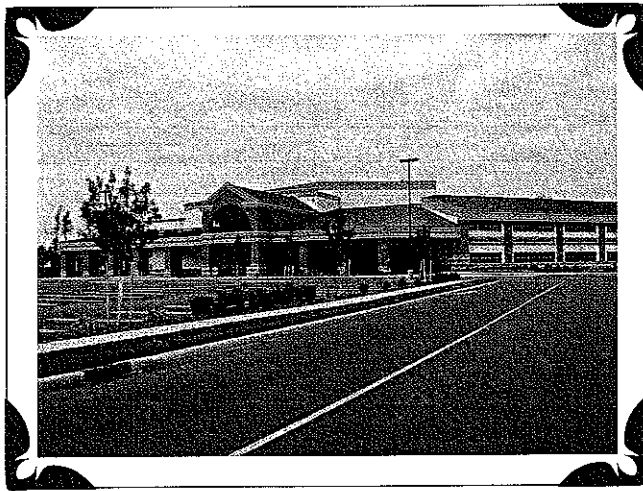


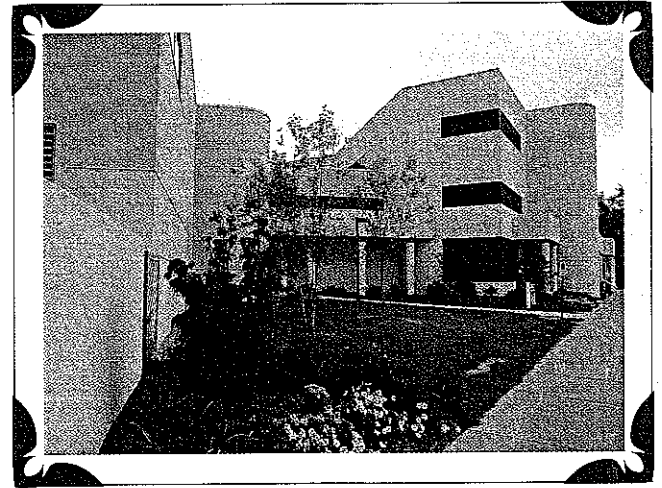
# Lorain County Ohio



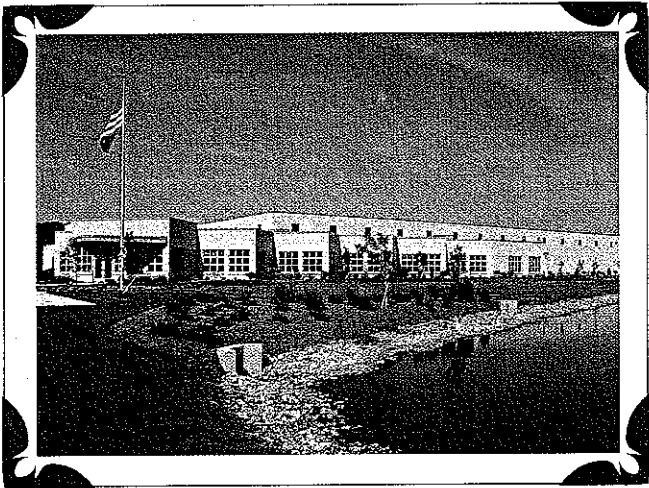
*E.M.H. Swon*



*Kendal Oberlin*



*Nord Center Lorain*



*Beckett Gas North Ridgerville*



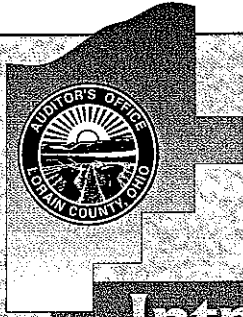
*Lorain Surgical Specialties Amherst*

## Comprehensive Annual Financial Report

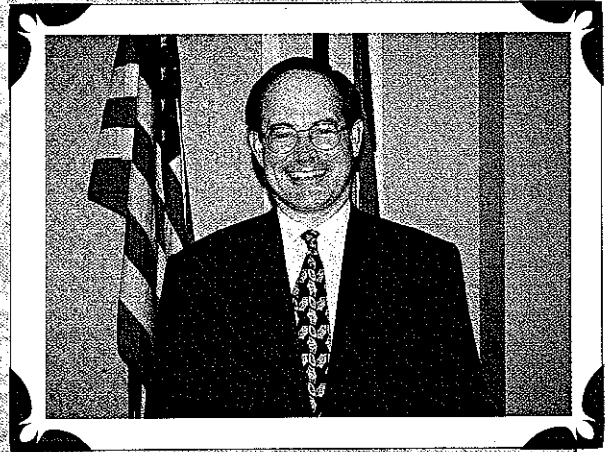
For The Year Ended December 31, 1999

**Mark R. Stewart, Auditor**

Photos courtesy of JoAnn Schmauch  
Lorain County Beautiful



# Introductory Section



*Mark R. Stewart*  
*Lorain County Auditor*



# Comprehensive Annual Financial Report

For the Year Ended December 31, 1999



*Lorain County,  
Ohio*

Mark R. Stewart  
Lorain County Auditor

**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 1999

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**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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**LORAIN COUNTY, OHIO**  
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# OFFICE OF THE AUDITOR LORAIN COUNTY, OHIO

**MARK R. STEWART**  
Auditor

June 21, 2000

Lorain County Commissioners:

Honorable Michael A. Ross, President  
Honorable Elizabeth C. Blair  
Honorable Mary Jo Vasi

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for the County of Lorain, Ohio, for the year ended December 31, 1999. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other *recognized authoritative sources*, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

The Comprehensive Annual Financial Report (CAFR) is presented in three sections:

1. The Introductory Section includes a Table of Contents, the Letter of Transmittal, a list of elected officials, the organization chart of the county government, the organizational chart of the County Auditor's Office, and the GFOA Certificate of Achievement.
2. The Financial Section includes the Independent Accountant's Report, the General Purpose Financial Statements, which include explanatory notes and provide an overview of the County's financial position and operating results, and the Combining, Individual Fund and Account Group Statements and Schedules that provide detailed information relative to the General Purpose Financial Statements.
3. The Statistical Section includes selected financial, economic, demographic, and other socioeconomic information about the County which may be used to extrapolate trends for comparative years.

## FORM OF GOVERNMENT AND REPORTING ENTITY

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to the 1990 census, the County had a population of 271,126, making it the ninth most populous of the 88 counties in the State.

The County has only those powers, and powers incidental thereto, conferred upon it by the State Constitution and statutes. A three member Board of Commissioners (the Board) is elected at large in even-numbered years for four-year overlapping terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to financial affairs of the County.

The Auditor serves as the fiscal officer and property tax assessor for the County. One of the most important functions of the Auditor involves the assessing of real property for tax purposes. State law mandates a complete reappraisal of real property every six years as well as *triennial updates between reappraisals*. Once the County Treasurer collects taxes, the Auditor is responsible for distributing the tax settlement to the various governmental units. As chief fiscal officer of the County, no County contract or obligation may be made without the Auditor's certification that the funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, the Auditor is responsible for the County payroll and has other statutory accounting functions. By State law the Auditor is secretary of the County Board of Revision and the County Budget Commission, and administrator of the County Data Processing Board.

The Treasurer collects property taxes, is the custodian of all funds and is responsible for investing all idle County funds as specified by law. The Treasurer is the distributing agent for expenditures authorized by the Board of Commissioners upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is a member of the County Budget Commission which plays an important part in the financial administration of local governments throughout the County.

Other elected officials, serving four-year terms each, include Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, and the Probate Judge are also elected on a county-wide basis.

The County provides its citizens a wide range of services that include human and social services, health and community assistance services, road and bridge maintenance, and other general and administrative support services. The County also operates an enterprise fund sewer operation.

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions making up Lorain County (the Primary Government) and its Component Units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organizations resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the County is obligated for the debt of the organization. The Lorain County Airport Authority, Lorain County Transit Authority and the Murray Ridge Production Center, Inc. have been included as discretely presented component units.

The County serves as fiscal agent for the following organizations which are included as agency funds in the report:

Lorain County General Health District  
Lorain County Soil and Water Conservation District  
Local Emergency Planning Commission  
Lorain County Family and Children First Council

A complete discussion of the County's reporting entity is provided in Note 1 to the general purpose financial statements.

## **ECONOMIC CONDITION AND OUTLOOK**

Lorain County is well situated in a diverse, industrialized region on the southern shore of Lake Erie, within a one hour drive of the major cities of Cleveland and Akron. Approximately one-third of the United States population lives within a 500-mile radius of the County. The County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants. The County is traversed by two major limited-access highways and a number of major State and U.S. Highways. Interstate Highways 80 and 90, major east-west transportation links, provide residents of the County direct access to major economic centers such as Chicago, Illinois, to the west and Cleveland, Ohio; Erie, Pennsylvania; and Buffalo and Rochester, New York to the east. State and U.S. Routes, such as U.S. 6 and 20 and State Routes 2, 57, 58, 254, and 611, provide excellent access to local and regional markets south, east and west. The excellent road network of the County has attracted over 41 common carriers that serve the area.

The County has access to other land transportation as well as sea or air. The County has access to major railroad systems and is currently served by Amtrak, ConRail, Norfolk and Southern, Chessie System and Lorain and West Virginia railroads. A major port located within the corporate limits of the County has facilities which provide ore-transshipping from ship to ship to rail, and docks and other facilities for the receipt of iron ore, gypsum ore, concrete, aggregates and oil. The port is operated by the Lorain Port Authority, a political subdivision separate from the County. Air freight and air passenger service access is provided through the Lorain County Regional Airport in New Russia Township and Cleveland Hopkins International Airport and Burke Lakefront Airport in adjacent Cuyahoga County.

Numerous adult education opportunities complement the educational programs offered to the youth of the County. The Lorain County Community College provides the opportunity for the citizens of the County to further their education with associate degrees in various fields. The college has teamed-up with a number of major universities for students to obtain four-year and graduate degrees.

## **MAJOR INITIATIVES**

The County experienced another banner year in terms of growth. As one project would come to a conclusion, two more would be on the horizon. In early 1999, the County approved and executed an agreement to purchase the business operations of the Lorain County Regional Airport for approximately \$1.8 million. The Regional Airport is currently shown as a component unit of Lorain County, which excludes the business portion. The acquisition has been reflected as an addition in the County's General Fixed Assets. A seven-member board has been created by the County Commissioners to oversee the operations along with the appointment of an Executive Director to oversee the daily functions as well as to create a long-term plan. The County anticipates on expanding its air services that will provide another tool available for economic growth and development. The County did not limit itself to air travel as it also invested heavily in ground transportation. The County Commissioners have made a commitment of approximately \$2 million to the Lorain County Transit Authority for the year 2000. With this investment, the County hopes to provide the citizens of Lorain County greater accessibility to employment opportunities as well as local shopping and business venues, not to mention another economic tool.

Another major project that has been discussed and anticipated for a number of years has finally come to fruition with the hiring of architectural firms and a construction manager to design and build a new County Justice Center. The approximate cost of the project is estimated to be between \$49 and \$50 million dollars and is expected to be completed sometime in 2002. Project managers and architects have been meeting regularly with County officials to finalize the layout and design of the new courthouse along with the construction details. The Justice Center is expected to house the offices of the five General Division judges, three Domestic Relations judges, the Probate Court judge, the County Prosecutor and the County Clerk of Court, and their respective staffs. These offices are currently located in a number of different buildings and will consolidate them under one roof and bring the entire county court system to a central location.

During 1999 the County placed heavy emphasis on its communications and computer networking systems. Approximately \$2 million was spent on a new countywide network and telephone system. This should greatly assist the County linking the various departments and agencies together on the computer system that was impossible to do prior to the implementation. The new telephone system will help in this capacity along with providing Internet access capabilities for County departments. Another 1999 project was the construction of a new County Dog Pound facility at a cost of approximately \$350,000. This facility should help provide a centralized location to assist and monitor the approximately 28,000 licensed dogs in Lorain County.

The County entered into a number of joint venture projects with communities located in Lorain County. During 1999 the County committed up to \$1 million to the city of Lorain towards a riverfront project the city and the Lorain Port Authority have been developing. With this grant, another piece of the puzzle has been provided for the project to move forward. The entire County should benefit from the development of the waterfront which will become a useful tool to assist economic development. In late 1999, early 2000, the County Commissioners committed \$500,000 to the city of Oberlin towards the construction of a regional Family Aquatic Center for Lorain County. This is a joint effort between the City of Oberlin, Lorain County Metroparks, the County and the generosity of philanthropist Eric Nord. Once completed, the citizens of Lorain County will have another wonderful place to congregate and enjoy the amenities Lorain County has to offer.

#### **DEPARTMENT FOCUS**

The featured department for this year's CAFR is the Lorain County Prosecuting Attorney's Office. Gregory A. White has organized the 25 attorneys and staff of the Lorain County Prosecuting Attorney's office into four operating sections: Criminal, Civil, Domestic Relations and the Victim/Witness divisions.

It is the responsibility of the Criminal Division to prosecute all adults who commit serious crimes in Lorain County. Prosecution begins by presenting the case to the Grand Jury for indictment. The assistant prosecuting attorneys in the criminal division handle the indictment, trial, post conviction and appeal phases of the criminal cases processed each year. The number of criminal cases processed to final conviction and sentence in the Lorain County Court of Common Pleas for the reporting period ended August, 1999 totaled 1,858.

