Special Project Fund Account	
Assets					
Cash and Cash Equivalents	\$ 60,337	\$ 24	\$ 36,907	\$ 296,980	\$ 42,422,695
Cash with Fiscal Agent	-	-	-	-	308,759
Cash in Segregated Accounts	-	-	-	-	2,090,670
Receivables, Net of Allowances	3,106	10,080	-	48,125	18,482,658
Notes Receivable	-	-	-	-	824,980
Due from Other Funds	-	-	-	-	32,404
Materials and Supplies Inventory	-	-	-	-	943,492
Total Assets	\$ 63,443	\$ 10,104	\$ 36,907	\$ 345,105	\$ 65,105,658
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 3,666	\$ 2,056,166
Contracts Payable	-	-	-	-	492,600
Intergovernmental Payable	-	-	-	3,621	1,313,082
Advance from Other Funds	-	-	-	-	622,695
Due to Other Funds	27,585	-	-	1,037	1,212,499
Deferred Revenue	-	10,080	-	-	11,568,726
Notes Payable	-	-	-	-	-
Total Liabilities	27,585	10,080	-	8,324	17,265,768
Fund Balances					
Reserved for:					
Encumbrances	21,051	-	-	-	1,195,091
Inventory	-	-	-	-	943,492
Notes Receivable	-	-	-	-	824,980
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	14,807	24	36,907	336,781	44,876,327
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	35,858	24	36,907	336,781	47,839,890
Total Liabilities and Fund Balances	\$ 63,443	\$ 10,104	\$ 36,907	\$ 345,105	\$ 65,105,658

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	<u>Debt Service Fund</u>	<u>Capital Project Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
Assets			
Cash and Cash Equivalents	\$ 157,823	\$ 629,070	\$ 43,209,588
Cash with Fiscal Agent	-	-	308,759
Cash in Segregated Accounts	-	-	2,090,670
Receivables, Net of Allowances	5,223,989	-	23,706,647
Notes Receivable	-	-	824,980
Due from Other Funds	1,287	-	33,691
Materials and Supplies Inventory	-	-	943,492
Total Assets	<u>\$ 5,383,099</u>	<u>\$ 629,070</u>	<u>\$ 71,117,827</u>
Liabilities			
Accounts Payable	\$ -	\$ -	\$ 2,056,166
Contracts Payable	-	-	492,600
Intergovernmental Payable	-	-	1,313,082
Advance from Other Funds	789,057	-	1,411,752
Due to Other Funds	183,762	-	1,396,261
Deferred Revenue	5,087,263	-	16,655,989
Notes Payable	375,000	-	375,000
Total Liabilities	<u>6,435,082</u>	<u>-</u>	<u>23,700,850</u>
Fund Balances			
Reserved for:			
Encumbrances	-	48,274	1,243,365
Inventory	-	-	943,492
Notes Receivable	-	-	824,980
Debt Service	157,823	-	157,823
Unreserved(Deficit), reported in:			
Special Revenue Funds	-	-	44,876,327
Debt Service Funds	(1,209,806)	-	(1,209,806)
Capital Project Funds	-	580,796	580,796
Total Fund Balances (Deficit)	<u>(1,051,983)</u>	<u>629,070</u>	<u>47,416,977</u>
Total Liabilities and Fund Balances	<u>\$ 5,383,099</u>	<u>\$ 629,070</u>	<u>\$ 71,117,827</u>

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2008

	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	-	-	-	-	282,445
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	4,257,423	20,914	593,807	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	20,390	-	-
Other	83,687	46	-	3,434	113
Total Revenues	<u>4,341,110</u>	<u>20,960</u>	<u>614,197</u>	<u>3,434</u>	<u>282,558</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	306,439
Judicial	-	-	-	-	-
Public Safety	-	104,487	-	-	-
Public Works	-	-	-	-	-
Health	4,809,574	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	423,964	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>4,809,574</u>	<u>104,487</u>	<u>423,964</u>	<u>-</u>	<u>306,439</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(468,464)</u>	<u>(83,527)</u>	<u>190,233</u>	<u>3,434</u>	<u>(23,881)</u>
Other Financing Sources					
Transfers In	-	73,222	-	-	-
Total Other Financing Sources	<u>-</u>	<u>73,222</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(468,464)	(10,305)	190,233	3,434	(23,881)
Fund Balance (Deficit) at Beginning of Year	1,338,637	50,094	708,461	197,090	881,403
Increase (Decrease) in Reserve for Inventory	<u>(191)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 869,982</u>	<u>\$ 39,789</u>	<u>\$ 898,694</u>	<u>\$ 200,524</u>	<u>\$ 857,522</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,621,008	-	-	-	-	-
-	440,309	-	3,081,130	-	-
-	48,612	-	-	-	3,389,463
-	41,856	-	-	-	-
-	-	-	-	15,680	-
-	-	-	-	-	-
-	-	-	8,038	-	-
3,835	4,050	-	21,147	-	774
<u>7,624,843</u>	<u>534,827</u>	<u>-</u>	<u>3,110,315</u>	<u>15,680</u>	<u>3,390,237</u>
-	-	-	-	-	2,899,716
-	-	-	-	-	-
12,445,551	-	-	-	23,744	-
-	-	-	-	-	-
-	488,932	-	3,591,486	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,445,551</u>	<u>488,932</u>	<u>-</u>	<u>3,591,486</u>	<u>23,744</u>	<u>2,899,716</u>
<u>(4,820,708)</u>	<u>45,895</u>	<u>-</u>	<u>(481,171)</u>	<u>(8,064)</u>	<u>490,521</u>
<u>4,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(620,708)	45,895	-	(481,171)	(8,064)	490,521
883,279	71,766	35,747	2,762,350	15,942	4,234,465
-	-	-	-	-	-
<u>\$ 262,571</u>	<u>\$ 117,661</u>	<u>\$ 35,747</u>	<u>\$ 2,281,179</u>	<u>\$ 7,878</u>	<u>\$ 4,724,986</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2008

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	-	-	83,274	-	-
Charges for Services	722,524	1,076,092	-	-	234,814
Fines and Forfeitures	-	-	-	-	304,259
Intergovernmental Revenue	-	-	-	557,570	7,171,880
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	38,371
Other	69,915	2,468	10,390	-	233,514
Total Revenues	<u>792,439</u>	<u>1,078,560</u>	<u>93,664</u>	<u>557,570</u>	<u>7,982,838</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	775,498	1,140,486	82,031	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	545,909	-
Public Works	-	-	-	-	8,301,721
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	86,902
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>775,498</u>	<u>1,140,486</u>	<u>82,031</u>	<u>545,909</u>	<u>8,388,623</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>16,941</u>	<u>(61,926)</u>	<u>11,633</u>	<u>11,661</u>	<u>(405,785)</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	16,941	(61,926)	11,633	11,661	(405,785)
Fund Balance (Deficit) at Beginning of Year	760,095	28,944	33,713	172,632	2,439,471
Increase (Decrease) in Reserve for Inventory	-	-	-	-	78,304
Fund Balance (Deficit) at End of Year	<u>\$ 777,036</u>	<u>\$ (32,982)</u>	<u>\$ 45,346</u>	<u>\$ 184,293</u>	<u>\$ 2,111,990</u>

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,277
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,877	-	-
147,432	610,155	-	208,093	2,132,745	-
-	-	-	-	-	-
4,126	157	33,623	224,117	13,846	-
<u>151,558</u>	<u>610,312</u>	<u>33,623</u>	<u>434,087</u>	<u>2,146,591</u>	<u>330,277</u>
-	-	-	-	-	-
-	-	-	-	-	-
135,819	613,317	-	-	-	-
-	-	-	-	-	-
-	-	-	271,049	2,323,583	288,038
-	-	7,056	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>135,819</u>	<u>613,317</u>	<u>7,056</u>	<u>271,049</u>	<u>2,323,583</u>	<u>288,038</u>
15,739	(3,005)	26,567	163,038	(176,992)	42,239
-	-	-	10,761	-	-
-	-	-	<u>10,761</u>	-	-
15,739	(3,005)	26,567	173,799	(176,992)	42,239
25,813	(73,671)	(4,049)	132,090	2,258,806	307,245
-	-	-	-	-	-
<u>\$ 41,552</u>	<u>\$ (76,676)</u>	<u>\$ 22,518</u>	<u>\$ 305,889</u>	<u>\$ 2,081,814</u>	<u>\$ 349,484</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Revenues					
Taxes					
Property	\$ -	\$ -	\$ 609,141	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	234,938	-	277,624	-
Charges for Services	34,435	-	4,131	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	185,661	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	8,640
Other	5	102	-	82	10,000
Total Revenues	34,440	235,040	798,933	277,706	18,640
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	33,607	87	-	-	-
Public Safety	-	198,239	-	173,491	-
Public Works	-	-	-	-	53,233
Health	-	-	624,457	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	33,607	198,326	624,457	173,491	53,233
Excess (Deficiency) of Revenues Over (Under) Expenditures	833	36,714	174,476	104,215	(34,593)
Other Financing Sources					
Transfers In	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balance	833	36,714	174,476	104,215	(34,593)
Fund Balance (Deficit) at Beginning of Year	118,397	225,922	580,606	494,229	139,161
Increase (Decrease) in Reserve for Inventory	-	-	(3,492)	-	-
Fund Balance (Deficit) at End of Year	\$ 119,230	\$ 262,636	\$ 751,590	\$ 598,444	\$ 104,568

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ -	\$ -	\$ 334,325	\$ 167,162	\$ 1,741,804	\$ -
-	-	-	-	-	-
-	4,622,660	-	-	673,063	1,316,848
-	-	-	-	-	-
2,946,064	-	665,151	55,805	423,907	4,844,588
-	-	-	-	-	-
-	-	-	-	-	-
4,967	14,723	-	52	824	4,026
<u>2,951,031</u>	<u>4,637,383</u>	<u>999,476</u>	<u>223,019</u>	<u>2,839,598</u>	<u>6,165,462</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,247,283	180,413	1,581,033	-
-	-	-	-	-	-
4,248,936	4,378,237	-	-	-	-
-	-	-	-	-	6,495,540
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,248,936</u>	<u>4,378,237</u>	<u>1,247,283</u>	<u>180,413</u>	<u>1,581,033</u>	<u>6,495,540</u>
(1,297,905)	259,146	(247,807)	42,606	1,258,565	(330,078)
-	-	-	-	-	-
<u>4,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,202,095	259,146	(247,807)	42,606	1,258,565	(330,078)
2,763,478	1,814,551	855,484	1,079,997	5,172,112	3,155,297
-	123,769	-	-	-	(1,466)
<u>\$ 5,965,573</u>	<u>\$ 2,197,466</u>	<u>\$ 607,677</u>	<u>\$ 1,122,603</u>	<u>\$ 6,430,677</u>	<u>\$ 2,823,753</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds				
	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	41,025	-	-
Fines and Forfeitures	196,725	378,784	-	-	-
Intergovernmental Revenue	18,273	-	-	428,670	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	973	-	-	-	-
Total Revenues	<u>215,971</u>	<u>378,784</u>	<u>41,025</u>	<u>428,670</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	177,182	498,202	-	185,778	-
Public Works	-	-	21,138	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>177,182</u>	<u>498,202</u>	<u>21,138</u>	<u>185,778</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>38,789</u>	<u>(119,418)</u>	<u>19,887</u>	<u>242,892</u>	<u>-</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	38,789	(119,418)	19,887	242,892	-
Fund Balance (Deficit) at Beginning of Year	370,142	1,780,616	162,607	117,190	629
Increase (Decrease) in Reserve for Inventory	<u>163</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 409,094</u>	<u>\$ 1,661,198</u>	<u>\$ 182,494</u>	<u>\$ 360,082</u>	<u>\$ 629</u>

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Local Law Enforcement Block Grant	Violent Offender	Marriage Licenses	Medicaid Outreach
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	60,448	-
-	16,904	-	39,141	-	-
-	-	-	-	-	-
-	25,000	-	-	3,267	-
-	<u>41,904</u>	-	<u>39,141</u>	<u>63,715</u>	-
-	-	-	-	-	-
-	-	-	-	3,317	-
-	19,177	-	35,157	-	-
-	-	-	-	-	-
-	-	-	-	59,632	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>19,177</u>	-	<u>35,157</u>	<u>62,949</u>	-
-	-	-	-	-	-
-	<u>22,727</u>	-	<u>3,984</u>	<u>766</u>	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,727	-	3,984	766	-
18	70,214	-	38,804	44,364	1
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 92,941</u>	<u>\$ -</u>	<u>\$ 42,788</u>	<u>\$ 45,130</u>	<u>\$ 1</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2008

Nonmajor Special Revenue Funds

	Court Security	Criminal History On-Line	MRDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	14,310	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	2,391
Intergovernmental Revenue	-	-	-	111,221	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	945	-	-
Total Revenues	<u>14,310</u>	<u>-</u>	<u>945</u>	<u>111,221</u>	<u>2,391</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	864	-	-	151,097	-
Public Works	-	-	-	-	-
Health	-	-	2,359,065	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>864</u>	<u>-</u>	<u>2,359,065</u>	<u>151,097</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,446</u>	<u>-</u>	<u>(2,358,120)</u>	<u>(39,876)</u>	<u>2,391</u>
Other Financing Sources					
Transfers In	-	-	2,500,000	48,222	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>2,500,000</u>	<u>48,222</u>	<u>-</u>
Net Change in Fund Balance	13,446	-	141,880	8,346	2,391
Fund Balance (Deficit) at Beginning of Year	62,276	8,506	2,790,269	24,767	19,615
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 75,722</u>	<u>\$ 8,506</u>	<u>\$ 2,932,149</u>	<u>\$ 33,113</u>	<u>\$ 22,006</u>

Nonmajor Special Revenue Funds

Juvenile School Liaison	Help America Vote Act	MRDD- Capital	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	80,827	-
-	-	-	-	-	-
6	32,817	-	2,376,291	-	975
-	-	-	-	-	-
-	-	-	-	-	-
<u>6</u>	<u>32,817</u>	<u>-</u>	<u>2,376,291</u>	<u>80,827</u>	<u>975</u>
-	21,411	-	-	-	-
-	-	-	-	84,006	-
-	-	-	-	-	-
-	-	210,059	-	-	-
11	-	-	2,930,453	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11</u>	<u>21,411</u>	<u>210,059</u>	<u>2,930,453</u>	<u>84,006</u>	<u>-</u>
<u>(5)</u>	<u>11,406</u>	<u>(210,059)</u>	<u>(554,162)</u>	<u>(3,179)</u>	<u>975</u>
-	-	-	-	-	-
-	-	-	-	-	-
(5)	11,406	(210,059)	(554,162)	(3,179)	975
15,605	2,798	692,504	900,952	39,872	2,656
-	-	-	-	-	-
<u>\$ 15,600</u>	<u>\$ 14,204</u>	<u>\$ 482,445</u>	<u>\$ 346,790</u>	<u>\$ 36,693</u>	<u>\$ 3,631</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds			
	Atrazine Grant Program	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E
Revenues				
Taxes				
Property	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Licenses, Permits, and Fees	-	4,000	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Special Assessments	-	-	-	-
Interest Income	-	-	-	-
Other	-	-	-	20
Total Revenues	-	4,000	-	20
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	770,575
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
Debt Service:				
Principal Repayments	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	-	-	-	770,575
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	4,000	-	(770,555)
Other Financing Sources				
Transfers In	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balance	-	4,000	-	(770,555)
Fund Balance (Deficit) at Beginning of Year	18,860	10,750	253	3,421,261
Increase (Decrease) in Reserve for Inventory	-	-	-	-
Fund Balance (Deficit) at End of Year	\$ 18,860	\$ 14,750	\$ 253	\$ 2,650,706

Nonmajor Special Revenue Funds

Juvenile Attendance Grant	Ditch Rotary	Common Pleas Special Projects	Golden Acres Medicare	Law Enforcement Tech Grant	Watershed Coordinator Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	10,087	138,052	-	-	-
-	-	118	556,653	-	-
-	-	-	-	-	-
-	-	-	-	48,678	26,250
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>10,087</u>	<u>138,170</u>	<u>556,653</u>	<u>48,678</u>	<u>26,250</u>
-	-	11,404	-	-	-
-	-	-	-	-	-
-	-	-	-	20,588	-
-	-	-	660,041	-	5,462
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	<u>11,404</u>	<u>660,041</u>	<u>20,588</u>	<u>5,462</u>
-	<u>10,087</u>	<u>126,766</u>	<u>(103,388)</u>	<u>28,090</u>	<u>20,788</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	10,087	126,766	(103,388)	28,090	20,788
-	(42,531)	233,277	558,572	21,858	35,984
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ (32,444)</u>	<u>\$ 360,043</u>	<u>\$ 455,184</u>	<u>\$ 49,948</u>	<u>\$ 56,772</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds				Total Nonmajor Special Revenue Funds
	Northern Border Initiative Grant	Continuing Professional Training	SERC Grant Account	Foreclosure Special Project Fund Account	
Revenues					
Tax					
Property	\$ -	\$ -	\$ -	\$ -	\$ 3,182,709
Sales	-	-	-	-	7,621,008
Licenses, Permits, and Fees	-	-	-	611,822	5,649,436
Charges for Services	-	-	-	-	12,392,145
Fines and Forfeitures	-	-	-	-	924,015
Intergovernmental Revenue	456,354	-	36,907	-	28,429,362
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	75,439
Other	-	-	-	-	774,228
Total Revenues	<u>456,354</u>	<u>-</u>	<u>36,907</u>	<u>611,822</u>	<u>59,048,342</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	5,236,985
Judicial	-	-	-	275,041	1,082,627
Public Safety	52,332	12,996	-	-	17,873,348
Public Works	-	-	-	-	8,989,409
Health	-	-	-	-	21,376,249
Human Services	-	-	-	-	12,368,306
Economic Development and Assistance	-	-	-	-	431,020
Debt Service:					
Principal Repayments	-	-	-	-	86,902
Interest Paid	-	-	-	-	-
Capital Outlay	382,000	-	-	-	382,000
Total Expenditures	<u>434,332</u>	<u>12,996</u>	<u>-</u>	<u>275,041</u>	<u>67,826,846</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>22,022</u>	<u>(12,996)</u>	<u>36,907</u>	<u>336,781</u>	<u>(8,778,504)</u>
Other Financing Sources					
Transfers In	-	-	-	-	11,332,205
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,332,205</u>
Net Change in Fund Balance	22,022	(12,996)	36,907	336,781	2,553,701
Fund Balance (Deficit) at Beginning of Year	13,836	13,020	-	-	45,089,102
Increase (Decrease) in Reserve for Inventory	-	-	-	-	197,087
Fund Balance (Deficit) at End of Year	<u>\$ 35,858</u>	<u>\$ 24</u>	<u>\$ 36,907</u>	<u>\$ 336,781</u>	<u>\$ 47,839,890</u>

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Debt Service Fund	Capital Project Jail Facility Construction	Total Nonmajor Governmental Funds
Revenues			
Taxes:			
Property	\$ 1,982,585	\$ -	\$ 5,165,294
Sales	-	-	7,621,008
Licenses, Permits and Fees	-	-	5,649,436
Charges for Services	-	-	12,392,145
Fines and Forfeitures	-	-	924,015
Intergovernmental Revenue	1,118,731	-	29,548,093
Special Assessments	252,572	-	252,572
Interest Income	-	-	75,439
Other	45,364	-	819,592
Total Revenues	3,399,252	-	62,447,594
Expenditures			
Current:			
General Government:			
Legislative and Executive	-	-	5,236,985
Judicial	-	-	1,082,627
Public Safety	-	154,000	18,027,348
Public Works	-	-	8,989,409
Health	-	-	21,376,249
Human Services	-	-	12,368,306
Economic Development and Assistance	-	-	431,020
Debt Service:			
Principal Paid	2,000,776	-	2,087,678
Interest Paid	1,609,206	-	1,609,206
Capital Outlay	-	439,576	821,576
Total Expenditures	3,609,982	593,576	72,030,404
Excess (Deficiency) of Revenues Over (Under) Expenditures	(210,730)	(593,576)	(9,582,810)
Other Financing Sources			
Transfers In	-	-	11,332,205
Total Other Financing Sources	-	-	11,332,205
Net Change in Fund Balance	(210,730)	(593,576)	1,749,395
Fund Balance (Deficit) at Beginning of Year	(841,253)	1,222,646	45,470,495
Increase (Decrease) in Reserve for Inventory	-	-	197,087
Fund Balance (Deficit) at End of Year	\$ (1,051,983)	\$ 629,070	\$ 47,416,977