The Civil Division is charged with the legal representation of all County Officials (Clerk of Courts, Auditor, Commissioners, Coroner, Engineer, Recorder, Sheriff, Treasurer, and Judges), as well as county agencies and departments. In addition, the prosecutor's office represents numerous non-city school boards, the Lorain County Board of Education and officials in unincorporated areas. Representation includes appearances in civil suits and answering opinion requests regarding legal matters. The Civil Division also collects delinquent real estate and personal property tax monies for the county on behalf of the Lorain County Treasurer.

The Domestic Relations division operates in three distinctly different types of legal areas: juvenile prosecutions; protective custody cases; and child support enforcement proceedings. Juvenile prosecutions focus on unruly and delinquent behavior that can range from truancy to homicide. The primary emphasis of these cases is on insuring the safety of the community and holding the offenders accountable for their actions. Serious offenders require separation from the community in facilities such as the Lorain County Detention Home or institutions of the Ohio Department of Youth Services. Protective custody cases involve legal proceedings to secure the safety and welfare of abused, neglected and dependent children. While working in conjunction with Lorain County Children Services these children can be given a full range of services, from medical attention to foster care, while receiving the protection of the Court. The Domestic Relations Division also seeks permanent legal custody of children, frequently with the consent of the natural parents, so that they can be placed for adoption.

The Child Support Enforcement Unit of the division pursues a wide range of legal actions to establish paternity and enforce the parental obligation of support. The work of this unit is instrumental in the collection of millions of dollars in child support annually. Efforts are also directed at causing non-paying parents to pay child support that is then used to reimburse the Department of Human Services for financial assistance given to needy children.

The Victim/Witness Division is the Prosecuting Attorney's assistance branch to the citizens of Lorain County who have found themselves involved in the criminal process whether as a victim of or a witness to criminal activity. This Division further assists victims in making application for Ohio funds available to victims of criminal activity.

The Lorain County prosecutor's office is also heavily involved in crime prevention. Money recovered from criminal activities is used to fund programs that benefit youth in Lorain County. The Safe Schools Program, drawing community leaders, law enforcement personnel, school administrators and judges together in a successful effort and forum to address school violence is one important example of the manner in which such funds were utilized. Most recently, the Prosecuting Attorney's office sponsored a conference for students from the various county High Schools. The conference was attended by well over 300 area students who worked toward establishing plans to enhance student safety for their particular schools. The prosecutor's office intends to sponsor additional conferences in the fall. Other programs and initiatives sponsored by the prosecutor's office include assistance in the funding of the purchase of a colposcope for an area sexual assault nurse examiner ("S.A.N.E.") program, the contribution to a Boy Scouts of America juvenile diversion program and the funding of other and varied Lorain County-based community youth programs that foster a respect for self and others and promote law enforcement purposes.

Gregory A. White also established a web site in 1998 at [www.loraincounty.com/prosecutor](http://www.loraincounty.com/prosecutor) which further describes the duties and responsibilities of the Lorain County Prosecuting Attorney's Office, details each functional area of the office and contact information for each department, as well as providing a web-based means of communicating with the Prosecuting Attorney's office at [LCProsecutor@alltel.net](mailto:LCProsecutor@alltel.net).

## **FINANCIAL INFORMATION**

**Basis of Accounting** The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. For financial reporting purposes, the accounting records for all governmental and fiduciary funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within sixty days after year end), and expenditures are recognized when the fund liability is incurred.

Accounting records for the proprietary funds are converted to the accrual basis, whereby revenues are recognized when goods or services are measurable and earned, and expenses are recognized in the period in which they are incurred.

**Internal Accounting Control** In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as automated systems of control for fixed assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

**Budgetary Control** The Board of County Commissioners adopts a permanent appropriation measure in December of the previous year. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account.

**General Governmental Functions - Financial Highlights** During 1999, revenues in all governmental fund types (general, special revenue, debt service, capital projects) exceeded 1998 revenues by \$11,056,968. The following table shows the major revenue sources, their percentage of total revenues, and the amount and percentage of increase (decrease) in relation to the prior year.

	1998	1999	Percent of Total	Change	Percent of Change
<b>Revenues</b>					
Property and Other Taxes	\$26,043,983	\$29,962,680	19.14%	\$3,918,697	15.05%
Sales Tax	16,382,436	17,691,695	11.30	1,309,259	8.00
Charges for Services	18,541,206	8,822,146	5.64	(9,719,060)	(52.42)
Licenses, Permits and Fees	2,825,793	10,855,227	6.93	8,029,434	284.15
Fines and Forfeitures	1,349,686	1,643,655	1.05	293,969	21.78
Intergovernmental	71,639,326	79,873,393	51.02	8,234,067	11.49
Special Assessments	452,283	242,747	0.16	(209,536)	(46.33)
Interest	7,815,292	6,004,281	3.84	(1,811,011)	(23.17)
Other	436,878	1,448,027	0.92	1,011,149	231.45
<b>Total Revenues</b>	<b>\$145,486,883</b>	<b>\$156,543,851</b>	<b>100.00%</b>	<b>\$11,056,968</b>	

The most significant continuing source of revenue for the County is derived from taxes. Tax revenues in the general fund, special revenue, debt service, and capital projects funds increased by \$3,918,697 primarily due to increases in the tax base. Assessed valuation increased from \$4,334,522,809 in 1998 to \$4,459,315,012.

Charges for services and licenses, permits, and fees changed inversely due to a change in the classification of those revenues.

Interest decreased primarily due to an unrealized loss, resulting from the requirements of GASB 31.

Expenditures in all governmental fund types increased by \$13,967,643. The following table highlights the major expenditure functions:

	1998	1999	Percent of Total	Change	Percent of Change
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive	\$19,641,201	\$19,131,218	12.26%	\$(509,983)	(2.60)%
Judicial	9,223,612	10,108,125	6.48	884,513	9.59
Public Safety	11,098,810	10,153,261	6.50	(945,549)	(8.52)
Public Works	9,481,551	11,089,675	7.10	1,608,124	16.96
Health and Human Services	78,742,444	88,202,759	56.50	9,460,315	12.01
Economic Development and Assistance	626,177	546,629	.35	(79,548)	(12.70)
Capital Outlay	7,870,964	6,436,363	4.12	(1,434,601)	(18.23)
Intergovernmental	1,867,566	2,133,858	1.37	266,292	14.26
<b>Debt Service:</b>					
Principal Retirement	2,450,132	7,434,426	4.76	4,984,294	203.43
Interest and Fiscal Charges	1,125,710	859,496	.56	(266,214)	(23.65)
<b>Total Expenditures</b>	<b>\$142,128,167</b>	<b>\$156,095,810</b>	<b>100.00%</b>	<b>\$13,967,643</b>	

Public safety expenditures continued to decrease as the jail facility was substantially completed in 1998. However, minor completion costs were incurred during 1999.

Health and Human Services expenditures increased due to additional programs which increased grant monies.

Principal retirement expenditures increased due to the retirement of long-term Bond Anticipatory Notes in 1999.

**General Fund Balance** - The positive financial condition of the County is illustrated by its year-end General Fund fund balance. The General Fund fund balance was \$21,505,765 at December 31, 1996, and \$28,292,640 at December 31, 1997, \$33,908,405 at December 31, 1998, and \$39,858,980 at December 31, 1999.

**Financial Highlights - Proprietary Funds** - The Lorain County Sanitary Sewer Fund is classified as an enterprise fund since the operation of this fund resembles those activities found in private industry. The determination of profit and/or loss is a management objective. The enterprise fund had a net loss of \$(75,645) for the year ended December 31, 1999. The total fund equity of the enterprise fund was \$9,351,108 at year end. This amount includes \$(1,321,011) in deficit retained earnings and \$10,672,119 in contributed capital.

The Lorain County Regional Airport Authority (component unit) had an operating loss of \$(508,035) and a net loss of \$(211,115) for the year ended December 31, 1999, and retained earnings of \$90,627 at December 31, 1999.

The Lorain County Transit Authority (component unit) had an operating loss of \$(2,025,052) and a net income of \$147,337 for the year ended December 31, 1999, and retained earnings of \$666,296 at December 31, 1999.

The Murray Ridge Production Center (component unit) is financially sound, as is reflected by its increase in net assets of \$59,575 for the fiscal year ended June 30, 1999, and net assets of \$995,486 at June 30, 1999.

The internal service fund is a self-funded insurance fund which accounts for employee health care claims against the County. The fund had operating revenues of \$6,734,833, a net income of \$840,150, and retained earnings of \$4,905,639 for and as of the year ended December 31, 1999 and retained earnings of \$4,905,639 at December 31, 1999.

**Financial Highlights - Fiduciary Funds** - Fiduciary funds account for assets held by Lorain County in a trustee capacity as an agent for individuals, private organizations, other governmental units and/or other funds. Lorain County maintains only agency funds.

At December 31, 1999, assets held in the agency funds totaled \$287,966,249. The County uses the agency funds to receive and distribute taxes and State levied revenues for all local governments within the County.

**Debt Limitation** - At December 31, 1999, general obligation bonds outstanding totaled \$7,350,000. During 1999, \$732,937 of general obligation bonds were retired. The County's total legal debt margin at December 31, 1999 was \$104,274,907.

The outstanding general obligation debt is primarily related to proceeds of bonds used either to construct or renovate buildings the County uses for its operations.

The County has a liability for loans from the Ohio Water Development Authority. Loan proceeds were used for ongoing sewer system improvements and are being repaid from special assessments charged to benefited property owners. At December 31, 1999, the special assessment liability for the loans was \$1,838,224.

Special assessment bonds outstanding at December 31, 1999 were \$811,060. Special assessment bonds are backed by the full faith and credit of the County. In the event of default by the property owners charged with the assessment, the County would be responsible for the debt service payments.

The County maintains an "A" credit rating on its long-term bonds from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit.

**Cash Management** - The County pools its cash to simplify cash management. All idle moneys are invested, with the earnings paid into the general fund and other qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit, STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury Bills, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Student Loan Market Association (SLMA) notes, Federated Government Obligations Trust Money Market Fund, commercial paper, and bankers acceptances. Interest earned on investments is credited to the general fund, except as stipulated by State Statute or County resolution. Interest earnings for the primary government totaled \$6,004,281 during 1999.

A majority of the County's deposit are collateralized with securities held by the pledging financial institutions' trust department or agent in collateral pools that name the County as a participant. The face value of the pooled collateral must equal at least 110 percent of the public funds on deposit. The collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions.

**Risk Management** - The County maintains self-funded programs for health care benefits for County employees and their dependents. A risk manager monitors and processes all claims. The County carries stop loss insurance coverage for the health care program in the amounts of \$250,000 per occurrence. Vehicles and property are covered through the County Risk Sharing Authority (CORSA), and professional liability claims are covered through a contract with an external insurance company, the cost of which is allocated among both governmental and enterprise funds. Workers' compensation coverage is provided through participation in the State of Ohio Workers' Compensation program.



## INDEPENDENT AUDIT

Jim Petro, Auditor of State, conducted an independent audit of all County funds and account groups for the year ended December 31, 1999. The unqualified opinion of the Auditor of State appears in the financial section of this report.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. Information related to this audit, including the schedule of federal financial assistance, findings and recommendations, and the report on internal control and compliance are published in a separate report.

## AWARDS

### GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its Comprehensive Annual Financial Report for the year ended December 31, 1998. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

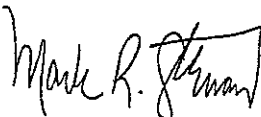
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

### Acknowledgments

The preparation of a financial document of this magnitude is the result of a combined effort of a number of dedicated individuals who deserve recognition for their efforts. I wish to extend my appreciation to the entire staff of the Auditor's office. Special thanks are extended to Craig Snodgrass, CPA, CGFM, Lillian Brand, Diane Perry, Cheryl Litz, Carmella Phillips and Lisa Hobart.

In addition, I would like to express my appreciation to Mark Hullman, CPA, of American Express Tax and Business Services for his consultation and assistance in this project. I also wish to express my appreciation to the staff of the various County departments whose time and dedicated efforts made this report possible.