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 4,370,546	\$ 4,617,874	\$ 4,617,874	\$ -	\$ 4,617,874	\$ -
Other	23,045	63,416	80,687	-	80,687	17,271
Total Revenues	4,393,591	4,681,290	4,698,561	-	4,698,561	17,271
Expenditures						
Current:						
Health:						
Salaries and Wages	226,200	242,200	240,552	-	240,552	1,648
Fringe Benefits	107,810	105,110	101,382	-	101,382	3,728
Supplies and Materials	6,850	8,350	6,690	-	6,690	1,660
Equipment	5,379	7,029	6,000	-	6,000	1,029
Contractual Services	4,039,657	4,323,588	4,232,213	38,447	4,270,660	52,928
Other	40,134	51,000	34,053	-	34,053	16,947
Total Expenditures	4,426,030	4,737,277	4,620,890	38,447	4,659,337	77,940
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,439)	(55,987)	77,671	<u>(38,447)</u>	<u>39,224</u>	<u>95,211</u>
Fund Balance at Beginning of Year	656,508	656,508	656,508			
Fund Balance at End of Year	<u>\$ 624,069</u>	<u>\$ 600,521</u>	<u>\$ 734,179</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
T-Federal
For the Year Ended December 31, 2008

	<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	\$ 19,000	\$ 20,914	\$ 20,914	\$ -	\$ 20,914	\$ -
Other	2,100	46	46	-	46	-
Total Revenues	21,100	20,960	20,960	-	20,960	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	53,789	59,164	59,046	-	59,046	118
Fringe Benefits	13,939	15,000	14,469	-	14,469	531
Contractual Services	21,000	40,308	19,804	-	19,804	20,504
Total Expenditures	88,728	114,472	93,319	-	93,319	21,153
(Deficiency) of Revenues (Under) Expenditures	(67,628)	(93,512)	(72,359)	-	(72,359)	21,153
Other Financing Sources						
Operating Transfers - In	67,728	73,222	73,222	-	73,222	-
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures	100	(20,290)	863	\$ -	\$ 863	\$ 21,153
Fund Balance at Beginning of Year	60,351	60,351	60,351			
Fund Balance at End of Year	\$ 60,451	\$ 40,061	\$ 61,214			

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, 2008

	<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	\$ 446,000	\$ 692,122	\$ 692,122	\$ -	\$ 692,122	\$ -
Total Revenues	446,000	692,122	692,122	-	692,122	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	2,300	1,429	862	-	862	567
Contractual Services	326,645	528,662	394,480	59,621	454,101	74,561
Other	193,200	72,799	12,793	3,500	16,293	56,506
Total Expenditures	522,145	602,890	408,135	63,121	471,256	131,634
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,145)	89,232	283,987	(63,121)	220,866	131,634
Other Financing Sources (Uses)						
Advances - In	-	200,000	200,000	-	200,000	-
Advances - Out	-	(329,242)	(329,242)	-	(329,242)	-
Total Other Financing Sources (Uses)	-	(129,242)	(129,242)	-	(129,242)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing (Uses)	(76,145)	(40,010)	154,745	<u>\$ (63,121)</u>	<u>\$ 91,624</u>	<u>\$ 131,634</u>
Fund Balance at Beginning of Year	223,563	223,563	223,563			
Fund Balance at End of Year	\$ 147,418	\$ 183,553	\$ 378,308			

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ 7,525	\$ 3,434	\$ 3,434	\$ -	\$ 3,434	\$ -
Total Revenues	<u>7,525</u>	<u>3,434</u>	<u>3,434</u>	<u>-</u>	<u>3,434</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Other	7,525	7,525	-	-	-	7,525
Total Expenditures	<u>7,525</u>	<u>7,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(4,091)	3,434	<u>\$ -</u>	<u>\$ 3,434</u>	<u>\$ 7,525</u>
Fund Balance at Beginning of Year	197,090	197,090	197,090			
Fund Balance at End of Year	<u>\$ 197,090</u>	<u>\$ 192,999</u>	<u>\$ 200,524</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, 2008

	<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	\$ 230,500	\$ 275,346	\$ 280,646	\$ -	\$ 280,646	\$ 5,300
Other	-	113	113	-	113	-
Total Revenues	230,500	275,459	280,759	-	280,759	5,300
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	14,629	12,378	-	12,378	2,251
Fringe Benefits	-	2,692	1,755	-	1,755	937
Supplies and Materials	37,800	111,993	42,628	-	42,628	69,365
Equipment	110,500	180,277	133,220	-	133,220	47,057
Contractual Services	69,840	219,201	177,756	31,224	208,980	10,221
Other	-	3,100	1,307	-	1,307	1,793
Total Expenditures	218,140	531,892	369,044	31,224	400,268	131,624
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,360	(256,433)	(88,285)	<u>\$ (31,224)</u>	<u>\$ (119,509)</u>	<u>\$ 136,924</u>
Fund Balance at Beginning of Year	938,950	938,950	938,950			
Fund Balance at End of Year	\$ 951,310	\$ 682,517	\$ 850,665			

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Sales Tax	\$ 7,680,000	\$ 7,825,527	\$ 7,825,527	\$ -	\$ 7,825,527	\$ -
Other	10,000	7,272	7,272	-	7,272	-
Total Revenues	<u>7,690,000</u>	<u>7,832,799</u>	<u>7,832,799</u>	<u>-</u>	<u>7,832,799</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	6,140,000	8,168,129	8,164,215	-	8,164,215	3,914
Fringe Benefits	3,093,100	2,929,500	2,927,614	-	2,927,614	1,886
Supplies and Materials	230,000	225,485	213,360	92	213,452	12,033
Equipment	189,200	57,703	23,202	15,143	38,345	19,358
Contractual Services	1,336,600	1,315,772	1,309,721	-	1,309,721	6,051
Other	6,000	11,779	7,762	-	7,762	4,017
Total Expenditures	<u>10,994,900</u>	<u>12,708,368</u>	<u>12,645,874</u>	<u>15,235</u>	<u>12,661,109</u>	<u>47,259</u>
(Deficiency) of Revenues (Under) Expenditures	(3,304,900)	(4,875,569)	(4,813,075)	(15,235)	(4,828,310)	47,259
Other Financing Sources						
Operating Transfers - In	3,310,000	4,200,000	4,200,000	-	4,200,000	-
Total Other Financing Sources	<u>3,310,000</u>	<u>4,200,000</u>	<u>4,200,000</u>	<u>-</u>	<u>4,200,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	5,100	(675,569)	(613,075)	<u>\$ (15,235)</u>	<u>\$ (628,310)</u>	<u>\$ 47,259</u>
Fund Balance at Beginning of Year	703,780	703,780	703,780			
Fund Balance at End of Year	<u>\$ 708,880</u>	<u>\$ 28,211</u>	<u>\$ 90,705</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Dog and Kennel
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 3,000	\$ 7,335	\$ 7,335	\$ -	\$ 7,335	\$ -
Licenses, Permits and Fees	388,000	411,952	412,939	-	412,939	987
Fines and Forfeitures	20,300	41,856	41,856	-	41,856	-
Other	300	4,050	4,050	-	4,050	-
Total Revenues	411,600	465,193	466,180	-	466,180	987
Expenditures						
Current:						
Health:						
Salaries and Wages	154,333	223,312	217,109	-	217,109	6,203
Fringe Benefits	102,400	83,746	82,731	-	82,731	1,015
Supplies and Materials	47,922	47,457	26,378	16,726	43,104	4,353
Equipment	7,492	28,392	24,011	-	24,011	4,381
Contractual Services	79,458	76,426	59,175	9,676	68,851	7,575
Capital Outlay	-	22,300	21,864	-	21,864	436
Fees	2,500	2,500	-	-	-	2,500
Other	64,000	28,560	14,609	-	14,609	13,951
Total Expenditures	458,105	512,693	445,877	26,402	472,279	40,414
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,505)	(47,500)	20,303	(26,402)	(6,099)	41,401
Other Financing Sources (Uses)						
Advances - In	-	20,000	20,000	-	20,000	-
Advances - Out	-	(95,000)	(95,000)	-	(95,000)	-
Total Other Financing (Uses)	-	(75,000)	(75,000)	-	(75,000)	-
Deficiency of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(46,505)	(122,500)	(54,697)	<u>\$ (26,402)</u>	<u>\$ (81,099)</u>	<u>\$ 41,401</u>
Fund Balance at Beginning of Year	185,589	185,589	185,589			
Fund Balance at End of Year	\$ 139,084	\$ 63,089	\$ 130,892			

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, 2008

	<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	-	-	-	-	-	-
Expenditures						
Current:						
Health:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>35,747</u>	<u>35,747</u>	<u>35,747</u>			
Fund Balance at End of Year	<u>\$ 35,747</u>	<u>\$ 35,747</u>	<u>\$ 35,747</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Solid Waste
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits, and Fees	\$ 3,300,000	\$ 3,172,267	\$ 3,172,267	\$ -	\$ 3,172,267	\$ -
Interest	5,000	8,038	8,038	-	8,038	-
Other	35,196	41,959	41,959	-	41,959	-
Total Revenues	3,340,196	3,222,264	3,222,264	-	3,222,264	-
Expenditures						
Current:						
Health:						
Salaries and Wages	267,052	347,052	330,575	-	330,575	16,477
Fringe Benefits	104,041	131,066	125,013	-	125,013	6,053
Supplies and Materials	31,500	34,801	19,613	-	19,613	15,188
Equipment	23,906	19,207	14,127	-	14,127	5,080
Contractual Services	2,074,373	2,487,925	2,297,817	115,049	2,412,866	75,059
Capital Outlay	14,848	13,848	9,848	-	9,848	4,000
Fees	110,000	132,773	127,703	-	127,703	5,070
Other	836,461	859,888	695,524	4,374	699,898	159,990
Total Expenditures	3,462,181	4,026,560	3,620,220	119,423	3,739,643	286,917
(Deficiency) of Revenues (Under) Expenditures	(121,985)	(804,296)	(397,956)	\$ (119,423)	\$ (517,379)	\$ 286,917
Fund Balance at Beginning of Year	2,162,542	2,162,542	2,162,542			
Fund Balance at End of Year	\$ 2,040,557	\$ 1,358,246	\$ 1,764,586			

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, 2008

	<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	\$ -	\$ 15,680	\$ 15,680	\$ -	\$ 15,680	\$ -
Total Revenues	<u>-</u>	<u>15,680</u>	<u>15,680</u>	<u>-</u>	<u>15,680</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies	900	5,792	5,792	-	5,792	-
Equipment	12,403	10,150	10,112	-	10,112	38
Other	108	7,840	7,840	-	7,840	-
Total Expenditures	<u>13,411</u>	<u>23,782</u>	<u>23,744</u>	<u>-</u>	<u>23,744</u>	<u>38</u>
(Deficiency) of Revenues (Under) Expenditures	(13,411)	(8,102)	(8,064)	<u>\$ -</u>	<u>\$ (8,064)</u>	<u>\$ 38</u>
Fund Balance at Beginning of Year	15,942	15,942	15,942			
Fund Balance at End of Year	<u>\$ 2,531</u>	<u>\$ 7,840</u>	<u>\$ 7,878</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, 2008