Respectfully yours,



Mark R. Stewart  
Lorain County Auditor

**Lorain County, Ohio**  
Elected Officials  
As of December 31, 1999

---

**Board of Commissioners**

Michael A. Ross

Elizabeth C. Blair

Mary Jo Vasi

**County Auditor**

Mark R. Stewart

**County Treasurer**

Daniel J. Talarek

**Prosecuting Attorney**

Gregory A. White

**Clerk of Courts**

Donald J. Rothgery

**Coroner**

Paul M. Matus

**Common Pleas Court Judges**

Kosma Glavas

Edward M. Zaleski

Lynett M. McGough

Thomas W. Janas

Mark Betleski

**Probate Court Judge**

Frank J. Horvath

**Domestic Relations Judges**

David A. Basinski

Paulette Lilly

Debra Boros

**Engineer**

Kenneth P. Carney

**Recorder**

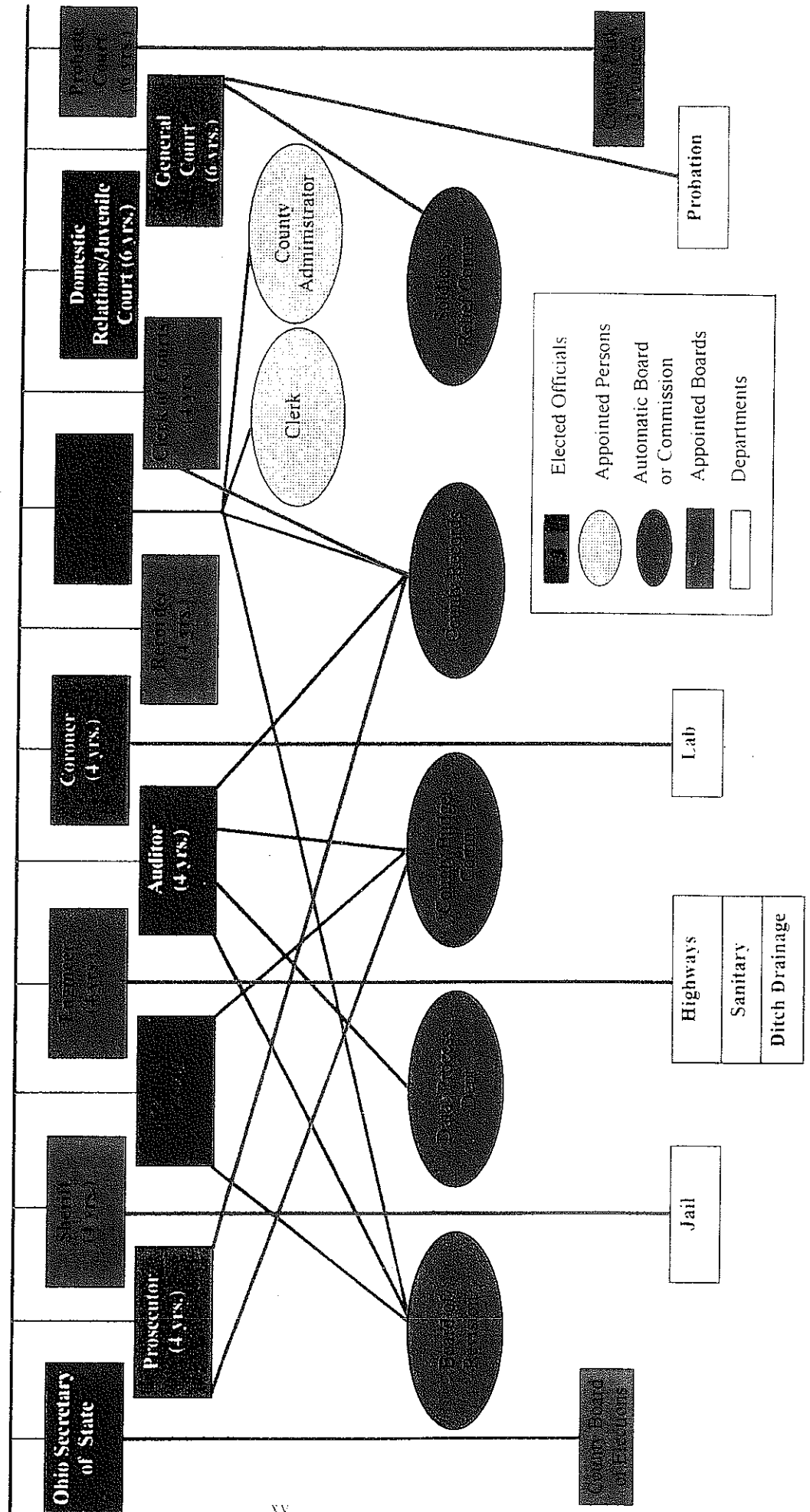
Mary Ann Jamison

**Sheriff**

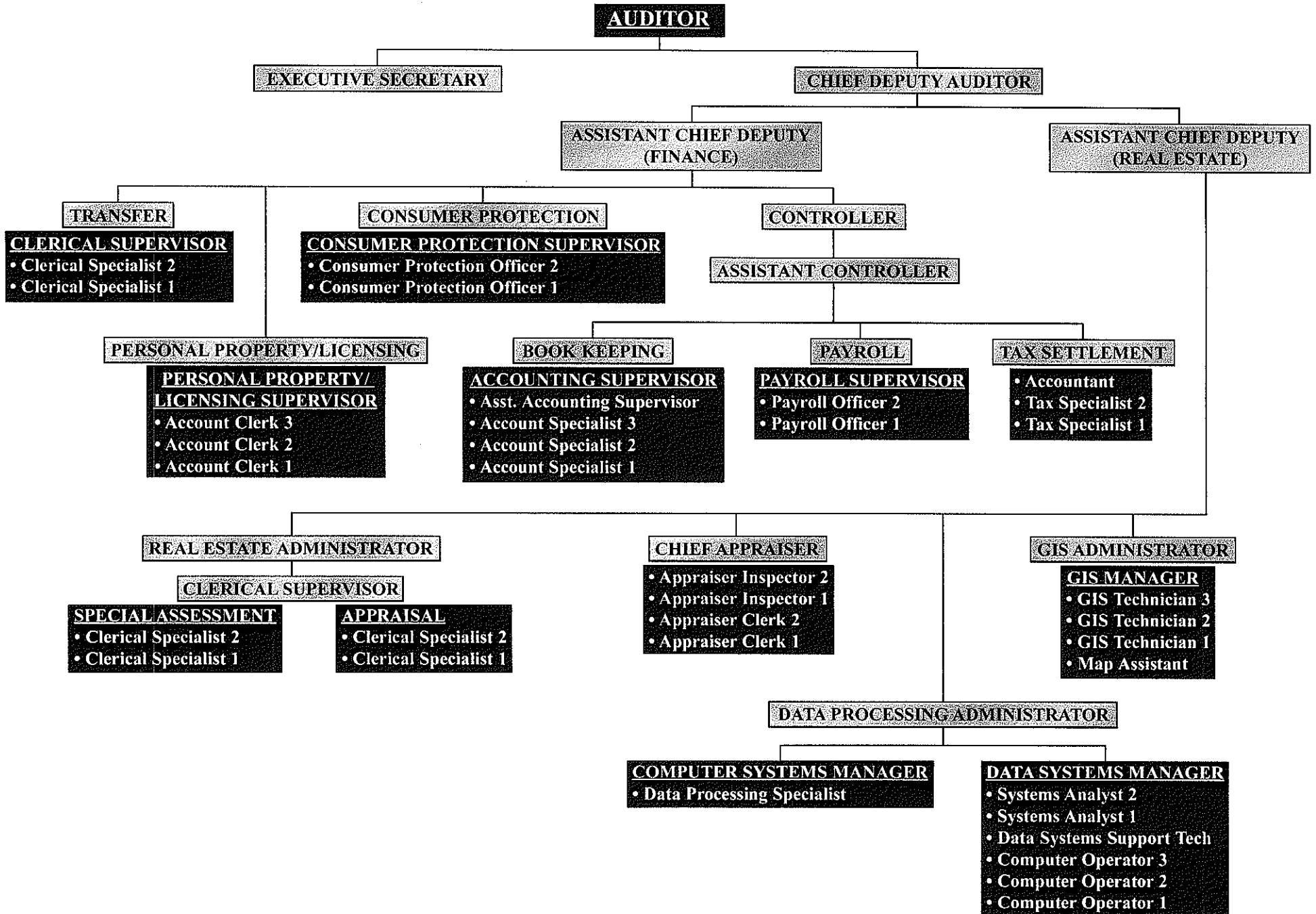
Martin J. Mahony

# *Lorain County Government*

## Registered Voters



# Lorain County Auditor's Organizational Chart



TAX



© Columbia Township



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lorain County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1998

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

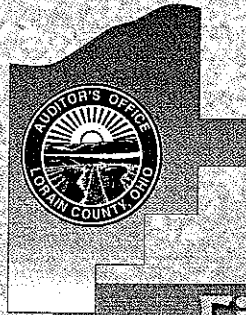


*Cary Brueck*  
President

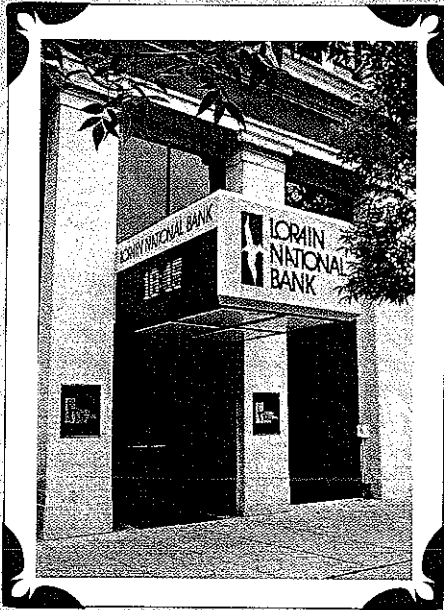
*Jeffrey L. Essler*  
Executive Director

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## Financial Section



*Lorain National Bank*



*First Merit Bank*





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

Lausche Bldg  
615 W Superior Ave  
Floor 12  
Cleveland OH 44113 - 1801  
Telephone 216-787-3665  
800-626-2297  
Facsimile 216-787-3361  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

The Board of County Commissioners,  
County Auditor and County Treasurer  
Lorain County  
226 Middle Avenue  
Elyria, Ohio 44035

We have audited the accompanying general-purpose financial statements of Lorain County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., a discretely presented component unit, which statements reflect total assets of \$1,072,502 as of June 30, 1999, and total revenues of \$1,330,721 for the year then ended. We did not audit the financial statements of the Lorain County Transit Authority, a discretely presented component unit, which statements reflect total assets of \$2,039,090 as of December 31, 1999, and total revenues of \$2,355,057 for the year then ended. We did not audit the financial statements of the Lorain County Regional Airport Authority, a discretely presented component unit, which statements reflect total assets of \$5,337,454 as of December 31, 1999, and total revenues of \$825,397 for the year then ended. Those financial statements were audited by other auditors whose reports have been furnished to us and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the Murray Ridge Production Center, the Lorain County Transit Authority and the Lorain County Regional Airport Authority, discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Murray Ridge Production Center, Inc. were not audited by the other auditors in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Lorain County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", is written over a faint, illegible stamp or watermark.

**Jim Petro**  
Auditor of State

June 19, 2000

## General Purpose Financial Statements

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The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 1999 and the results of operations and cash flows of its proprietary funds for the year then ended.

**Lorain County, Ohio**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups*  
**December 31, 1999**  
*and Discretely Presented Component Units*  
**As of Various Year Ends**

	<u>Governmental Fund Types</u>			<u>Proprietary Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$31,176,915	\$52,919,050	\$1,642,032	\$14,745,182	\$259,772	\$6,227,692
Cash and Cash Equivalents in Segregated Accounts	6,447	1,335,098	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	364,074	0	0	0	0
Investments	0	0	0	0	0	0
Receivables:						
Property and Other Taxes	0	0	0	0	0	0
Sales Tax	2,100,268	904,561	0	100,507	0	0
Accounts	124,106	391,007	0	0	17,537	0
Special Assessments	0	0	0	0	0	0
Interfund	6,601,160	500,000	0	0	0	0
Accrued Interest	1,015,266	0	0	0	0	0
Due from Other Funds	28,384	25,754	0	0	0	76,784
Due From Agency Funds:						
Property and Other Taxes	5,387,881	21,492,933	1,865,899	0	0	0
Special Assessments	0	12,277	3,412,403	0	73,581	0
Intergovernmental Receivable	148,763	1,950,046	0	0	0	0
Materials and Supplies						
Inventory	186,295	743,112	0	0	1,462	0
Notes Receivable	0	670,429	0	0	0	0
Prepaid Items	0	0	0	0	0	0
Loans Receivable	0	700,220	0	0	0	0
Deposits	0	0	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	9,145,124	0
<b>Other Debits</b>						
Amount Available in Debt Service Fund	0	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$46,775,485</b>	<b>\$82,008,561</b>	<b>\$6,920,334</b>	<b>\$14,845,689</b>	<b>\$9,497,476</b>	<b>\$6,304,476</b>

Fiduciary Fund Type	Account Groups		Primary Government	Component Units	Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Agency					
\$12,298,583	\$0	\$0	\$119,269,226	\$0	\$119,269,226
4,448,889	0	0	5,790,434	797,134	6,587,568
0	0	0	364,074	0	364,074
0	0	0	0	237,126	237,126
242,842,844	0	0	242,842,844	0	242,842,844
0	0	0	3,105,336	0	3,105,336
0	0	0	532,650	698,686	1,231,336
28,375,933	0	0	28,375,933	0	28,375,933
0	0	0	7,101,160	0	7,101,160
0	0	0	1,015,266	0	1,015,266
0	0	0	130,922	0	130,922
0	0	0	28,746,713	0	28,746,713
0	0	0	3,498,261	0	3,498,261
0	0	0	2,098,809	0	2,098,809
0	0	0	930,869	11,096	941,965
0	0	0	670,429	0	670,429
0	0	0	0	23,405	23,405
0	0	0	700,220	0	700,220
0	0	0	0	1,000	1,000
0	61,834,121	0	70,979,245	6,680,599	77,659,844
0	0	1,642,032	1,642,032	0	1,642,032
0	0	15,532,198	15,532,198	0	15,532,198
0	0	811,060	811,060	0	811,060
<u>\$287,966,249</u>	<u>\$61,834,121</u>	<u>\$17,985,290</u>	<u>\$534,137,681</u>	<u>\$8,449,046</u>	<u>\$542,586,727</u>

(continued)

**Lorain County, Ohio**  
 Combined Balance Sheet  
 All Fund Types, Account Groups  
 December 31, 1999  
 and Discretely Presented Component Units (continued)  
 As of Various Year Ends