	<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	\$ 2,702,000	\$ 3,345,204	\$ 3,345,243	\$ -	\$ 3,345,243	\$ 39
Other	1,500	774	774	-	774	-
Total Revenues	2,703,500	3,345,978	3,346,017	-	3,346,017	39
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,163,810	1,163,810	1,094,632	-	1,094,632	69,178
Fringe Benefits	540,999	542,999	355,646	-	355,646	187,353
Supplies and Materials	554,886	753,702	526,596	135,000	661,596	92,106
Equipment	272,827	270,000	85,033	6,318	91,351	178,649
Contractual Services	1,591,083	1,272,345	751,133	246,099	997,232	275,113
Other	93,697	101,697	72,275	12,833	85,108	16,589
Total Expenditures	4,217,302	4,104,553	2,885,315	400,250	3,285,565	818,988
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,513,802)	(758,575)	460,702	\$ (400,250)	\$ 60,452	\$ 819,027
Fund Balance at Beginning of Year	4,447,729	4,447,729	4,447,729			
Fund Balance at End of Year	\$ 2,933,927	\$ 3,689,154	\$ 4,908,431			

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, 2008

	<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	\$ 702,000	\$ 738,625	\$ 738,625	\$ -	\$ 738,625	\$ -
Other	-	58,466	58,466	-	58,466	-
Total Revenues	702,000	797,091	797,091	-	797,091	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	435,600	439,600	438,623	-	438,623	977
Fringe Benefits	181,229	178,724	140,019	-	140,019	38,705
Supplies and Materials	40,150	23,400	13,828	-	13,828	9,572
Equipment	37,250	20,750	10,967	-	10,967	9,783
Contractual Services	27,300	70,550	40,556	-	40,556	29,994
Other	198,950	215,927	138,517	26,323	164,840	51,087
Total Expenditures	920,479	948,951	782,510	26,323	808,833	140,118
Excess (Deficiency) of Revenues Over (Under) Expenditures	(218,479)	(151,860)	14,581	<u>\$ (26,323)</u>	<u>\$ (11,742)</u>	<u>\$ 140,118</u>
Fund Balance at Beginning of Year	794,466	794,466	794,466			
Fund Balance at End of Year	\$ 575,987	\$ 642,606	\$ 809,047			

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, 2008

	<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	\$ 1,331,525	\$ 1,073,838	\$ 1,076,432	\$ -	\$ 1,076,432	\$ 2,594
Other	-	2,468	2,468	-	2,468	-
Total Revenues	<u>1,331,525</u>	<u>1,076,306</u>	<u>1,078,900</u>	<u>-</u>	<u>1,078,900</u>	<u>2,594</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	850,000	789,000	788,751	-	788,751	249
Fringe Benefits	402,525	315,410	314,890	-	314,890	520
Supplies and Materials	26,000	25,710	24,765	-	24,765	945
Equipment	8,500	4,225	3,888	-	3,888	337
Contractual Services	25,500	20,935	19,791	-	19,791	1,144
Other	19,000	14,400	12,609	-	12,609	1,791
Total Expenditures	<u>1,331,525</u>	<u>1,169,680</u>	<u>1,164,694</u>	<u>-</u>	<u>1,164,694</u>	<u>4,986</u>
(Deficiency) of Revenues (Under) Expenditures	-	(93,374)	(85,794)	-	(85,794)	7,580
Other Financing Sources						
Advances - In	-	30,000	30,000	-	30,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(63,374)	(55,794)	<u>\$ -</u>	<u>\$ (55,794)</u>	<u>\$ 7,580</u>
Fund Balance at Beginning of Year	98,927	98,927	98,927			
Fund Balance at End of Year	<u>\$ 98,927</u>	<u>\$ 35,553</u>	<u>\$ 43,133</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, 2008

	<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	\$ 150,000	\$ 82,718	\$ 83,274	\$ -	\$ 83,274	\$ 556
Other	25,250	11,225	11,224	-	11,224	(1)
Total Revenues	175,250	93,943	94,498	-	94,498	555
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies	10,000	2,000	50	-	50	1,950
Equipment	68,174	31,000	28,773	-	28,773	2,227
Contractual Services	85,000	61,000	53,208	-	53,208	7,792
Other	5,000	-	-	-	-	-
Total Expenditures	168,174	94,000	82,031	-	82,031	11,969
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,076	(57)	12,467	<u>\$ -</u>	<u>\$ 12,467</u>	<u>\$ 12,524</u>
Fund Balance at Beginning of Year	30,697	30,697	30,697			
Fund Balance at End of Year	\$ 37,773	\$ 30,640	\$ 43,164			

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, 2008

	<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	\$ 551,121	\$ 563,771	\$ 563,771	\$ -	\$ 563,771	\$ -
Total Revenues	551,121	563,771	563,771	-	563,771	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	395,200	409,200	407,648	-	407,648	1,552
Fringe Benefits	141,783	142,646	132,853	-	132,853	9,793
Supplies	11,742	28,742	12,000	5,000	17,000	11,742
Other	2,396	28,643	26,291	-	26,291	2,352
Total Expenditures	551,121	609,231	578,792	5,000	583,792	25,439
(Deficiency) of Revenues						
(Under) Expenditures	-	(45,460)	(15,021)	<u>\$ (5,000)</u>	<u>\$ (20,021)</u>	<u>\$ 25,439</u>
Fund Balance at Beginning of Year	91,676	91,676	91,676			
Fund Balance at End of Year	\$ 91,676	\$ 46,216	\$ 76,655			

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, 2008

	<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	\$ 770,000	\$ 207,423	\$ 218,244	\$ -	\$ 218,244	\$ 10,821
Fines and Forfeitures	275,000	279,807	280,264	-	280,264	457
Intergovernmental	7,983,000	7,222,714	7,222,714	-	7,222,714	-
Interest	50,000	43,337	43,337	-	43,337	-
Other	115,000	225,279	233,514	-	233,514	8,235
Total Revenues	9,193,000	7,978,560	7,998,073	-	7,998,073	19,513
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,907,760	3,831,760	3,821,706	-	3,821,706	10,054
Fringe Benefits	1,292,405	1,315,605	1,267,919	-	1,267,919	47,686
Supplies and Materials	1,670,674	1,532,718	1,436,003	11,548	1,447,551	85,167
Equipment	441,079	351,996	321,227	10,985	332,212	19,784
Contractual Services	760,879	935,329	686,816	206,056	892,872	42,457
Capital Outlay	1,133,360	739,405	670,288	30,399	700,687	38,718
Other	271,718	197,778	147,221	25,553	172,774	25,004
OPWC Loan Principal Retirement	90,000	86,902	86,902	-	86,902	-
Total Expenditures	9,567,875	8,991,493	8,438,082	284,541	8,722,623	268,870
(Deficiency) of Revenues (Under) Expenditures	(374,875)	(1,012,933)	(440,009)	\$ (284,541)	\$ (724,550)	\$ 288,383
Fund Balance at Beginning of Year	1,633,820	1,633,820	1,633,820			
Fund Balance at End of Year	\$ 1,258,945	\$ 620,887	\$ 1,193,811			

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 145,000	\$ 179,138	\$ 179,138	\$ -	\$ 179,138	\$ -
Other	17,000	4,126	4,126	-	4,126	-
Total Revenues	162,000	183,264	183,264	-	183,264	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	85,000	89,000	88,714	-	88,714	286
Fringe Benefits	42,450	41,450	39,136	-	39,136	2,314
Supplies and Materials	5,000	5,000	156	-	156	4,844
Contractual Services	21,000	20,700	15,366	-	15,366	5,334
Other	7,000	7,300	3,575	-	3,575	3,725
Total Expenditures	160,450	163,450	146,947	-	146,947	16,503
Excess of Revenues Over Expenditures	1,550	19,814	36,317	<u>\$ -</u>	<u>\$ 36,317</u>	<u>\$ 16,503</u>
Fund Balance at Beginning of Year	15,777	15,777	15,777			
Fund Balance at End of Year	\$ 17,327	\$ 35,591	\$ 52,094			

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, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 600,000	\$ 595,684	\$ 595,684	\$ -	\$ 595,684	\$ -
Other	-	157	157	-	157	-
Total Revenues	600,000	595,841	595,841	-	595,841	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	350,000	396,600	394,277	-	394,277	2,323
Fringe Benefits	151,915	155,595	154,198	-	154,198	1,397
Supplies and Materials	16,000	17,500	15,336	-	15,336	2,164
Equipment	4,000	2,000	1,142	-	1,142	858
Contractual Services	79,109	60,184	52,112	4,382	56,494	3,690
Other	500	810	400	-	400	410
Total Expenditures	601,524	632,689	617,465	4,382	621,847	10,842
(Deficiency) of Revenues (Under) Expenditures	(1,524)	(36,848)	(21,624)	(4,382)	(26,006)	10,842
Other Financing Sources (Uses)						
Advances - In	-	20,000	20,000	-	20,000	-
Advances - Out	-	(45,000)	(45,000)	-	(45,000)	-
Total Other Financing Sources (Uses)	-	(25,000)	(25,000)	-	(25,000)	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(1,524)	(61,848)	(46,624)	<u>\$ (4,382)</u>	<u>\$ (51,006)</u>	<u>\$ 10,842</u>
Fund Balance at Beginning of Year	93,824	93,824	93,824			
Fund Balance at End of Year	\$ 92,300	\$ 31,976	\$ 47,200			

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, 2008

	<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	\$ -	\$ 5,878	\$ 5,878	\$ -	\$ 5,878	\$ -
Total Revenues	<u>-</u>	<u>5,878</u>	<u>5,878</u>	<u>-</u>	<u>5,878</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Contractual Services	33,893	7,056	7,056	-	7,056	-
Total Expenditures	<u>33,893</u>	<u>7,056</u>	<u>7,056</u>	<u>-</u>	<u>7,056</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(33,893)	(1,178)	(1,178)	-	(1,178)	-
Other Financing Sources (Uses)						
Advances - Out	-	(310,000)	(310,000)	-	(310,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(33,893)	(311,178)	(311,178)	<u>\$ -</u>	<u>\$ (311,178)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	333,696	333,696	333,696			
Fund Balance at End of Year	<u>\$ 299,803</u>	<u>\$ 22,518</u>	<u>\$ 22,518</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Youth Services
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 212,150	\$ 203,419	\$ 203,419	\$ -	\$ 203,419	\$ -
Other	112,500	166,163	170,696	-	170,696	4,533
Total Revenues	324,650	369,582	374,115	-	374,115	4,533
Expenditures						
Current:						
Human Services:						
Salaries and Wages	149,600	149,600	121,845	-	121,845	27,755
Fringe Benefits	85,160	85,210	58,408	-	58,408	26,802
Supplies and Materials	15,500	21,100	16,054	-	16,054	5,046
Equipment	5,243	6,750	5,759	-	5,759	991
Contractual Services	73,677	68,353	55,169	2,549	57,718	10,635
Other	58,100	57,750	18,349	-	18,349	39,401
Total Expenditures	387,280	388,763	275,584	2,549	278,133	110,630
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,630)	(19,181)	98,531	(2,549)	95,982	115,163
Other Financing Sources						
Operating Transfers - In	-	10,761	10,761	-	10,761	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(62,630)	(8,420)	109,292	\$ (2,549)	\$ 106,743	\$ 115,163
Fund Balance at Beginning of Year	220,864	220,864	220,864			
Fund Balance at End of Year	\$ 158,234	\$ 212,444	\$ 330,156			

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 2,149,010	\$ 2,185,402	\$ 2,185,402	\$ -	\$ 2,185,402	\$ -
Other	2,000	13,846	13,846	-	13,846	-
Total Revenues	2,151,010	2,199,248	2,199,248	-	2,199,248	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,162,000	1,429,850	1,409,785	-	1,409,785	20,065
Fringe Benefits	634,200	720,590	552,535	-	552,535	168,055
Supplies and Materials	14,200	22,400	16,283	-	16,283	6,117
Equipment	3,500	4,000	2,688	898	3,586	414
Contractual Services	166,500	308,800	217,906	-	217,906	90,894
Other	190,200	230,300	207,571	-	207,571	22,729
Total Expenditures	2,170,600	2,715,940	2,406,768	898	2,407,666	308,274
(Deficiency) of Revenues (Under) Expenditures	(19,590)	(516,692)	(207,520)	\$ (898)	\$ (208,418)	\$ 308,274
Fund Balance at Beginning of Year	1,965,850	1,965,850	1,965,850			
Fund Balance at End of Year	\$ 1,946,260	\$ 1,449,158	\$ 1,758,330			

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, 2008

	<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	\$ 330,277	\$ 330,277	\$ 330,277	\$ -	\$ 330,277	\$ -
Total Revenues	<u>330,277</u>	<u>330,277</u>	<u>330,277</u>	<u>-</u>	<u>330,277</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Other	637,522	637,522	274,044	-	274,044	363,478
Total Expenditures	<u>637,522</u>	<u>637,522</u>	<u>274,044</u>	<u>-</u>	<u>274,044</u>	<u>363,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(307,245)	(307,245)	56,233	<u>\$ -</u>	<u>\$ 56,233</u>	<u>\$ 363,478</u>
Fund Balance at Beginning of Year	330,768	330,768	330,768			
Fund Balance at End of Year	<u>\$ 23,523</u>	<u>\$ 23,523</u>	<u>\$ 387,001</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Indigent Guardianship
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 32,000	\$ 33,196	\$ 33,196	\$ -	\$ 33,196	\$ -
Other	-	5	5	-	5	-
Total Revenues	32,000	33,201	33,201	-	33,201	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	3,000	4,120	4,117	-	4,117	3
Fringe Benefits	510	927	686	-	686	241
Equipment	-	-	-	-	-	-
Contractual Services	22,000	25,000	25,000	-	25,000	-
Other	6,490	5,970	2,556	-	2,556	3,414
Total Expenditures	32,000	36,017	32,359	-	32,359	3,658
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,816)	842	<u>\$ -</u>	<u>\$ 842</u>	<u>\$ 3,658</u>
Fund Balance at Beginning of Year	118,397	118,397	118,397			
Fund Balance at End of Year	\$ 118,397	\$ 115,581	\$ 119,239			

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, 2008

	<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	\$ 191,000	\$ 226,977	\$ 226,977	\$ -	\$ 226,977	\$ -
Other	-	102	102	-	102	-
Total Revenues	191,000	227,079	227,079	-	227,079	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	128,856	144,856	144,539	-	144,539	317
Fringe Benefits	61,778	63,656	57,097	-	57,097	6,559
Total Expenditures	190,634	208,512	201,636	-	201,636	6,876
Excess of Revenues Over Expenditures	366	18,567	25,443	\$ -	\$ 25,443	\$ 6,876
Fund Balance at Beginning of Year	233,471	233,471	233,471			
Fund Balance at End of Year	\$ 233,837	\$ 252,038	\$ 258,914			

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, 2008

	<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	\$ 661,933	\$ 609,141	\$ 609,141	\$ -	\$ 609,141	\$ -
Charges for Services	74,156	3,793	3,816	-	3,816	23
Intergovernmental	91,819	169,388	169,388	-	169,388	-
Total Revenues	827,908	782,322	782,345	-	782,345	23
Expenditures						
Current:						
Health:						
Salaries and Wages	312,000	312,000	302,167	-	302,167	9,833
Fringe Benefits	173,005	173,005	138,407	-	138,407	34,598
Supplies and Materials	33,500	33,500	23,091	-	23,091	10,409
Equipment	9,300	8,525	745	-	745	7,780
Contractual Services	66,917	67,692	62,009	-	62,009	5,683
Other	26,800	126,176	116,472	-	116,472	9,704
Total Expenditures	621,522	720,898	642,891	-	642,891	78,007
Excess of Revenues Over Expenditures	206,386	61,424	139,454	\$ -	\$ 139,454	\$ 78,030
Fund Balance at Beginning of Year	575,118	575,118	575,118			
Fund Balance at End of Year	\$ 781,504	\$ 636,542	\$ 714,572			

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, 2008

	<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	\$ 300,000	\$ 277,287	\$ 277,287	\$ -	\$ 277,287	\$ -
Other	-	82	82	-	82	-
Total Revenues	300,000	277,369	277,369	-	277,369	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	210,000	210,000	129,582	-	129,582	80,418
Fringe Benefits	43,200	64,200	41,680	-	41,680	22,520
Supplies and Materials	6,000	6,000	2,329	-	2,329	3,671
Equipment	13,500	15,000	1,823	-	1,823	13,177
Contractual Services	6,888	6,264	3,487	-	3,487	2,777
Other	13,500	13,500	4,005	-	4,005	9,495
Total Expenditures	293,088	314,964	182,906	-	182,906	132,058
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,912	(37,595)	94,463	<u>\$ -</u>	<u>\$ 94,463</u>	<u>\$ 132,058</u>
Fund Balance at Beginning of Year	490,336	490,336	490,336			
Fund Balance at End of Year	\$ 497,248	\$ 452,741	\$ 584,799			

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, 2008

	<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	\$ 71,263	\$ 32,038	\$ 32,038	\$ -	\$ 32,038	\$ -
Total Revenues	<u>71,263</u>	<u>32,038</u>	<u>32,038</u>	<u>-</u>	<u>32,038</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Other	71,263	54,263	53,233	-	53,233	1,030
Total Expenditures	<u>71,263</u>	<u>54,263</u>	<u>53,233</u>	<u>-</u>	<u>53,233</u>	<u>1,030</u>
(Deficiency) of Revenues (Under) Expenditures	-	(22,225)	(21,195)	-	(21,195)	1,030
Other Financing (Uses)						
Advances - Out	-	(100,000)	(100,000)	-	(100,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(122,225)	(121,195)	<u>\$ -</u>	<u>\$ (121,195)</u>	<u>\$ 1,030</u>
Fund Balance at Beginning of Year	132,705	132,705	132,705			
Fund Balance at End of Year	<u>\$ 132,705</u>	<u>\$ 10,480</u>	<u>\$ 11,510</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Supportive Living
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 4,367,291	\$ 3,161,403	\$ 3,161,403	\$ -	\$ 3,161,403	\$ -
Other	204	4,967	4,967	-	4,967	-
Total Revenues	<u>4,367,495</u>	<u>3,166,370</u>	<u>3,166,370</u>	<u>-</u>	<u>3,166,370</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	2,687,000	2,817,000	2,575,301	-	2,575,301	241,699
Fringe Benefits	1,325,400	1,310,800	1,044,242	-	1,044,242	266,558
Supplies and Materials	103,096	143,096	119,295	-	119,295	23,801
Equipment	20,217	55,817	19,491	-	19,491	36,326
Contractual Services	698,552	717,658	511,575	28,140	539,715	177,943
Capital Outlay	21,000	26,000	23,192	-	23,192	2,808
Other	59,186	57,103	17,398	-	17,398	39,705
Total Expenditures	<u>4,914,451</u>	<u>5,127,474</u>	<u>4,310,494</u>	<u>28,140</u>	<u>4,338,634</u>	<u>788,840</u>
(Deficiency) of Revenues (Under) Expenditures	(546,956)	(1,961,104)	(1,144,124)	(28,140)	(1,172,264)	788,840
Other Financing Sources						
Operating Transfers - In	-	4,500,000	4,500,000	-	4,500,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(546,956)	2,538,896	3,355,876	<u>\$ (28,140)</u>	<u>\$ 3,327,736</u>	<u>\$ 788,840</u>
Fund Balance at Beginning of Year	2,394,380	2,394,380	2,394,380			
Fund Balance at End of Year	<u>\$ 1,847,424</u>	<u>\$ 4,933,276</u>	<u>\$ 5,750,256</u>			

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, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 4,263,800	\$ 4,633,596	\$ 4,633,596	\$ -	\$ 4,633,596	\$ -
Other	23,800	16,828	16,828	-	16,828	-
Total Revenues	4,287,600	4,650,424	4,650,424	-	4,650,424	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,200,000	2,525,000	2,516,692	-	2,516,692	8,308
Fringe Benefits	1,014,900	1,030,410	976,261	-	976,261	54,149
Supplies and Materials	529,300	452,997	280,012	79,790	359,802	93,195
Equipment	36,110	49,348	42,738	313	43,051	6,297
Contractual Services	472,560	618,819	438,707	85,879	524,586	94,233
Capital Outlay	10,000	10,000	-	-	-	10,000
Other	302,477	326,347	311,122	1,225	312,347	14,000
Total Expenditures	4,565,347	5,012,921	4,565,532	167,207	4,732,739	280,182
Excess (Deficiency) of Revenues Over (Under) Expenditures	(277,747)	(362,497)	84,892	<u>\$ (167,207)</u>	<u>\$ (82,315)</u>	<u>\$ 280,182</u>
Fund Balance at Beginning of Year	1,956,371	1,956,371	1,956,371			
Fund Balance at End of Year	<u>\$ 1,678,624</u>	<u>\$ 1,593,874</u>	<u>\$ 2,041,263</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Metropolitan Enforcement Group
For the Year Ended December 31, 2008