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>LIABILITIES, FUND EQUITY, NET ASSETS AND OTHER CREDITS</b>						
<b>Liabilities</b>						
Accounts Payable	\$662,264	\$1,751,453	\$0	\$11,050	\$13,942	\$152,105
Contracts Payable	571,834	443,583	0	147,947	0	0
Accrued Wages	777,711	1,706,582	0	0	19,435	0
Compensated Absences Payable	125,648	193,257	0	0	42,797	0
Retainage Payable	0	8,220	0	130,660	0	0
Interfund Payable	0	1,222,445	0	5,762,838	62,500	0
Due to Other Funds	10,639	112,589	0	0	7,694	0
Other Payables	0	0	0	0	0	0
Due to County Funds:						
Property and Other Taxes	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0	0
Deferred Revenue	4,768,409	21,505,210	5,278,302	0	0	0
Undistributed Monies	0	0	0	0	0	0
Notes Payable	0	0	0	5,384,000	0	0
Claims Payable	0	0	0	0	0	1,246,732
Capital Leases Payable	0	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	0	0
General Obligation Bonds Payable	0	0	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>6,916,505</b>	<b>26,943,339</b>	<b>5,278,302</b>	<b>11,436,495</b>	<b>146,368</b>	<b>1,398,837</b>
<b>Fund Equity, Net Assets, and Other Credits</b>						
Investment in General Fixed Assets	0	0	0	0	0	0
Contributed Capital	0	0	0	0	10,672,119	0
Retained Earnings:						
Unreserved (Deficit)	0	0	0	0	(1,321,011)	4,905,639
Net Assets:						
Temporarily Restricted	0	0	0	0	0	0
Unrestricted	0	0	0	0	0	0
Fund Balance:						
Reserved for Encumbrances	2,278,720	2,984,633	1,175	12,080	0	0
Reserved for Inventory	186,295	743,112	0	0	0	0
Reserved for Loans Receivable	0	700,220	0	0	0	0
Reserved for Notes Receivable	0	670,429	0	0	0	0
Unreserved, Undesignated (Deficit)	37,393,965	49,966,828	1,640,857	3,397,114	0	0
<b>Total Fund Equity, Net Assets and Other Credits</b>	<b>39,858,980</b>	<b>55,065,222</b>	<b>1,642,032</b>	<b>3,409,194</b>	<b>9,351,108</b>	<b>4,905,639</b>
<b>Total Liabilities, Fund Equity, Net Assets and Other Credits</b>	<b>\$46,775,485</b>	<b>\$82,008,561</b>	<b>\$6,920,334</b>	<b>\$14,845,689</b>	<b>\$9,497,476</b>	<b>\$6,304,476</b>

See accompanying notes to the general purpose financial statements



Fiduciary Fund Type	Account Groups		Primary Government	Component Units	Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Agency					
\$9,283	\$0	\$0	\$2,600,097	\$405,818	\$3,005,915
0	0	0	1,163,364	0	1,163,364
0	0	0	2,503,728	133,259	2,636,987
0	0	5,671,492	6,033,194	0	6,033,194
0	0	0	138,880	0	138,880
53,377	0	0	7,101,160	0	7,101,160
0	0	0	130,922	0	130,922
0	0	0	0	5,130	5,130
28,746,713	0	0	28,746,713	0	28,746,713
3,498,261	0	0	3,498,261	0	3,498,261
219,222,698	0	2,027,127	221,249,825	0	221,249,825
0	0	0	31,551,921	2,160	31,554,081
36,435,917	0	0	36,435,917	0	36,435,917
0	0	176,000	5,560,000	0	5,560,000
0	0	0	1,246,732	0	1,246,732
0	0	111,387	111,387	0	111,387
0	0	1,838,224	1,838,224	0	1,838,224
0	0	7,350,000	7,350,000	0	7,350,000
0	0	811,060	811,060	0	811,060
<u>287,966,249</u>	<u>0</u>	<u>17,985,290</u>	<u>358,071,385</u>	<u>546,367</u>	<u>358,617,752</u>
0	61,834,121	0	61,834,121	0	61,834,121
0	0	0	10,672,119	6,150,273	16,822,392
0	0	0	3,584,628	756,920	4,341,548
0	0	0	0	37,542	37,542
0	0	0	0	957,944	957,944
0	0	0	5,276,608	0	5,276,608
0	0	0	929,407	0	929,407
0	0	0	700,220	0	700,220
0	0	0	670,429	0	670,429
0	0	0	92,398,764	0	92,398,764
<u>0</u>	<u>61,834,121</u>	<u>0</u>	<u>176,066,296</u>	<u>7,902,679</u>	<u>183,968,975</u>
<u>\$287,966,249</u>	<u>\$61,834,121</u>	<u>\$17,985,290</u>	<u>\$534,137,681</u>	<u>\$8,449,046</u>	<u>\$542,586,727</u>

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
 All Governmental Fund Types  
 For the Year Ended December 31, 1999

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
<b>Revenues</b>					
Property and Other Taxes	\$5,349,676	\$22,606,062	\$2,006,942	\$0	\$29,962,680
Sales Tax	11,833,170	5,189,221	0	669,304	17,691,695
Charges for Services	864,429	7,957,717	0	0	8,822,146
Licenses, Permits and Fees	8,227,481	2,627,746	0	0	10,855,227
Fines and Forfeitures	1,281,608	362,047	0	0	1,643,655
Intergovernmental	10,716,071	66,153,798	1,617,749	1,385,775	79,873,393
Special Assessments	0	10,767	231,980	0	242,747
Interest	5,895,696	108,585	0	0	6,004,281
Other	1,059,950	371,127	0	16,950	1,448,027
<b>Total Revenues</b>	<b>45,228,081</b>	<b>105,387,070</b>	<b>3,856,671</b>	<b>2,072,029</b>	<b>156,543,851</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive	15,225,931	3,905,287	0	0	19,131,218
Judicial	10,100,666	7,459	0	0	10,108,125
Public Safety	6,319,978	3,833,283	0	0	10,153,261
Public Works	198,899	10,890,776	0	0	11,089,675
Health	3,222	35,264,774	0	0	35,267,996
Human Services	1,219,880	51,714,883	0	0	52,934,763
Economic Development and Assistance	0	546,629	0	0	546,629
Capital Outlay	4,062,324	8,220	0	2,365,819	6,436,363
Intergovernmental	793,662	1,340,196	0	0	2,133,858
<b>Debt Service:</b>					
Principal Retirement	0	0	7,434,426	0	7,434,426
Interest and Fiscal Charges	0	0	859,496	0	859,496
<b>Total Expenditures</b>	<b>37,924,562</b>	<b>107,511,507</b>	<b>8,293,922</b>	<b>2,365,819</b>	<b>156,095,810</b>
Excess of Revenues Over (Under) Expenditures	7,303,519	(2,124,437)	(4,437,251)	(293,790)	448,041
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - In	1,116,532	3,893,096	1,332,981	311,020	6,653,629
Operating Transfers - Out	(1,825,644)	(4,237,291)	(932,104)	(49,245)	(7,044,284)
Transfer - Out to Component Units	(736,709)	0	0	0	(736,709)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,445,821)</b>	<b>(344,195)</b>	<b>400,877</b>	<b>261,775</b>	<b>(1,127,364)</b>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	5,857,698	(2,468,632)	(4,036,374)	(32,015)	(679,323)
Fund Balances at Beginning of Year	33,908,405	57,620,085	5,678,406	3,441,209	100,648,105
Increase (Decrease) in Reserved for Inventory	92,877	(86,231)	0	0	6,646
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$39,858,980</b>	<b>\$55,065,222</b>	<b>\$1,642,032</b>	<b>\$3,409,194</b>	<b>\$99,975,428</b>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures and Changes in  
 Fund Balances - Budget and Actual (Non-GAAP Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 1999

**General Fund**

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$5,349,093	\$5,349,676		\$5,349,676	\$583
Sales Tax	11,600,034	11,600,034		11,600,034	0
Charges for Services	907,822	909,710		909,710	1,888
Licenses, Permits and Fees	8,137,802	8,239,135		8,239,135	101,333
Fines and Forfeitures	1,228,094	1,226,885		1,226,885	(1,209)
Intergovernmental	10,606,067	10,634,136		10,634,136	28,069
Interest	6,950,737	6,952,434		6,952,434	1,697
Other	1,047,181	1,055,515		1,055,515	8,334
<b>Total Revenues</b>	<b>45,826,830</b>	<b>45,967,525</b>		<b>45,967,525</b>	<b>140,695</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive	19,619,627	15,898,601	\$1,866,254	17,764,855	1,854,772
Judicial	11,275,714	10,599,609	85,993	10,685,602	590,112
Public Safety	7,469,002	6,866,430	97,497	6,963,927	505,075
Public Works	212,123	204,260	2,966	207,226	4,897
Health	4,596	4,077	0	4,077	519
Human Services	1,459,144	1,232,767	294	1,233,061	226,083
Capital Outlay	8,425,988	3,862,551	1,459,814	5,322,365	3,103,623
Intergovernmental	1,534,636	1,485,459	0	1,485,459	49,177
<b>Total Expenditures</b>	<b>50,000,830</b>	<b>40,153,754</b>	<b>3,512,818</b>	<b>43,666,572</b>	<b>6,334,258</b>
Excess of Revenues Over (Under) Expenditures	(4,174,000)	5,813,771	(3,512,818)	2,300,953	6,474,953
<b>Other Financing Sources (Uses)</b>					
Advances - In	765,922	760,923	0	760,923	(4,999)
Advances - Out	(5,939,869)	(5,939,869)	0	(5,939,869)	0
Operating Transfers - In	1,116,534	1,116,532	0	1,116,532	(2)
Operating Transfers - Out	(9,739,345)	(1,825,644)	0	(1,825,644)	7,913,701
<b>Total Other Financing Sources (Uses)</b>	<b>(13,796,758)</b>	<b>(5,888,058)</b>	<b>0</b>	<b>(5,888,058)</b>	<b>7,908,700</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(17,970,758)	(74,287)	(3,512,818)	(3,587,105)	\$14,383,653
Fund Balances at Beginning of Year	32,435,138	32,435,138			
<b>Fund Balances at End of Year</b>	<b>\$14,464,380</b>	<b>\$32,360,851</b>			

(continued)

**Lorain County, Ohio**  
**Combined Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Budget and Actual (Non-GAAP Basis)**  
*All Governmental Fund Types*  
**For the Year Ended December 31, 1999**

**Special Revenue Funds**

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$22,604,952	\$22,606,062		\$22,606,062	\$1,110
Sales Tax	5,087,617	5,087,617		5,087,617	0
Charges for Services	7,841,103	7,875,033		7,875,033	33,930
Licenses, Permits and Fees	2,622,646	2,631,280		2,631,280	8,634
Fines and Forfeitures	21,713	21,890		21,890	177
Intergovernmental	66,385,221	66,618,048		66,618,048	232,827
Special Assessments	10,767	10,767		10,767	0
Interest	64,134	64,134		64,134	0
Other	304,861	380,784		380,784	75,923
<b>Total Revenues</b>	<b>104,943,014</b>	<b>105,295,615</b>		<b>105,295,615</b>	<b>352,601</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive	6,892,752	3,898,647	\$1,818,911	5,717,558	1,175,194
Judicial	37,000	18,855	0	18,855	18,145
Public Safety	11,735,868	7,562,563	1,088,035	8,650,598	3,085,270
Public Works	7,140,888	6,863,766	129,257	6,993,023	147,865
Health	40,884,168	36,193,625	470,273	36,663,898	4,220,270
Human Services	63,170,247	52,346,455	1,102,251	53,448,706	9,721,541
Economic Development and Assistance	922,310	459,856	240,399	700,255	222,055
Intergovernmental	1,555,371	1,339,401	21,805	1,361,206	194,165
<b>Total Expenditures</b>	<b>132,338,604</b>	<b>108,683,168</b>	<b>4,870,931</b>	<b>113,554,099</b>	<b>18,784,505</b>
Excess of Revenues Over (Under) Expenditures	(27,395,590)	(3,387,553)	(4,870,931)	(8,258,484)	19,137,106
<b>Other Financing Sources (Uses)</b>					
Advances - In	673,141	673,141	0	673,141	0
Advances - Out	(414,069)	(414,069)	0	(414,069)	0
Operating Transfers - In	3,893,096	3,893,096	0	3,893,096	0
Operating Transfers - Out	(4,342,291)	(4,237,291)	0	(4,237,291)	105,000
<b>Total Other Financing Sources (Uses)</b>	<b>(190,123)</b>	<b>(85,123)</b>	<b>0</b>	<b>(85,123)</b>	<b>105,000</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(27,585,713)	(3,472,676)	(4,870,931)	(8,343,607)	\$19,242,106
Fund Balances at Beginning of Year	56,391,726	56,391,726			
<b>Fund Balances at End of Year</b>	<b>\$28,806,013</b>	<b>\$52,919,050</b>			

(continued)

**Lorain County, Ohio**  
**Combined Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Budget and Actual (Non-GAAP Basis)**  
*All Governmental Fund Types*  
**For the Year Ended December 31, 1999**

**Debt Service Fund**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$2,006,942	\$2,006,942		\$2,006,942	\$0
Intergovernmental	1,616,627	1,617,749		1,617,749	1,122
Special Assessments	226,396	231,980		231,980	5,584
<b>Total Revenues</b>	<b>3,849,965</b>	<b>3,856,671</b>		<b>3,856,671</b>	<b>6,706</b>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal Retirement	7,522,356	7,522,356	\$0	7,522,356	0
Interest and Fiscal Charges	1,116,483	766,736	1,175	767,911	348,572
<b>Total Expenditures</b>	<b>8,638,839</b>	<b>8,289,092</b>	<b>1,175</b>	<b>8,290,267</b>	<b>348,572</b>
Excess of Revenues Over (Under) Expenditures	(4,788,874)	(4,432,421)	(1,175)	(4,433,596)	355,278
<b>Other Financing Sources (Uses)</b>					
Proceeds of Notes	5,560,000	5,560,000	0	5,560,000	0
Operating Transfers - In	1,152,151	1,152,151	0	1,152,151	0
Operating Transfers - Out	(932,104)	(932,104)	0	(932,104)	0
<b>Total Other Financing Sources (Uses)</b>	<b>5,780,047</b>	<b>5,780,047</b>	<b>0</b>	<b>5,780,047</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	991,173	1,347,626	<u>(\$1,175)</u>	<u>\$1,346,451</u>	<u>\$355,278</u>
Fund Balances at Beginning of Year	5,678,406	5,678,406			
<b>Fund Balances at End of Year</b>	<b>\$6,669,579</b>	<b>\$7,026,032</b>			

(continued)

**Lorain County, Ohio**  
**Combined Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Budget and Actual (Non-GAAP Basis)**  
*All Governmental Fund Types*  
**For the Year Ended December 31, 1999**

**Capital Projects Funds**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Sales Tax	\$688,779	\$688,779		\$688,779	\$0
Intergovernmental	1,385,775	1,385,775		1,385,775	0
Other	16,950	16,950		16,950	0
<b>Total Revenues</b>	<b>2,091,504</b>	<b>2,091,504</b>		<b>2,091,504</b>	<b>0</b>
<b>Expenditures</b>					
Capital Outlay	9,416,666	2,744,716	\$22,830	2,767,546	6,649,120
<b>Total Expenditures</b>	<b>9,416,666</b>	<b>2,744,716</b>	<b>22,830</b>	<b>2,767,546</b>	<b>6,649,120</b>
Excess of Revenues Over (Under) Expenditures	(7,325,162)	(653,212)	(22,830)	(676,042)	6,649,120
<b>Other Financing Sources (Uses)</b>					
Advances - In	5,112,920	5,112,920	0	5,112,920	0
Advances - Out	(70,110)	(70,110)	0	(70,110)	0
Operating Transfers - In	311,020	311,020	0	311,020	0
Operating Transfers - Out	(49,245)	(49,245)	0	(49,245)	0
<b>Total Other Financing Sources (Uses)</b>	<b>5,304,585</b>	<b>5,304,585</b>	<b>0</b>	<b>5,304,585</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,020,577)	4,651,373	(\$22,830)	\$4,628,543	\$6,649,120
Fund Balances at Beginning of Year	4,709,809	4,709,809			
<b>Fund Balances at End of Year</b>	<b>\$2,689,232</b>	<b>\$9,361,182</b>			

**Lorain County, Ohio**  
**Combined Statement of Revenues, Expenses**  
**and Changes in Fund Equity**  
*All Proprietary Fund Types*  
*and Discretely Presented Component Units*  
For the Year Ended December 31, 1999

	Proprietary Fund Types		Primary Government	Reporting Entity	
	Enterprise	Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
<b>Operating Revenues</b>					
Charges for Services	\$776,752	\$6,734,833	\$7,511,585	\$706,203	\$8,217,788
Other	0	0	0	4,687	4,687
<b>Total Operating Revenues</b>	<b>776,752</b>	<b>6,734,833</b>	<b>7,511,585</b>	<b>710,890</b>	<b>8,222,475</b>
<b>Operating Expenses</b>					
Personal Services	306,503	0	306,503	462,824	769,327
Fringe Benefits	94,681	0	94,681	91,137	185,818
Materials and Supplies	19,243	0	19,243	280,820	300,063
Contractual Services	148,294	865,309	1,013,603	1,762,515	2,776,118
Claims and Judgments	0	5,502,356	5,502,356	0	5,502,356
Other	6,364	57,258	63,622	249,857	313,479
Depreciation	137,727	0	137,727	396,824	534,551
<b>Total Operating Expenses</b>	<b>712,812</b>	<b>6,424,923</b>	<b>7,137,735</b>	<b>3,243,977</b>	<b>10,381,712</b>
Operating Income (Loss)	63,940	309,910	373,850	(2,533,087)	(2,159,237)
<b>Non-Operating Revenues (Expenses)</b>					
Interest	0	0	0	697	697
Grants	0	0	0	1,711,592	1,711,592
Contributed Services	0	0	0	20,566	20,566
Interest and Fiscal Charges	0	0	0	(255)	(255)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,732,600</b>	<b>1,732,600</b>
Income (Loss) Before Operating Transfers	63,940	309,910	373,850	(800,487)	(426,637)
Operating Transfers - In	49,245	530,240	579,485	0	579,485
Operating Transfers - Out	(188,830)		(188,830)	0	(188,830)
Transfer - In From Primary Government	0	0	0	736,709	736,709
<b>Net Income (Loss)</b>	<b>(75,645)</b>	<b>840,150</b>	<b>764,505</b>	<b>(63,778)</b>	<b>700,727</b>
Depreciation on Fixed Assets Acquired With Capital Grants	0	0	0	381,612	381,612
Retained Earnings (Deficit) at Beginning of Year	(1,245,366)	4,065,489	2,820,123	439,086	3,259,209
Retained Earnings (Deficit) at End of Year	(1,321,011)	4,905,639	3,584,628	756,920	4,341,548
Contributed Capital at Beginning of Year	10,672,119	0	10,672,119	6,544,839	17,216,958
Other Contributions:					
Intergovernmental	0	0	0	388,544	388,544
Depreciation on Fixed Assets Acquired with Capital Grants	0	0	0	(381,614)	(381,614)
Disposal of Facilities and Equipment Acquired with Capital Grants	0	0	0	(401,496)	(401,496)
Contributed Capital at End of Year	10,672,119	0	10,672,119	6,150,273	16,822,392
<b>Total Fund Equity at End of Year</b>	<b>\$9,351,108</b>	<b>\$4,905,639</b>	<b>\$14,256,747</b>	<b>\$6,907,193</b>	<b>\$21,163,940</b>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
**Combined Statement of Cash Flows**  
*All Proprietary Fund Types*  
*and Discretely Presented Component Units*  
For the Year Ended December 31, 1999

	Proprietary Fund Types		Primary Government		Reporting Entity
	Enterprise	Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>					
<b>Cash Flows From Operating Activities</b>					
Cash Received From Customers	\$761,798	\$6,658,049	\$7,419,847	\$907,261	\$8,327,108
Cash Payments for Employee Services and Benefits	(442,617)	0	(442,617)	(523,931)	(966,548)
Cash Payments to Suppliers for Goods and Services	(180,642)	(906,147)	(1,086,789)	(2,399,419)	(3,486,208)
Cash Payments for Claims	0	(5,442,327)	(5,442,327)	0	(5,442,327)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>138,539</b>	<b>309,575</b>	<b>448,114</b>	<b>(2,016,089)</b>	<b>(1,567,975)</b>
<b>Cash Flows From Noncapital Financing Activities</b>					
Grants	0	0	0	1,228,339	1,228,339
Transfers From Primary Government	0	0	0	296,852	296,852
Transfers-In	49,245	530,240	579,485	0	579,485
Transfers-Out	(8,000)	0	(8,000)	0	(8,000)
Advances-In	62,500	0	62,500	0	62,500
Interest	0	0	0	(255)	(255)
<b>Net Cash Provided by (Used for) Noncapital Financing Activities</b>	<b>103,745</b>	<b>530,240</b>	<b>633,985</b>	<b>1,524,936</b>	<b>2,158,921</b>
<b>Cash Flows From Capital and Related Financing Activities</b>					
Capital Grants	0	0	0	996,150	996,150
Principal Repaid on OWDA Loans	(88,070)	0	(88,070)	0	(88,070)
Interest Paid	(92,760)	0	(92,760)	0	(92,760)
Acquisition of Capital Assets	(73,698)	0	(73,698)	(425,176)	(498,874)
<b>Net Cash Used for Capital and Related Financing Activities</b>	<b>(254,528)</b>	<b>0</b>	<b>(254,528)</b>	<b>570,974</b>	<b>316,446</b>
<b>Cash Flows From Investing Activities</b>					
Interest	0	0	0	697	697
<b>Net Cash Provided by Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>697</b>	<b>697</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(12,244)</b>	<b>839,815</b>	<b>827,571</b>	<b>80,518</b>	<b>908,089</b>
Cash and Cash Equivalents at Beginning of Year	272,016	5,387,877	5,659,893	169,913	5,829,806
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$259,772</b>	<b>\$6,227,692</b>	<b>\$6,487,464</b>	<b>\$250,431</b>	<b>\$6,737,895</b>



(continued)

Lorain County, Ohio  
 Combined Statement of Cash Flows  
*All Proprietary Fund Types*  
 and *Discretely Presented Component Units (continued)*  
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Primary Government	Reporting Entity	
	Enterprise	Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	\$63,940	\$309,910	\$373,850	(\$2,533,087)	(\$2,159,237)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Depreciation	137,727	0	137,727	396,824	534,551
Loss on Sale of Assets	0	0	0	188	188
Contributed Services	0	0	0	20,566	20,566
Change in Assets and Liabilities:					
Increase in Accounts Receivable	(13,351)	0	(13,351)	(7,542)	(20,893)
Increase in Due From Other Funds	0	(76,784)	(76,784)	0	(76,784)
Decrease in Intergovernmental Receivable	0	0	0	26,960	26,960
Decrease in Deposits	0	0	0	9,425	9,425
Decrease (Increase) in Materials and Supplies Inventory	9,561	0	9,561	(11,096)	(1,535)
Increase in Special Assessments Receivable	(1,603)	0	(1,603)	0	(1,603)
Increase in Prepaid Items	0	0	0	(8,864)	(8,864)
(Decrease) Increase in Accounts Payable	(21,115)	16,420	(4,695)	71,791	67,096
(Decrease) Increase in Accrued Wages	(4,972)	0	(4,972)	3,769	(1,203)
(Decrease) Increase in Compensated Absences Payable	(36,461)	0	(36,461)	26,261	(10,200)
Decrease in Other Payable	0	0	0	(12,477)	(12,477)
Increase in Due to Other Funds	4,813	0	4,813	0	4,813
Increase in Claims Payable	0	60,029	60,029	0	60,029
Increase in Accrued Real Estate Taxes Payable	0	0	0	1,193	1,193
<b>Total Adjustments</b>	<b>74,599</b>	<b>(335)</b>	<b>74,264</b>	<b>516,998</b>	<b>591,262</b>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$138,539</b>	<b>\$309,575</b>	<b>\$448,114</b>	<b>(\$2,016,089)</b>	<b>(\$1,567,975)</b>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
**Combining Balance Sheet**  
 Discretely Presented Component Units  
*Lorain County Regional Airport Authority - December 31, 1999*  
*Lorain County Transit - December 31, 1999*  
*Murray Ridge Production Center - June 30, 1999*

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Transit Authority</u>	<u>Murray Ridge Production Center</u>	<u>Total Component Units</u>
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$13,982	\$236,449	\$546,703	\$797,134
Investments	0	0	237,126	237,126
Accounts Receivable	26,525	455,057	217,104	698,686
Inventory	11,096	0	0	11,096
Prepaid Items	20,777	2,628	0	23,405
Deposits	0	0	1,000	1,000
Fixed Assets (Net of Accumulated Depreciation)	5,265,074	1,344,956	70,569	6,680,599
<b>Total Assets</b>	<b>\$5,337,454</b>	<b>\$2,039,090</b>	<b>\$1,072,502</b>	<b>\$8,449,046</b>
<b>Liabilities</b>				
Accounts Payable	\$85,697	\$299,329	\$20,792	\$405,818
Accrued Wages	32,134	46,271	54,854	133,259
Other Payables	3,760	0	1,370	5,130
Deferred Revenue	0	2,160	0	2,160
<b>Total Liabilities</b>	<b>121,591</b>	<b>347,760</b>	<b>77,016</b>	<b>546,367</b>
<b>Fund Equity and Net Assets</b>				
Contributed Capital	5,125,239	1,025,034	0	6,150,273
Retained Earnings:				
Unreserved	90,624	666,296	0	756,920
Net Assets:				
Temporarily Restricted	0	0	37,542	37,542
Unrestricted	0	0	957,944	957,944
<b>Total Fund Equity</b>	<b>5,215,863</b>	<b>1,691,330</b>	<b>995,486</b>	<b>7,902,679</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$5,337,454</b>	<b>\$2,039,090</b>	<b>\$1,072,502</b>	<b>\$8,449,046</b>

See accompanying notes to the general purpose financial statements.