	<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	\$ 348,324	\$ 342,187	\$ 334,325	\$ -	\$ 334,325	\$ (7,862)
Intergovernmental	157,843	472,879	472,879	-	472,879	-
Total Revenues	506,167	815,066	807,204	-	807,204	(7,862)
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	385,174	622,374	611,806	-	611,806	10,568
Fringe Benefits	278,209	248,434	208,395	-	208,395	40,039
Supplies and Materials	39,001	68,654	48,892	10,202	59,094	9,560
Equipment	27,099	17,099	5,999	-	5,999	11,100
Contractual Services	124,092	79,092	37,698	2,613	40,311	38,781
Other	61,214	16,214	6,189	-	6,189	10,025
Total Expenditures	914,789	1,051,867	918,979	12,815	931,794	120,073
(Deficiency) of Revenues (Under) Expenditures	(408,622)	(236,801)	(111,775)	\$ (12,815)	\$ (124,590)	\$ 112,211
Fund Balance at Beginning of Year	725,739	725,739	725,739			
Fund Balance at End of Year	\$ 317,117	\$ 488,938	\$ 613,964			

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, 2008

	<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	\$ 174,161	\$ 167,162	\$ 167,162	\$ -	\$ 167,162	\$ -
Intergovernmental	31,741	52,583	52,583	-	52,583	-
Other	30,275	52	52	-	52	-
Total Revenues	<u>236,177</u>	<u>219,797</u>	<u>219,797</u>	<u>-</u>	<u>219,797</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	95,164	106,664	103,162	-	103,162	3,502
Fringe Benefits	44,754	46,289	42,306	-	42,306	3,983
Supplies and Materials	23,300	15,550	10,439	80	10,519	5,031
Equipment	25,529	15,500	8,892	-	8,892	6,608
Contractual Services	26,580	26,580	20,462	-	20,462	6,118
Other	13,600	134,100	129,319	-	129,319	4,781
Total Expenditures	<u>228,927</u>	<u>344,683</u>	<u>314,580</u>	<u>80</u>	<u>314,660</u>	<u>30,023</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,250	(124,886)	(94,783)	<u>\$ (80)</u>	<u>\$ (94,863)</u>	<u>\$ 30,023</u>
Fund Balance at Beginning of Year	<u>1,216,292</u>	<u>1,216,292</u>	<u>1,216,292</u>			
Fund Balance at End of Year	<u>\$ 1,223,542</u>	<u>\$ 1,091,406</u>	<u>\$ 1,121,509</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
911 System
For the Year Ended December 31, 2008

	<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	\$ 1,883,636	\$ 1,741,804	\$ 1,741,804	\$ -	\$ 1,741,804	\$ -
Licenses, Permits and Fees	630,000	695,562	695,562	-	695,562	-
Intergovernmental	161,711	378,729	378,729	-	378,729	-
Other	250	741	824	-	824	83
Total Revenues	<u>2,675,597</u>	<u>2,816,836</u>	<u>2,816,919</u>	<u>-</u>	<u>2,816,919</u>	<u>83</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	975,000	975,000	794,595	-	794,595	180,405
Fringe Benefits	410,000	410,000	258,593	-	258,593	151,407
Supplies and Materials	18,000	18,000	6,166	-	6,166	11,834
Equipment	1,237,307	1,242,307	735,076	39,646	774,722	467,585
Contractual Services	277,350	314,905	200,897	2,079	202,976	111,929
Other	154,700	158,700	100,870	8,250	109,120	49,580
Total Expenditures	<u>3,072,357</u>	<u>3,118,912</u>	<u>2,096,197</u>	<u>49,975</u>	<u>2,146,172</u>	<u>972,740</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(396,760)	(302,076)	720,722	<u>\$ (49,975)</u>	<u>\$ 670,747</u>	<u>\$ 972,823</u>
Fund Balance at Beginning of Year	<u>5,608,636</u>	<u>5,608,636</u>	<u>5,608,636</u>			
Fund Balance at End of Year	<u>\$ 5,211,876</u>	<u>\$ 5,306,560</u>	<u>\$ 6,329,358</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Child Support Enforcement Agency
For the Year Ended December 31, 2008

	<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	\$ 1,100,000	\$ 1,299,760	\$ 1,299,760	\$ -	\$ 1,299,760	\$ -
Intergovernmental	6,000,000	3,633,843	3,633,843	-	3,633,843	-
Other	150,000	4,026	4,026	-	4,026	-
Total Revenues	<u>7,250,000</u>	<u>4,937,629</u>	<u>4,937,629</u>	<u>-</u>	<u>4,937,629</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	3,100,000	3,100,000	2,798,262	-	2,798,262	301,738
Fringe Benefits	1,382,350	1,344,850	1,125,193	-	1,125,193	219,657
Supplies and Materials	23,500	21,000	12,562	2,047	14,609	6,391
Equipment	42,000	67,000	7,198	22,334	29,532	37,468
Contractual Services	1,140,000	1,325,000	1,054,940	222,742	1,277,682	47,318
Other	1,472,200	1,572,200	1,540,488	-	1,540,488	31,712
Total Expenditures	<u>7,160,050</u>	<u>7,430,050</u>	<u>6,538,643</u>	<u>247,123</u>	<u>6,785,766</u>	<u>644,284</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	89,950	(2,492,421)	(1,601,014)	<u>\$ (247,123)</u>	<u>\$ (1,848,137)</u>	<u>\$ 644,284</u>
Fund Balance at Beginning of Year	4,076,509	4,076,509	4,076,509			
Fund Balance at End of Year	<u>\$ 4,166,459</u>	<u>\$ 1,584,088</u>	<u>\$ 2,475,495</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Drug Enforcement
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 17,568	\$ 15,568	\$ 15,568	\$ -	\$ 15,568	\$ -
Other	500	973	973	-	973	-
Total Revenues	<u>18,068</u>	<u>16,541</u>	<u>16,541</u>	<u>-</u>	<u>16,541</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	500	1,200	972	-	972	228
Equipment	-	1,400	1,193	-	1,193	207
Other	17,568	17,568	15,568	-	15,568	2,000
Total Expenditures	<u>18,068</u>	<u>20,168</u>	<u>17,733</u>	<u>-</u>	<u>17,733</u>	<u>2,435</u>
(Deficiency) of Revenues (Under) Expenditures	-	(3,627)	(1,192)	<u>\$ -</u>	<u>\$ (1,192)</u>	<u>\$ 2,435</u>
Fund Balance at Beginning of Year	4,849	4,849	4,849			
Fund Balance at End of Year	<u>\$ 4,849</u>	<u>\$ 1,222</u>	<u>\$ 3,657</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, 2008

	<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	\$ 38,565	\$ 41,025	\$ 41,025	\$ -	\$ 41,025	\$ -
Total Revenues	<u>38,565</u>	<u>41,025</u>	<u>41,025</u>	<u>-</u>	<u>41,025</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Other	104,312	73,884	21,138	-	21,138	52,746
Total Expenditures	<u>104,312</u>	<u>73,884</u>	<u>21,138</u>	<u>-</u>	<u>21,138</u>	<u>52,746</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,747)	(32,859)	19,887	<u>\$ -</u>	<u>\$ 19,887</u>	<u>\$ 52,746</u>
Fund Balance at Beginning of Year	162,607	162,607	162,607			
Fund Balance at End of Year	<u>\$ 96,860</u>	<u>\$ 129,748</u>	<u>\$ 182,494</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, 2008

	<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	\$ 293,835	\$ 185,785	\$ 185,785	\$ -	\$ 185,785	\$ -
Total Revenues	<u>293,835</u>	<u>185,785</u>	<u>185,785</u>	<u>-</u>	<u>185,785</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	181,398	25,530	11,181	-	11,181	14,349
Contractual Services	30,000	48,587	48,587	-	48,587	-
Other	82,437	115,509	78,718	32,442	111,160	4,349
Total Expenditures	<u>293,835</u>	<u>189,626</u>	<u>138,486</u>	<u>32,442</u>	<u>170,928</u>	<u>18,698</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,841)	47,299	<u>\$ (32,442)</u>	<u>\$ 14,857</u>	<u>\$ 18,698</u>
Fund Balance at Beginning of Year	<u>19,892</u>	<u>19,892</u>	<u>19,892</u>			
Fund Balance at End of Year	<u>\$ 19,892</u>	<u>\$ 16,051</u>	<u>\$ 67,191</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Litter Control
For the Year Ended December 31, 2008

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

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Linkages Plus/Byrne Memorial
 For the Year Ended December 31, 2008

	<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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 50,000	\$ 16,904	\$ 16,904	\$ -	\$ 16,904	\$ -
Other	-	25,000	25,000	-	25,000	-
Total Revenues	<u>50,000</u>	<u>41,904</u>	<u>41,904</u>	<u>-</u>	<u>41,904</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies	2,500	2,500	-	-	-	2,500
Contractual Services	50,000	50,000	35,233	-	35,233	14,767
Other	3,500	3,500	-	-	-	3,500
Total Expenditures	<u>56,000</u>	<u>56,000</u>	<u>35,233</u>	<u>-</u>	<u>35,233</u>	<u>20,767</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	(14,096)	6,671	<u>\$ -</u>	<u>\$ 6,671</u>	<u>\$ 20,767</u>
Fund Balance at Beginning of Year	94,902	94,902	94,902			
Fund Balance at End of Year	<u>\$ 88,902</u>	<u>\$ 80,806</u>	<u>\$ 101,573</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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 40,021	\$ 39,141	\$ 39,141	\$ -	\$ 39,141	\$ -
Other	29	-	-	-	-	-
Total Revenues	40,050	39,141	39,141	-	39,141	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	30,000	30,000	29,211	-	29,211	789
Fringe Benefits	19,760	18,760	5,154	-	5,154	13,606
Other	500	1,500	1,263	-	1,263	237
Total Expenditures	50,260	50,260	35,628	-	35,628	14,632
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,210)	(11,119)	3,513	<u>\$ -</u>	<u>\$ 3,513</u>	<u>\$ 14,632</u>
Fund Balance at Beginning of Year	40,289	40,289	40,289			
Fund Balance at End of Year	\$ 30,079	\$ 29,170	\$ 43,802			

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, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 65,000	\$ 58,432	\$ 58,432	\$ -	\$ 58,432	\$ -
Other	3,500	3,267	3,267	-	3,267	-
Total Revenues	68,500	61,699	61,699	-	61,699	-
Expenditures						
Current:						
Human Services:						
Supplies and Materials	1,500	1,500	-	-	-	1,500
Other	67,000	67,000	59,732	-	59,732	7,268
Total Expenditures	68,500	68,500	59,732	-	59,732	8,768
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(6,801)	1,967	<u>\$ -</u>	<u>\$ 1,967</u>	<u>\$ 8,768</u>
Fund Balance at Beginning of Year	74,271	74,271	74,271			
Fund Balance at End of Year	\$ 74,271	\$ 67,470	\$ 76,238			

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>1</u>	<u>1</u>	<u>1</u>			
Fund Balance at End of Year	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></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, 2008

	<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	\$ 17,000	\$ 13,387	\$ 14,310	\$ -	\$ 14,310	\$ 923
Total Revenues	17,000	13,387	14,310	-	14,310	923
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	3,500	3,500	864	-	864	2,636
Equipment	4,500	4,500	-	-	-	4,500
Total Expenditures	8,000	8,000	864	-	864	7,136
Excess of Revenues Over Expenditures	9,000	5,387	13,446	<u>\$ -</u>	<u>\$ 13,446</u>	<u>\$ 8,059</u>
Fund Balance at Beginning of Year	62,276	62,276	62,276			
Fund Balance at End of Year	\$ 71,276	\$ 67,663	\$ 75,722			

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, 2008

	<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	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
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, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ -	\$ 945	\$ 945	\$ -	\$ 945	\$ -
Total Revenues	<u>-</u>	<u>945</u>	<u>945</u>	<u>-</u>	<u>945</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	1,554,600	1,744,600	1,635,331	-	1,635,331	109,269
Fringe Benefits	677,600	695,750	587,165	-	587,165	108,585
Supplies and Materials	17,400	22,400	4,356	-	4,356	18,044
Equipment	82,244	127,177	82,116	-	82,116	45,061
Contractual Services	69,984	122,900	59,215	9,660	68,875	54,025
Other	40,800	59,800	41,789	-	41,789	18,011
Total Expenditures	<u>2,442,628</u>	<u>2,772,627</u>	<u>2,409,972</u>	<u>9,660</u>	<u>2,419,632</u>	<u>352,995</u>
(Deficiency) of Revenues (Under) Expenditures	(2,442,628)	(2,771,682)	(2,409,027)	(9,660)	(2,418,687)	352,995
Other Financing Sources						
Operating Transfers - In	2,500,000	2,500,000	2,500,000	-	2,500,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	57,372	(271,682)	90,973	<u>\$ (9,660)</u>	<u>\$ 81,313</u>	<u>\$ 352,995</u>
Fund Balance at Beginning of Year	2,952,625	2,952,625	2,952,625			
Fund Balance at End of Year	<u>\$ 3,009,997</u>	<u>\$ 2,680,943</u>	<u>\$ 3,043,598</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutor's Victim Witness
For the Year Ended December 31, 2008

	<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	\$ 129,275	\$ 121,362	\$ 121,362	\$ -	\$ 121,362	\$ -
Total Revenues	<u>129,275</u>	<u>121,362</u>	<u>121,362</u>	<u>-</u>	<u>121,362</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	100,958	107,558	107,300	-	107,300	258
Fringe Benefits	56,736	50,950	43,871	-	43,871	7,079
Other	-	3,220	3,216	-	3,216	4
Total Expenditures	<u>157,694</u>	<u>161,728</u>	<u>154,387</u>	<u>-</u>	<u>154,387</u>	<u>7,341</u>
(Deficiency) of Revenues (Under) Expenditures	(28,419)	(40,366)	(33,025)	-	(33,025)	7,341
Other Financing Sources						
Operating Transfers - In	27,500	48,222	48,222	-	48,222	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(919)	7,856	15,197	<u>\$ -</u>	<u>\$ 15,197</u>	<u>\$ 7,341</u>
Fund Balance at Beginning of Year	27,868	27,868	27,868			
Fund Balance at End of Year	<u>\$ 26,949</u>	<u>\$ 35,724</u>	<u>\$ 43,065</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enforcement and Education
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Fines and Forfeitures	\$ 7,000	\$ 2,391	\$ 2,391	\$ -	\$ 2,391	\$ -
Total Revenues	<u>7,000</u>	<u>2,391</u>	<u>2,391</u>	<u>-</u>	<u>2,391</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	7,980	7,980	7,980	-	7,980	-
Total Expenditures	<u>7,980</u>	<u>7,980</u>	<u>7,980</u>	<u>-</u>	<u>7,980</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(980)	(5,589)	(5,589)	<u>\$ -</u>	<u>\$ (5,589)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	27,595	27,595	27,595			
Fund Balance at End of Year	<u>\$ 26,615</u>	<u>\$ 22,006</u>	<u>\$ 22,006</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Juvenile School Liaison
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 10,000	\$ 6	\$ 6	\$ -	\$ 6	\$ -
Total Revenues	<u>10,000</u>	<u>6</u>	<u>6</u>	<u>-</u>	<u>6</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Fringe Benefits	2,000	2,000	11	-	11	1,989
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>11</u>	<u>-</u>	<u>11</u>	<u>1,989</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,000	(1,994)	(5)	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ 1,989</u>
Fund Balance at Beginning of Year	15,605	15,605	15,605			
Fund Balance at End of Year	<u>\$ 23,605</u>	<u>\$ 13,611</u>	<u>\$ 15,600</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Help America Vote Act
For the Year Ended December 31, 2008

	<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	\$ -	\$ 32,817	\$ 32,817	\$ -	\$ 32,817	\$ -
Total Revenues	<u>-</u>	<u>32,817</u>	<u>32,817</u>	<u>-</u>	<u>32,817</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	-	332	332	-	332	-
Equipment	-	32,485	21,079	-	21,079	11,406
Total Expenditures	<u>-</u>	<u>32,817</u>	<u>21,411</u>	<u>-</u>	<u>21,411</u>	<u>11,406</u>
Excess of Revenues Over Expenditures	-	-	11,406	<u>\$ -</u>	<u>\$ 11,406</u>	<u>\$ 11,406</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>\$ 14,204</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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	31,758	34,734	7,100	-	7,100	27,634
Capital Outlay	435,647	558,172	339,253	-	339,253	218,919
Other	7,000	7,000	-	-	-	7,000
Total Expenditures	<u>474,405</u>	<u>599,906</u>	<u>346,353</u>	<u>-</u>	<u>346,353</u>	<u>253,553</u>
(Deficiency) of Revenues (Under) Expenditures	(474,405)	(599,906)	(346,353)	-	(346,353)	253,553
Other Financing Sources						
Operating Transfers - In	287,000	-	-	-	-	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(187,405)	(599,906)	(346,353)	<u>\$ -</u>	<u>\$ (346,353)</u>	<u>\$ 253,553</u>
Fund Balance at Beginning of Year	<u>828,798</u>	<u>828,798</u>	<u>828,798</u>			
Fund Balance at End of Year	<u>\$ 641,393</u>	<u>\$ 228,892</u>	<u>\$ 482,445</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Workforce Investment Act
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 2,955,000	\$ 2,493,210	\$ 2,493,210	\$ -	\$ 2,493,210	\$ -
Total Revenues	2,955,000	2,493,210	2,493,210	-	2,493,210	-
Expenditures						
Current:						
Human Services:						
Supplies and Materials	6,300	4,562	4,500	-	4,500	62
Equipment	22,000	21,434	19,884	1,419	21,303	131
Contractual Services	2,918,200	2,871,880	2,730,727	-	2,730,727	141,153
Other	8,500	944,738	944,155	-	944,155	583
Total Expenditures	2,955,000	3,842,614	3,699,266	1,419	3,700,685	141,929
(Deficiency) of Revenues (Under) Expenditures	-	(1,349,404)	(1,206,056)	<u>\$ (1,419)</u>	<u>\$ (1,207,475)</u>	<u>\$ 141,929</u>
Fund Balance at Beginning of Year	1,440,477	1,440,477	1,440,477			
Fund Balance at End of Year	\$ 1,440,477	\$ 91,073	\$ 234,421			

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, 2008

	<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	\$ 20,000	\$ 80,827	\$ 80,827	\$ -	\$ 80,827	\$ -
Total Revenues	20,000	80,827	80,827	-	80,827	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	500	2,100	1,658	-	1,658	442
Equipment	750	13,650	12,287	-	12,287	1,363
Contractual Services	34,741	98,292	59,691	22,500	82,191	16,101
Other	115	415	336	-	336	79
Total Expenditures	36,106	114,457	73,972	22,500	96,472	17,985
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,106)	(33,630)	6,855	<u>\$ (22,500)</u>	<u>\$ (15,645)</u>	<u>\$ 17,985</u>
Fund Balance at Beginning of Year	46,664	46,664	46,664			
Fund Balance at End of Year	<u>\$ 30,558</u>	<u>\$ 13,034</u>	<u>\$ 53,519</u>			

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 1,500	\$ 975	\$ 975	\$ -	\$ 975	\$ -
Total Revenues	<u>1,500</u>	<u>975</u>	<u>975</u>	<u>-</u>	<u>975</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Contractual Services	2,000	2,000	-	-	-	2,000
Other	500	500	-	-	-	500
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,525)	975	<u>\$ -</u>	<u>\$ 975</u>	<u>\$ 2,500</u>
Fund Balance at Beginning of Year	2,656	2,656	2,656			
Fund Balance at End of Year	<u>\$ 1,656</u>	<u>\$ 1,131</u>	<u>\$ 3,631</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, 2008

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutors Adult Diversion Program
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 5,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -
Total Revenues	<u>5,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	5,000	4,000	4,000	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>10,750</u>	<u>10,750</u>	<u>10,750</u>			
Fund Balance at End of Year	<u>\$ 15,750</u>	<u>\$ 14,750</u>	<u>\$ 14,750</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, 2008