**Lorain County, Ohio**  
Statement of Activity  
*Murray Ridge Production Center - Discretely Presented Component Unit*  
For the Fiscal Year Ended June 30, 1999

	<u>Murray Ridge Production Center</u>
<b>CHANGES IN UNRESTRICTED NET ASSETS</b>	
<b>Revenues</b>	
Sales	\$1,307,989
Interest	22,732
	<hr/>
Total Unrestricted Revenues	1,330,721
<b>Expenses</b>	
Wages and Subcontract	1,054,344
Variable Production Expense	115,433
Fixed Production Expense	111,894
	<hr/>
Total Unrestricted Expenses	1,281,671
	<hr/>
Increase in Unrestricted Net Assets	49,050
<b>CHANGES IN TEMPORARILY RESTRICTED NET ASSETS</b>	
Contributions	18,457
Net Assets Released Resulting From Satisfaction of Donor and Program Restrictions	<hr/> (7,932)
Increase in Temporarily Restricted Net Assets	<hr/> 10,525
Increase in Net Assets	59,575
Net Assets at Beginning of Year	<hr/> 935,911
<b>Net Assets at End of Year</b>	<hr/> <b>\$995,486</b> <hr/>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
Combining Statement of Revenues, Expenses  
and Changes in Fund Equity  
Discretely Presented Component Units  
For the Year Ended December 31, 1999

	Lorain County Regional Airport Authority	Lorain County Transit Authority	Total Component Units
<b>Operating Revenues</b>			
Charges for Services	\$528,222	\$177,981	\$706,203
Other	0	4,687	4,687
<b>Total Operating Revenues</b>	<b>528,222</b>	<b>182,668</b>	<b>710,890</b>
<b>Operating Expenses</b>			
Personal Services	314,066	148,758	462,824
Fringe Benefits	77,336	13,801	91,137
Materials and Supplies	254,335	26,485	280,820
Contractual Services	97,739	1,664,776	1,762,515
Other	141,877	107,980	249,857
Depreciation	150,904	245,920	396,824
<b>Total Operating Expenses</b>	<b>1,036,257</b>	<b>2,207,720</b>	<b>3,243,977</b>
Operating Loss	(508,035)	(2,025,052)	(2,533,087)
<b>Non-Operating Revenues (Expenses)</b>			
Interest Income	323	374	697
Grants	0	1,711,592	1,711,592
Contributed Services	0	20,566	20,566
Interest and Fiscal Charges	(255)	0	(255)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>68</b>	<b>1,732,532</b>	<b>1,732,600</b>
Loss Before Operating Transfers	(507,967)	(292,520)	(800,487)
Transfer - In From Primary Government	296,852	439,857	736,709
Net Income (Loss)	(211,115)	147,337	(63,778)
Depreciation on Fixed Assets Acquired With Capital Grants	135,692	245,920	381,612
Retained Earnings (Deficit) at Beginning of Year	166,047	273,039	439,086
Retained Earnings (Deficit) at End of Year	90,624	666,296	756,920
Contributed Capital at Beginning of Year	5,260,933	1,283,906	6,544,839
Capital Contributions	0	388,544	388,544
Depreciation on Fixed Assets Acquired with Capital Grants	(135,694)	(245,920)	(381,614)
Disposal of Facilities and Equipment Acquired with Capital Grants	0	(401,496)	(401,496)
Contributed Capital at End of Year	5,125,239	1,025,034	6,150,273
<b>Total Fund Equity at End of Year</b>	<b>\$5,215,863</b>	<b>\$1,691,330</b>	<b>\$6,907,193</b>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
**Statement of Cash Flows**  
*Murray Ridge Production Center - Discretely Presented Component Unit*  
For the Fiscal Year Ended June 30, 1999

	<u>Murray Ridge Production Center</u>
<b>Cash Flows From Operating Activities:</b>	
Increase in Net Assets	\$59,575
 Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	34,949
Decrease in Accounts Receivable	52,613
Increase in Accounts Payable	2,153
Decrease in Accrued Expenses	<u>(373)</u>
 Total Adjustments	 <u>89,342</u>
 Net Cash and Cash Equivalents Provided by Operating Activities	 <u>148,917</u>
 <b>Cash Flows From Investing Activities:</b>	
Increase in Investments	(75,714)
Capital Expenditures	<u>(13,205)</u>
 Net Cash and Cash Equivalents Used for Investing Activities	 <u>(88,919)</u>
 Net Increase in Cash and Cash Equivalents	59,998
 Cash and Cash Equivalents at Beginning of Year	 <u>486,705</u>
 <b>Cash and Cash Equivalents at End of Year</b>	 <u><u>\$546,703</u></u>

**Lorain County, Ohio**  
**Combining Statement of Cash Flows**  
*Discretely Presented Component Units*  
For the Year Ended December 31, 1999

	<b>Lorain County Regional Airport</b>	<b>Lorain County Transit Authority</b>	<b>Total Component Units</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows From Operating Activities</b>			
Cash Received From Customers	\$704,370	\$209,628	\$913,998
Cash Payments for Employee Services and Benefits	(367,341)	(156,590)	(523,931)
Cash Payments to Suppliers for Goods and Services	(638,344)	(1,767,812)	(2,406,156)
Net Cash Used for Operating Activities	(301,315)	(1,714,774)	(2,016,089)
<b>Cash Flows From Noncapital Financing Activities</b>			
Grants	0	1,396,088	1,396,088
Transfers From Primary Government	296,852	439,857	736,709
Interest	(255)	0	(255)
Net Cash Provided by Noncapital Financing Activities	296,597	1,835,945	2,132,542
<b>Cash Flows From Capital and Related Financing Activities</b>			
Capital Grants	0	388,544	388,544
Acquisition of Capital Assets	(36,632)	(388,544)	(425,176)
Net Cash (Used for) Provided by Capital and Related Financing Activities	(36,632)	0	(36,632)
<b>Cash Flows From Investing Activities</b>			
Interest	323	374	697
Net Cash Provided by Investing Activities	323	374	697
Net (Decrease) Increase in Cash and Cash Equivalents	(41,027)	121,545	80,518
Cash and Cash Equivalents at Beginning of Year	55,009	114,904	169,913
Cash and Cash Equivalents at End of Year	<b>\$13,982</b>	<b>\$236,449</b>	<b>\$250,431</b>

**Lorain County, Ohio**  
**Combining Statement of Cash Flows**  
*All Proprietary Fund Types*  
*Discretely Presented Component Units (continued)*  
For the Year Ended December 31, 1999

	<u>Lorain County Regional Airport</u>	<u>Lorain County Transit Authority</u>	<u>Total Component Units</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for)</b>			
<b>Operating Activities</b>			
Operating Loss	<u>(\$508,035)</u>	<u>(\$2,025,052)</u>	<u>(\$2,533,087)</u>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for)</b>			
<b>Operating Activities</b>			
Depreciation	150,904	245,920	396,824
Loss on Sale of Assets	188	0	188
Contributed Services	0	20,566	20,566
<b>Change in Assets and Liabilities:</b>			
Increase in Accounts Receivable	(7,542)	0	(7,542)
Decrease in Intergovernmental Receivable	0	26,960	26,960
Decrease in Deposits	9,425	0	9,425
Increase in Materials and Supplies Inventory	(11,096)	0	(11,096)
Increase in Prepaid Items	(8,864)	0	(8,864)
Increase in Accounts Payable	58,300	13,491	71,791
(Decrease) Increase in Accrued Wages	(2,200)	5,969	3,769
Increase in Compensated Absences Payable	26,261	0	26,261
Decrease in Other Payable	(9,849)	(2,628)	(12,477)
Increase in Accrued Real Estate Taxes Payable	1,193	0	1,193
Total Adjustments	<u>206,720</u>	<u>310,278</u>	<u>516,998</u>
<b>Net Cash Used for Operating Activities</b>	<u><u>(\$301,315)</u></u>	<u><u>(\$1,714,774)</u></u>	<u><u>(\$2,016,089)</u></u>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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**NOTE 1 - REPORTING ENTITY**

Lorain County, Ohio (the County) was created in 1822. The County is governed by a board of three Commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the county auditor, county treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, five common pleas court judges, one probate court judge, and three domestic relations court judges.

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Lorain County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Board of Mental Health, the Human Services Department, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes.

**Discretely Presented Component Units.** The component units column on the combined financial statements identifies the financial data of the following component units: Lorain County Regional Airport Authority, Lorain County Transit Authority and Murray Ridge Production Center, Inc. They are reported separately to emphasize that they are legally separate from the County.

**Lorain County Regional Airport Authority.** The Airport Authority is statutorily created as a separate and distinct political subdivision of the State. Lorain County appoints the seven Airport Authority Trustees. Lorain County approves the budget and all applications for State and Federal grants. Based on this relationship, the Airport Authority is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Regional Airport Authority, 44050 Russia Road, Elyria, Ohio 44035.

**Lorain County Transit Authority.** The Transit Authority provides mass transportation within the area. Its board is appointed by the County Commissioners. The Transit Authority imposes a financial burden on the County. Based on this relationship, the Lorain County Transit Authority is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Transit Authority, 6100 S. Broadway, Suite 301, Lorain, Ohio 44053.

**Murray Ridge Production Center, Inc. (Workshop).** The Workshop is a legally separate, nongovernmental not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Lorain County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Lorain County. The Lorain County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Lorain County, the Murray Ridge Production Center, Inc. is reflected as a component unit of Lorain County. The Workshop operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from the Murray Ridge Production Center of Lorain County, 1095 Infirmary Road, Elyria, Ohio 44035.



**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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The County is associated with certain organizations which are defined as a Risk Sharing Pool, Jointly Governed Organizations or Related Organizations. These organizations are presented in Note 11, Note 12 and Note 13 to the general purpose financial statements. These organizations are:

County Risk Sharing Authority, Inc.  
Lorain County Cluster  
Northeast Ohio Areawide Coordinating Agency  
Lorain County Metropolitan Park District  
Lorain County Community College  
Community Based Correctional Facility

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations nor are the entities fiscally dependent on the County. Accordingly, the activity of the following entities are presented as agency funds within Lorain County's financial statements:

**General Health District.** The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of township trustees and mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

**Soil and Water Conservation District.** The Soil and Water Conservation District is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The Supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

**Local Emergency Planning Commission.** The Local Emergency Planning Commission is statutorily created as a separate and distinct political subdivision of the State. Its members are appointed by the Emergency Response Commission. The Commission adopts its own budget, authorizes expenditures, hires and fire staff, and operates autonomously from the County. The activity of the Local Emergency Planning Commission is reported to the Emergency Response Commission.

**Lorain County Family and Children First Council.** The Lorain County Family and Children First Council was created by Ohio Revised Code and is governed by a multi-member board. The purpose of the Council is to identify ways in which Lorain County child serving systems can provide services to the community in the most efficient and effective manner.

Information in the following notes to the general purpose financial statements is applicable to the primary government. Information relative to the component units is identified in Note 27, Note 28 and Note 29.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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**A. Basis of Presentation - Fund Accounting**

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types. The following categories and fund types are used by the County:

**Governmental Fund Types**

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The following are the County's governmental fund types:

**General Fund.** The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to a resolution of the County and/or the general laws of Ohio.

**Special Revenue Funds.** Special revenue funds are used to account for revenues derived from specific taxes, grants, or other sources (other than amounts relating to major capital projects) whose use is restricted. The uses and limitations of each special revenue fund are specified by County resolutions or federal and state statutes.

**Debt Service Fund.** The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital Projects Funds.** Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Proprietary Fund Types**

Proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The following are the County's proprietary fund types:

**Enterprise Fund.** The enterprise fund is used to account for the County's sewer fund. It is financed and operated in a manner similar to private sector business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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**Internal Service Fund.** The internal service fund is used to account for the medical self-insurance fund. It is used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

**Fiduciary Fund Types**

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. There are two types of fiduciary funds, trust and agency. The County has no trust funds. The County's agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

**Account Groups**

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

**General Fixed Assets Account Group.** The general fixed assets account group is used to account for fixed assets other than those accounted for in the proprietary funds. These assets do not represent financial resources available for expenditure.

**General Long-Term Obligations Account Group.** The general long-term obligations account group is used to account for all unmatured long-term obligations of the County that are not a specific liability of the proprietary funds.

**B. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: investment earnings, sales tax, fines, licenses and permits, federal and state grants, and charges for current services.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Estimated special assessment installments which are to be received in subsequent years are reflected as deferred revenue. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have been recorded as deferred revenue.

### **C. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the component units is not reported because it is not included in the entity for which the "appropriated budget" is adopted. The primary level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

**Tax Budget.** A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

**Estimated Resources.** The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenues. The Commission certifies its action to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported in the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

**Appropriations.** A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among programs, departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriations were legally enacted by the County Commissioners. The budget figures which appear in the statement of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

**Encumbrances.** As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of moneys are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the fund, department and object level. On the GAAP basis, encumbrances outstanding at year end are reported as a reservation of fund balance for subsequent year expenditures for governmental funds and disclosed in the notes to the general purpose financial statements for proprietary funds.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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**Lapsing of Appropriations.** At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is not reappropriated.

**D. Equity in Pooled Cash and Cash Equivalents and Investments**

To improve cash management, cash received by the County is pooled in a central bank account. Moneys for all funds, including the proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet. During 1999, investments were limited to certificates of deposit, interest in STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Federal Home Loan Mortgage Company (FHLMC) notes, Federal Securities, commercial paper, and bankers acceptances. These investments are stated at fair value. Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned on investments is credited to the general fund, except as stipulated by State statute or County resolution. Interest revenue earned during 1999 totaled \$6,004,281.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to administer the community development block grant revolving loans. The balance in this account is presented on the combined balance sheet as "cash and cash equivalents with fiscal agents" and represent deposits. The County has segregated bank accounts for moneys held separate from the County's central bank account. These interest bearing depository accounts are presented on the combined balance sheet as "cash and cash equivalents or investments in segregated accounts" since they are not required to be deposited into the County treasury.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments with an original maturity of three months or less and cash and investments of the cash management pool are considered to be cash equivalents. Investments with an original maturity of more than three months are considered to be investments.

**E. Inventory**

Inventories of all funds are stated at cost which is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund type when used. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental fund types which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

**F. Interfund Assets/Liabilities**

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans or the short-term portion of advances are classified as "interfund receivables/payables."

**G. Fixed Assets and Depreciation**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective funds. All fixed assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are valued at their estimated fair market value on the date received. The County has established a capitalization threshold for fixed assets at \$2,500.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements to fund fixed assets are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the County.

Assets in the general fixed assets account group are not depreciated. Depreciation in the proprietary fund types is computed using the straight line method over the following estimated useful lives:

Description	Years
Vehicles, Equipment and Machinery	5
Furniture and Fixtures	7
Plants	50
Sewerlines	50

#### **H. Capitalization of Interest**

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. During 1999, the County had no capitalized interest.

#### **I. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using current available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

#### **J. Accrued and Long-Term Liabilities**

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, contractually required pension contributions and special termination benefits are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made in more than sixty days after year end are considered not to have been made with current available financial resources. Bonds, capital leases and long-term loans are recognized as a liability of the general long-term obligations account group until due or until resources have been accumulated in the fund for payment early in the following year.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability between the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured general obligations bonds payable being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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retirement fund has been split between the appropriate funds and the account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

**K. Contributed Capital**

Contributed capital represents resources provided to the enterprise funds from other funds, other governments and private sources that are not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

Prior to 1988, the County had not prepared its financial statements in accordance with generally accepted accounting principles. Therefore, the exact amount of contributed capital pertaining to years prior to 1988 cannot be determined. It has been the policy of the County to construct and acquire capital assets used in operations of the enterprise fund with resources of the capital projects fund or through donations by developers. These assets are recorded as contributed capital in the accompanying general purpose financial statements.

**L. Fund Balance Reserves**

Reserves of fund equity indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Governmental fund balances are reserved for encumbrances, inventory, notes receivable (revolving loan moneys loaned to local businesses), and loans receivable.

**M. Interfund Transactions**

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. Transfers between the primary government and the component unit, when incurred, are separately identified. All other interfund transfers are reported as operating transfers.

**N. Intergovernmental Revenues**

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operations are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

**O. Total Columns on General Purpose Financial Statements**

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of the statement indicates that a component unit is included, two total columns are presented. The first is captioned *primary government* to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned *reporting entity* and includes the activity and operations of the County's legally separate discretely presented component units (See Note 1). The total column on statements which do not include a component unit have no additional caption.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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**NOTE 3 – DEFICIT FUND BALANCES/RETAINED EARNINGS**

The following funds had deficit fund balances/retained earnings at December 31, 1999:

Special Revenue Funds:

Dog and Kennel	\$2,049
Community Based Correctional Facility	795
Intensive Supervision	42,737
Bascule Bridge	162,890
Community Housing Improvement	101
Sewer Enterprise Fund	1,321,011

The special revenue funds deficit fund balances resulted from the application of generally accepted accounting principles. The general fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur.

The County is currently analyzing the operations of the sewer enterprise fund to determine appropriate action to alleviate the deficit retained earnings.

**NOTE 4 - DEPOSITS AND INVESTMENTS**

Moneys held by the County are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Moneys held by the County which are not considered active are classified as inactive. Legislation permits inactive moneys to be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Governmental National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;



**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

**Deposits.** At year end, the carrying amount of the County's deposits was \$37,157,642 and the bank balance was \$43,183,709. Of the bank balance:

1. \$884,452 was covered by federal depository insurance; and
2. \$42,299,257 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Investments.** The County's investments are categorized below to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the County's name. Investments in STAR Ohio and Federated Government Obligation Trust are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

	<u>Category 3</u>	<u>Carrying Value</u>	<u>Fair Value at 12/31/99</u>
FNMA	\$25,681,498	\$25,681,498	\$25,210,723
FHLB	24,114,972	24,114,972	23,857,091
FFCB	987,900	987,900	967,187
FHLMC	17,268,223	17,268,223	16,931,937
U.S Treasury Notes	10,055,781	10,055,781	9,957,500
STAR Ohio		7,442,221	7,442,221
Newport Government Money Market Fund		3,899,433	3,899,433
<b>Total Investments</b>		<b>\$89,450,028</b>	<b>\$88,266,092</b>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting." A reconciliation between the classifications of cash and investments on the financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

STAR Ohio is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7 of The Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 1999.

	<u>Cash and Cash Equivalents/ Deposits</u>	<u>Investments</u>
GASB Statement 9	\$124,857,670	\$1,750,000
CD in segregated account	1,750,000	(1,750,000)
Investments which are part of the cash management pool:		
FNMA	(25,681,498)	25,210,723
FHLB	(24,114,972)	23,857,091
FFCB	(987,900)	967,187
FHLMC	(17,268,223)	16,931,937
U.S Treasury Notes	(10,055,781)	9,957,500
STAR Ohio	(7,442,221)	7,442,221
Newport Government Money Market Fund	(3,899,433)	3,899,433
<b>GASB Statement 3</b>	<b>\$37,157,642</b>	<b>\$88,266,092</b>

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

**NOTE 5 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal (used in business) property located in the County. Real property taxes collected in 1999 are levied after October 1, 1998, on the assessed value as of January 1, 1998, the lien date. Assessed values are established by State law at 35 percent of appraised market value. All property is required to be revalued every six years. Real property taxes collected in 1999 were intended to finance 1999 operations.

Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 88 percent of cost). Public utility property taxes paid in 1999 became a lien December 31, 1998, are levied after October 1, 1998, and are collected in 1999 with real property taxes. 1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of actual value.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 1999 was \$10.79 per \$1,000 of assessed value. The assessed values upon which the 1999 taxes were collected were as follows:

Category	Assessed Value
Real Estate	\$3,558,102,020
Tangible Personal:	
General	550,710,302
Public Utilities	350,502,690
<b>Total</b>	<b>\$4,459,315,012</b>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

The collection and distribution of taxes and special assessments for the County and for all subdivisions within the County is accounted for through agency funds of the County. The amount of the County's tax collections which will flow through an agency fund is reported as "property and other taxes due from agency fund/ property and other taxes due to County funds" on the combined balance sheet. The amount of the County's special assessments collections which will flow through an agency fund is reported as "special assessments due from agency fund/special assessments due to County funds" on the combined balance sheet.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 1999. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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**NOTE 6 - PERMISSIVE SALES AND USE TAX**

In 1986, the County Commissioners, by resolution, imposed a one-half percent tax on all retail sales made in the County, except sales on motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. During 1994, the County approved, by levy, a one-fourth percent sales tax for the construction, operation and maintenance of a jail facility. Collection started in July of 1995. This activity is presented in the jail facility operation special revenue fund and the jail facility construction capital projects fund. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days to draw the warrant payable to the County.

Proceeds of the one-half percent tax are credited to the general fund and the one-fourth percent are credited to the jail facility operation special revenue fund and the jail facility construction capital projects fund. Amounts measurable and available at year-end are accrued as revenue. During 1999, sales tax revenue amounted to \$17,691,695.

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services), special assessments, interfund, accrued interest, loans, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues. Accounts, taxes, special assessments, accrued interest, loans, notes and intergovernmental receivables are deemed collectible in full.

**NOTE 8 - FIXED ASSETS AND DEPRECIATION**

A summary of the sewer enterprise fund's fixed assets at December 31, 1999, follows:

Land	\$51,684
Vehicles	23,799
Equipment and Machinery	19,502
Plant	222,830
Sewerlines	7,847,173
Construction in Progress	2,906,410
Total	11,071,398
Less: Accumulated Depreciation	(1,926,274)
Net Fixed Assets	\$9,145,124

**Lorain County, Ohio**  
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A summary of changes in general fixed assets at December 31, 1999, follows:

	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
Land	\$2,373,152	\$ -	\$ -	\$2,373,152
Buildings	35,388,660	1,660,000	-	37,048,660
Improvements Other Than Buildings	7,067,212	833,208	10,000	7,890,420
Vehicles	4,852,072	586,836	372,232	5,066,676
Equipment and Machinery	8,019,175	2,538,711	1,645,685	8,912,201
Furniture and Fixtures	501,426	8,404	5,118	504,712
Construction in Progress	-	38,300	-	38,300
<b>Total</b>	<b>\$58,201,697</b>	<b>\$5,665,459</b>	<b>\$2,033,035</b>	<b>\$61,834,121</b>

**NOTE 9 – CONTRIBUTED CAPITAL**

There were no changes in Lorain County's enterprise fund contributed capital during 1999.

**NOTE 10 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The County entered into contracts with CORSA (see Note 11) for various insurance, which includes the following types of insurance, amount of coverage and the amount of deductible:

Type of Coverage	Coverage	Deductible
Law Professional	\$1,000,000	\$5,000
Automobile Fleet Liability	1,000,000	5,000
Fire	68,104,562	5,000
Boiler and Machinery	100,000,000	5,000
Extra Expense	1,000,000	5,000
Valuable Papers	1,000,000	5,000
Electronic Data Processing	2,740,266	5,000
Miscellaneous Equipment	614,000	5,000
Contractors' Equipment	772,463	5,000
Umbrella Liability	5,000,000	0

All employees of the County are covered by a blanket bond, while certain individuals in policy-making roles are covered by separate, higher limit bond coverage.

Settled claims have not exceeded commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
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The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The County established a medical self-insurance fund (an internal service fund) to account for and finance uninsured risks of loss. The predominant participant is the County. Under this program, the medical self-insurance fund provides coverage for up to a maximum of \$250,000 for each individual claim. The County purchased commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$1,246,732 reported in the fund at December 31, 1999, is estimated by the third-party administrator and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount in 1997, 1998 and 1999 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1997	1,020,296	5,086,729	4,928,637	1,178,388
1998	1,178,388	5,705,784	5,697,469	1,186,703
1999	1,186,703	5,502,356	5,442,327	1,246,732

**NOTE 11 - RISK SHARING POOL**

The County Risk Sharing Authority, Inc. (CORSA), is a risk sharing pool made up of thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 1999 was \$616,331.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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**NOTE 12 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Lorain County Cluster**

Lorain County Cluster provides services to multi-need youth in Lorain County. Members of the Cluster include Lorain County School Systems, Board of Mental Retardation and Developmental Disabilities, Lorain County Mental Health Board, Lorain County Children Services, Lorain County Addiction and Recovery Services Board, Lorain County Health District, and Ohio Department of Youth Services. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. Funding comes from services provided by each of the participants.

**B. Northeast Ohio Areawide Coordinating Agency**

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 1999, the County contributed \$41,433.

**NOTE 13 - RELATED ORGANIZATIONS**

**A. Lorain County Metropolitan Park District**

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 1999.

**B. Lorain County Community College**

The County is responsible for appointing the trustees of the Lorain County Community College, but the County's accountability does not extend beyond making the appointments. The College did not receive any funding from the County during 1999.

**C. Community Based Correctional Facility**

The Community Based Correctional Facility Board is composed of four common pleas court judges from Lorain County and two common pleas court judges from neighboring Medina County. The County's accountability does not extend beyond serving as fiscal agent for pass-through grants. The Community Based Correctional Facility Board did not receive any funding from the County during 1999.

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

**A. Public Employees Retirement System (PERS)**

Lorain County contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability, and survivor benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes

## Lorain County, Ohio

### Notes to the General Purpose Financial Statements For the Year Ended December 31, 1999

financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and Lorain County is required to contribute 13.55 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 16.70 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. Lorain County's required contributions to PERS for the years ended December 31, 1999, 1998 and 1997 were \$7,780,096, \$4,680,988, and \$3,999,737, respectively. The full amount has been contributed for 1998 and 1997. Seventy-eight percent has been contributed for 1999 with the remainder being reported as a liability within the general long-term obligations account group.

#### B. State Teachers Retirement System (STRS)

Lorain County contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, health care benefits and death benefits to plan members and beneficiaries. State statute assigns the authority to establish and amend benefit provisions to the STRS Board of Trustees. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Under the "money-purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

A retiree of STRS or other Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of employment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

Retirement benefits are annually increased by the greater of the amount of the change in the *Consumer Price Index (CPI)* or the cumulative CPI increases since retirement, less previous cost-of-living increases, up to a maximum of 3% of the original base benefit. The plan offers comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums.

Plan members are required to contribute 9.3 percent of their annual covered salary and the Lorain County is required to contribute at an actuarially determined rate. The current rate is 14 percent of annual covered payroll. Contribution rates are established and may be amended by STRS Board of Trustees. The Lorain County's contributions to STRS for the years ended December 31, 1999, 1998 and 1997 were \$173,499, \$135,183, and \$157,838, respectively. The full amount has been contributed for 1998 and 1997. Ninety-two percent has been contributed for 1999 with the remainder being reported as a fund liability.

#### NOTE 15 - POSTEMPLOYMENT BENEFITS

##### A. Public Employees Retirement System (PERS)

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on authority granted by state statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement;



**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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4.2 percent was the portion that was used to fund health care for the year 1999. For law enforcement employees, the employer contribution rate was 16.7 percent of which 4.2 percent was used to fund health care.

Other Postemployment Benefits are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely.

Expenditures for other postemployment benefits during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future other postemployment benefits were \$9,870,285,641. The number of benefit recipients eligible for other postemployment benefits at December 31, 1999 was 118,062. The County's actual contributions for 1999 which were used to fund postemployment benefits, were \$3,501,043.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to other postemployment benefits. Under the new method, effective January 1, 1999, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

**B. State Teacher's Retirement System (STRS)**

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board currently allocates employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund. For Lorain County, this amount equaled \$65,930 during 1999. The balance in the Health Care Reserve Fund was \$2.783 billion at June 30, 1999. As of July 1, 1999, eligible benefits recipients totaled 95,796. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000.

June 30, 1999 is the latest date for which information is available.

**NOTE 16 - OTHER EMPLOYEE BENEFITS**

**Compensated Absences**

Vacation leave is earned at rates which vary depending upon length of service and standard work week. Current policy permits vacation leave to be carried forward with supervisory approval. County employees are paid for earned, unused vacation leave at the time of termination of employment. Vacation leave is recognized as a liability in the period in which it is earned.