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Domestic Relations Title IV-E
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 900,000	\$ 377,366	\$ 377,366	\$ -	\$ 377,366	\$ -
Other	-	20	20	-	20	-
Total Revenues	900,000	377,386	377,386	-	377,386	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	545,000	545,000	429,477	-	429,477	115,523
Fringe Benefits	271,500	271,500	168,859	-	168,859	102,641
Supplies and Materials	20,000	22,500	19,708	-	19,708	2,792
Equipment	30,000	3,000	1,499	-	1,499	1,501
Contractual Services	176,668	201,166	176,504	2,643	179,147	22,019
Other	65,000	71,000	36,490	-	36,490	34,510
Total Expenditures	1,108,168	1,114,166	832,537	2,643	835,180	278,986
(Deficiency) of Revenues	(208,168)	(736,780)	(455,151)	\$ (2,643)	\$ (457,794)	\$ 278,986
(Under) Expenditures						
Fund Balance at Beginning of Year	3,062,403	3,062,403	3,062,403			
Fund Balance at End of Year	\$ 2,854,235	\$ 2,325,623	\$ 2,607,252			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Juvenile Attendance Grant
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	1,000	-	-	-	-	-
Contractual Services	50,000	-	-	-	-	-
Other	1,000	-	-	-	-	-
Total Expenditures	<u>52,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	8,000	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Rotary
For the Year Ended December 31, 2008

	<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	\$ 17,000	\$ 10,087	\$ 10,087	\$ -	\$ 10,087	\$ -
Total Revenues	<u>17,000</u>	<u>10,087</u>	<u>10,087</u>	<u>-</u>	<u>10,087</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Contractual Services	16,000	-	-	-	-	-
Total Expenditures	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	1,000	10,087	10,087	-	10,087	-
Other Financing (Uses)						
Advances - Out	-	(5,260)	(5,260)	-	(5,260)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	1,000	4,827	4,827	<u>\$ -</u>	<u>\$ 4,827</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	4,809	4,809	4,809			
Fund Balance at End of Year	<u>\$ 5,809</u>	<u>\$ 9,636</u>	<u>\$ 9,636</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Projects
For the Year Ended December 31, 2008

	<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	\$ 100,000	\$ 138,052	\$ 138,052	\$ -	\$ 138,052	\$ -
Total Revenues	100,000	138,052	138,052	-	138,052	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	20,000	-	-	-	20,000
Supplies and Materials	-	5,000	-	-	-	5,000
Equipment	-	50,000	8,120	-	8,120	41,880
Contractual Services	-	2,000	858	-	858	1,142
Other	10,000	15,000	2,426	-	2,426	12,574
Total Expenditures	10,000	92,000	11,404	-	11,404	80,596
Excess of Revenues						
Over Expenditures	90,000	46,052	126,648	\$ -	\$ 126,648	\$ 80,596
Fund Balance at Beginning of Year	222,645	222,645	222,645			
Fund Balance at End of Year	\$ 312,645	\$ 268,697	\$ 349,293			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Golden Acres Medicare
For the Year Ended December 31, 2008

	<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	\$ 842,000	\$ 642,000	\$ 642,000	\$ -	\$ 642,000	\$ -
Total Revenues	842,000	642,000	642,000	-	642,000	-
Expenditures						
Current:						
Health:						
Supplies and Materials	346,667	389,642	282,189	82,595	364,784	24,858
Contractual Services	565,541	493,251	363,029	41,533	404,562	88,689
Total Expenditures	912,208	882,893	645,218	124,128	769,346	113,547
(Deficiency) of Revenues	(70,208)	(240,893)	(3,218)	\$ (124,128)	\$ (127,346)	\$ 113,547
(Under) Expenditures						
Fund Balance at Beginning of Year	462,761	462,761	462,761			
Fund Balance at End of Year	\$ 392,553	\$ 221,868	\$ 459,543			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Enforcement Tech Grant
For the Year Ended December 31, 2008

	<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	\$ -	\$ 1,913	\$ 1,913	\$ -	\$ 1,913	\$ -
Total Revenues	-	1,913	1,913	-	1,913	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	-	7,175	7,175	-	7,175	-
Equipment	-	10,157	10,157	-	10,157	-
Contractual Services	-	6,439	3,256	3,183	6,439	-
Total Expenditures	-	23,771	20,588	3,183	23,771	-
(Deficiency) of Revenues (Under) Expenditures	-	(21,858)	(18,675)	<u>\$ (3,183)</u>	<u>\$ (21,858)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	21,858	21,858	21,858			
Fund Balance at End of Year	<u>\$ 21,858</u>	<u>\$ -</u>	<u>\$ 3,183</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Watershed Coordinator Grant
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 60,000	\$ 26,250	\$ 26,250	\$ -	\$ 26,250	\$ -
Total Revenues	60,000	26,250	26,250	-	26,250	-
Expenditures						
Current:						
Health:						
Supplies and Materials	350	4,750	1,309	-	1,309	3,441
Contractual Services	250	715	464	-	464	251
Fees	-	296	296	-	296	-
Other	59,400	4,529	3,393	-	3,393	1,136
Total Expenditures	60,000	10,290	5,462	-	5,462	4,828
Excess of Revenues Over Expenditures	-	15,960	20,788	<u>\$ -</u>	<u>\$ 20,788</u>	<u>\$ 4,828</u>
Fund Balance at Beginning of Year	27,234	27,234	27,234			
Fund Balance at End of Year	<u>27,234</u>	<u>43,194</u>	<u>48,022</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Northern Border Initiative Grant
For the Year Ended December 31, 2008

	<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	\$ -	\$ 73,010	\$ 455,010	\$ -	\$ 455,010	\$ 382,000
Total Revenues	-	73,010	455,010	-	455,010	382,000
Expenditures						
Current:						
Public Safety:						
Capital Outlay	-	-	382,000	-	382,000	(382,000)
Other	-	76,622	24,747	21,051	45,798	30,824
Total Expenditures	-	76,622	406,747	21,051	427,798	(351,176)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,612)	48,263	<u>\$ (21,051)</u>	<u>\$ 27,212</u>	<u>\$ 30,824</u>
Fund Balance at Beginning of Year	12,074	12,074	12,074			
Fund Balance at End of Year	\$ 12,074	\$ 8,462	\$ 60,337			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Continuing Professional Training
For the Year Ended December 31, 2008

	<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	\$ -	\$ 13,020	\$ 13,020	\$ -	\$ 13,020	\$ -
Other	9,000	-	-	-	-	-
Total Revenues	9,000	13,020	13,020	-	13,020	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	-	8,318	8,294	-	8,294	24
Other	-	4,702	4,702	-	4,702	-
Total Expenditures	-	13,020	12,996	-	12,996	24
Excess of Revenues Over Expenditures	9,000	-	24	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 24</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ 9,000	\$ -	\$ 24			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
SERC Grant
For the Year Ended December 31, 2008

	<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	\$ 36,907	\$ 36,907	\$ 36,907	\$ -	\$ 36,907	\$ -
Total Revenues	<u>36,907</u>	<u>36,907</u>	<u>36,907</u>	<u>-</u>	<u>36,907</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	36,907	36,907	36,907	<u>\$ -</u>	<u>\$ 36,907</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 36,907</u>	<u>\$ 36,907</u>	<u>\$ 36,907</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Foreclosure Special Project Fund
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 500,000	\$ 563,697	\$ 563,697	\$ -	\$ 563,697	\$ -
Total Revenues	500,000	563,697	563,697	-	563,697	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	300,000	250,000	87,487	-	87,487	162,513
Fringe Benefits	21,000	45,000	22,525	-	22,525	22,475
Supplies and Materials	2,000	5,000	1,852	-	1,852	3,148
Equipment	17,000	17,000	3,462	-	3,462	13,538
Other	7,500	160,500	151,391	-	151,391	9,109
Total Expenditures	347,500	477,500	266,717	-	266,717	210,783
Excess of Revenues Over Expenditures	152,500	86,197	296,980	\$ -	\$ 296,980	\$ 210,783
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ 152,500	\$ 86,197	\$ 296,980			

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 2,154,532	\$ 1,982,585	\$ 1,982,585	\$ -	\$ 1,982,585	\$ -
Intergovernmental	545,000	1,066,949	1,067,039	-	1,067,039	90
Special Assessments	340,000	259,667	259,667	-	259,667	-
Other	-	45,364	45,364	-	45,364	-
Total Revenues	<u>3,039,532</u>	<u>3,354,565</u>	<u>3,354,655</u>	<u>-</u>	<u>3,354,655</u>	<u>90</u>
Expenditures						
General Obligation Bond Principal Retirement	1,713,500	1,793,500	1,785,000	-	1,785,000	8,500
General Obligation Interest	1,303,000	1,312,737	1,302,734	-	1,302,734	10,003
Special Assessment Principal Retirement	216,000	216,000	215,776	-	215,776	224
Special Assessment Interest	194,000	194,000	193,345	-	193,345	655
Fiscal Charges	112,500	144,042	114,414	-	114,414	29,628
Total Expenditures	<u>3,539,000</u>	<u>3,660,279</u>	<u>3,611,269</u>	<u>-</u>	<u>3,611,269</u>	<u>49,010</u>
(Deficiency) of Revenues (Under) Expenditures	(499,468)	(305,714)	(256,614)	-	(256,614)	49,100
Other Financing Sources						
Advances - In	200,000	183,762	183,762	-	183,762	-
Total Other Financing Sources	<u>200,000</u>	<u>183,762</u>	<u>183,762</u>	<u>-</u>	<u>183,762</u>	<u>-</u>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(299,468)	(121,952)	(72,852)	<u>\$ -</u>	<u>\$ (72,852)</u>	<u>\$ 49,100</u>
Fund Balance at Beginning of Year	458,675	458,675	458,675			
Fund Balance at End of Year	<u>\$ 159,207</u>	<u>\$ 336,723</u>	<u>\$ 385,823</u>			

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, 2008

	<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:						
Salaries and Wages	154,000	236,160	154,000	-	154,000	82,160
Jail Facility Construction	423,730	549,730	439,576	48,274	487,850	61,880
Total Expenditures	<u>577,730</u>	<u>785,890</u>	<u>593,576</u>	<u>48,274</u>	<u>641,850</u>	<u>144,040</u>
(Deficiency) of Revenues (Under) Expenditures	(577,730)	(785,890)	(593,576)	<u>\$ (48,274)</u>	<u>\$ (641,850)</u>	<u>\$ 144,040</u>
Fund Balance at Beginning of Year	<u>1,222,646</u>	<u>1,222,646</u>	<u>1,222,646</u>			
Fund Balance at End of Year	<u>\$ 644,916</u>	<u>\$ 436,756</u>	<u>\$ 629,070</u>			