Sick leave is earned at the rate of 3.10 hours to 4.60 hours for every eighty hours worked by various departments. Current policy permits sick leave to be accumulated without limit. At the time of retirement with the County, each employee who has ten or more years of service with the County is paid fifty percent of his accrued but unused sick leave, up to a maximum of 960 accrued sick hours.

**Lorain County, Ohio**  
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For governmental funds, the current portion of unpaid compensated absences is that amount expected to be paid using available expendable resources, and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The balance of the liability is reported in the general long-term obligations account group in the amount of \$5,671,492. An accrual of \$42,797 for compensated absences payable is reported within the enterprise fund at year end.

**NOTE 17 - OUTSTANDING DEBT**

**A. Short-Term Debt**

Short-term note debt activity for the year ended December 31, 1999, consisted of the following:

	Balance 1/1/99	Issued	(Retired)	Balance 12/31/99
1999 - 4.14% Board of Education				
Due 7/21/00	\$0	\$110,000	\$0	\$110,000
1999 - 4.00% Sewer Improvements				
Due 9/15/00	0	5,274,000	0	5,274,000
<b>Total Short-Term Notes</b>	<b>\$0</b>	<b>\$5,384,000</b>	<b>\$0</b>	<b>\$5,384,000</b>

All of the above notes were backed by the full faith and credit of the County and mature within one year. The note liabilities were reflected in the funds which received the proceeds. The notes were repaid from governmental fund revenues.

**B. Bonded and Other Long-Term Debt**

Changes in long-term obligations of the County during 1999 were as follows:

	Balance 1/1/99	Issued	(Retired)	Balance 12/31/99
<b>Bond Anticipation Notes -</b>				
<b>Unvoted</b>				
1999 4.3% Water/Sewer				
Improvement, Due 2/23/01	\$197,000	\$0	\$(21,000)	\$176,000
1999 4.25% Board of Education	120,000	0	(120,000)	0
1999 4.25% Public Improvement	1,074,000	0	(1,074,000)	0
1999 3.75% Various Purpose				
Improvement	5,274,000	0	(5,274,000)	0
<b>Total Bond Anticipation Notes -</b>				
<b>Unvoted</b>	6,665,000	0	(6,489,000)	176,000
<b>General Obligation Bonds -</b>				
<b>Unvoted</b>				
1977 - 5.375% Administration				
Building/Parking Deck	\$360,000	\$0	\$(120,000)	\$240,000
1989 6.3 to 7.9% Public				
Improvement	342,937	0	(342,937)	0
1996 - 5.48% Public Improvement	7,380,000	0	(270,000)	7,110,000
<b>Total General Obligation Bonds -</b>				
<b>Unvoted</b>	8,082,937	0	(732,937)	7,350,000

**Lorain County, Ohio**  
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	Balance 1/1/99	Issued	(Retired)	Balance 12/31/99
<b>Special Assessment Bonds</b>				
1987 - 7.875% Sanitary Sewer	\$900,000	\$0	\$(100,000)	\$800,000
1989 - 6.3 to 7.9% Water Improvement	22,062	0	(22,062)	0
1997 - 6.50% Beechwood Waterline	13,416	0	(2,356)	11,060
<b>Total Special Assessment Bonds</b>	<u>935,478</u>	<u>0</u>	<u>(124,418)</u>	<u>811,060</u>
<b>OWDA Loans</b>				
Sewer Improvement 101 - 5.20%	546,615	0	(27,377)	519,238
Sewer Improvement 102 - 4.80%	1,034,940	0	(46,295)	988,645
Sewer Improvement 103 - 4.56%	344,739	0	(14,398)	330,341
<b>Total OWDA Loans</b>	<u>1,926,294</u>	<u>0</u>	<u>(88,070)</u>	<u>1,838,224</u>
Capital Leases	181,327	0	(69,940)	111,387
Compensated Absences	5,139,524	1,070,720	(538,752)	5,671,492
Intergovernmental Payable	2,125,279	8,189,505	(8,287,657)	2,027,127
<b>Total General Long-Term Obligations</b>	<u>\$25,055,839</u>	<u>\$9,260,225</u>	<u>\$(16,330,774)</u>	<u>\$17,985,290</u>

Bond anticipation notes are backed by the full faith and credit of the County. They may be repaid from bond proceeds or from governmental fund resources. General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Capital leases will be paid from the fund which utilizes the assets. Compensated absences reported in the "compensated absences payable" account will be paid from the fund which the employees' salaries are paid. The intergovernmental payable represents contractually required pension contribution paid outside the available period and will be paid from the fund which the employees are paid.

The Ohio Water Development Loans (OWDA) will be repaid with special assessments. In the event that a property owner would fail to pay the assessment, payment would be made by the County.

**Lorain County, Ohio**  
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The following is a summary of the future annual principal and interest debt service requirements for long-term obligations:

<u>Year</u>	<u>Long-Term Bond Anticipation Notes</u>	<u>General Obligation</u>	<u>Special Assessments</u>	<u>OWDA Loans</u>
2000	\$ 182,740	\$ 780,935	\$ 166,228	\$ 180,827
2001	0	772,445	158,353	180,828
2002	0	648,235	150,478	180,826
2003	0	644,510	142,604	180,827
2004	0	645,020	131,500	180,829
2005-2009	0	3,233,095	347,250	904,143
2010-2014	0	3,232,125	0	745,536
2015-2018	0	1,294,550	0	14,978
	<u>\$ 182,740</u>	<u>\$ 11,250,915</u>	<u>\$ 1,096,413</u>	<u>\$ 2,568,794</u>

**NOTE 18 - CONDUIT DEBT OBLIGATIONS**

From time to time, the County has issued Healthcare Revenue Bonds to provide financial assistance to health care organizations and Economic Development Bonds for private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. Servicing these debts is the sole obligation of the entities which received the debt proceeds. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 1999, there were fourteen series of Healthcare Revenue Bonds and nine Economic Development Bonds outstanding with aggregate principal amounts payable of \$484,950,000 and \$22,152,859, respectively.

**NOTE 19 - CAPITAL LEASES**

Capital lease obligations recorded in the general long-term obligations account group relate to various equipment, which was leased under long-term agreements which meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases." Such agreements provide for minimum, annual lease payments as follows:

<u>Year</u>	<u>Payments</u>
2000	\$77,072
2001	50,379
Total Minimum Lease Payments	127,451
Less: Amount Representing Interest	(16,064)
<b>Present Value of Minimum Lease Payments</b>	<b><u>\$111,387</u></b>

The equipment is capitalized in the general fixed assets account group at the present value of the minimum lease payments. At the time the lease was entered into, the present value was \$717,238. The related liability is reported in the general long-term obligations account group.

**Lorain County, Ohio**  
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**NOTE 20 - INTERFUND TRANSACTIONS**

Interfund receivables and interfund payables at December 31, 1999, resulted in the following balances:

	<u>Receivables</u>	<u>Payables</u>
<b>General Fund</b>	<u>\$6,601,160</u>	<u>\$0</u>
<b>Special Revenue Funds</b>		
Dog and Kennel	0	150,000
Able Grant	0	3,500
Linkages Plus/Byrne Memorial	0	10,000
Local Integration	0	2,362
Intensive Supervision	0	85,171
Bascule Bridge	0	185,000
Community Housing Improvement	0	11,850
COPS	0	50,287
Medicaid Outreach	0	69,700
Court Mediation	0	70,768
T-Federal	0	2,600
CDBG	0	561,207
Community Mental Health	500,000	0
Prosecutor's Victim Witness	0	20,000
<b>Total Special Revenue Funds</b>	<u>500,000</u>	<u>1,222,445</u>
<b>Capital Projects Funds</b>		
Q Construction	<u>0</u>	<u>5,762,838</u>
<b>Enterprise Fund</b>		
Sanitary Sewer	<u>0</u>	<u>62,500</u>
<b>Agency Fund</b>		
Family and Children First Council	<u>0</u>	<u>53,377</u>
<b>Total - All Funds</b>	<u><u>\$7,101,160</u></u>	<u><u>\$7,101,160</u></u>

**Lorain County, Ohio**  
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As of December 31, 1999, due to and due from other funds resulted in the following individual balances:

	<u>Due From</u>	<u>Due To</u>
<b>General Fund</b>	<b>\$28,384</b>	<b>\$10,639</b>
<b>Special Revenue Funds</b>		
Dog and Kennel	0	397
Solid Waste	0	855
CBCF	0	795
Human Services	0	95,138
Real Estate Assessment	0	365
Motor Vehicle Gasoline Tax	25,754	241
Bascule Bridge	0	315
Youth Services	0	171
Reclaim Ohio	0	548
Children Services	0	7,245
MRDD	0	931
Supportive Living	0	571
Child Support Enforcement Agency	0	3,769
MEG	0	1,248
	25,754	112,589
<b>Total Special Revenue Funds</b>		
Enterprise Fund	0	7,694
Internal Service Fund	76,784	0
	76,784	0
<b>Total - All Funds</b>	<b>\$130,922</b>	<b>\$130,922</b>

**NOTE 21 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) - All Governmental Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- b) Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).

**Lorain County, Ohio**  
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- c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, encumbrances are recorded as the equivalent of an expenditure/expense (budget basis) as opposed to a reservation of fund balance for governmental funds (GAAP basis).
- d) Debt transactions for compliance determination with Ohio law are recorded in a debt service fund (budget basis) as opposed to allocating the note payments to the fund in which the original proceeds were recorded (GAAP basis).

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis:

**Excess of Revenues and Other Financing Sources Over (Under)  
Expenditures and Other Financing Uses  
All Governmental Fund Types**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$5,857,698	\$(2,468,632)	\$(4,036,374)	\$(32,015)
Revenue Accruals	739,444	(91,455)	5,379,170	19,475
Advances In	760,923	673,141	0	5,112,920
Expenditure Accruals	(1,492,483)	(1,171,661)	4,830	(378,897)
Advances Out	(5,939,869)	(414,069)	0	(70,110)
Encumbrances	(3,512,818)	(4,870,931)	(1,175)	(22,830)
<b>Budget Basis</b>	<b><u><u>\$(3,587,105)</u></u></b>	<b><u><u>\$(8,343,607)</u></u></b>	<b><u><u>\$1,346,451</u></u></b>	<b><u><u>\$4,628,543</u></u></b>

**NOTE 22 - FOOD STAMPS**

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Lorain County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food stamp activity in the County's Department of Human Services for the year ended December 31, 1999, follows:

<u>Balance 1/1/99</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance 12/31/99</u>
\$2,859,564	\$2,352,000	\$5,155,096	\$56,468

**NOTE 23 - CONTINGENT LIABILITIES**

**A. Grants**

The County received financial assistance from Federal and State agencies in the forms of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County at December 31, 1999.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
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**B. Litigation**

As of December 31, 1999, the County was a party to various other legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

**NOTE 24 - RELATED PARTY TRANSACTIONS**

During 1999 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. Murray Ridge Production Center, Inc., a discretely presented component unit of Lorain County, disclosed \$198,023 for such contributions.

**NOTE 25 - CONTRACTUAL COMMITMENTS**

During 1999, the County entered into various contracts for building construction and renovations totaling \$1,921,308. The amount paid on the contracts was \$1,237,594, leaving an outstanding contractual commitment of \$683,714.

**NOTE 26 - SUBSEQUENT EVENT**

On February 24, 2000, the Water/Sewer Improvement Bond Anticipation Note was refinanced. The refinanced principal amount outstanding is \$157,000 which is due February 23, 2001. Accordingly, the principal amount outstanding on December 31, 1999 (\$176,000) is presented in the General Long-Term Obligations Account Group.

**NOTE 27 - LORAIN COUNTY AIRPORT AUTHORITY**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Airport Authority is statutorily created as a separate and distinct political subdivision of the State. Lorain County appoints seven members to the Airport Authority. Lorain County approves the budget and approves all applications for State and Federal grants. The Trustees adopt their own appropriations, have title to the land and one of the buildings of the Airport, hire and fire their own staff, issue their own debt, and authorize Airport expenditures.

Fund accounting – The Airport Authority uses a proprietary fund type to report on its financial position and the results of its operations. Proprietary fund equity is segregated into contributed capital and retained earnings. The Airport Authority applies all GASB pronouncements as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary for useful sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The Airport Authority uses an enterprise fund to account for all its activities.

Basis of accounting – The financial statements of Lorain County Regional Airport Authority have been prepared on the accrual basis. The statement of operations and changes in equity are statements of financial activities of the funds related to the current reporting period.



**Lorain County, Ohio**  
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Inventories – Inventories are recorded at cost on a first-in, first-out basis.

Fixed assets – Fixed assets are recorded at original cost. Land improvements, buildings, and equipment are depreciated using the straight-line method. A useful life of 40 years for land improvements and buildings, and 5 to 15 year for equipment is used.

Capitalized interest – Interest costs during construction are capitalized when incurred on debt where proceeds were used to finance the construction of assets.

Property retirements – Costs and related accumulated depreciation of property sold or otherwise retired are removed from the accounts, and gains or losses on disposition are credited to or charged against income.

Maintenance and repairs – Routine maintenance, repairs, renewals, and replacement costs are charged against income. Expenditures which materially increase values or extend useful lives are capitalized.

Deposits – At year-end, the total carrying amount of the Airport Authority's deposits was insured by federal depository insurance and/or secured by collateral as required under either Section 135.18 or Section 135.181 of the Ohio Revised Code.

Cash and cash equivalents – For purposes of the statement of cash flows, the Airport Authority considers all highly liquid investments with a maturity of three months or less (demand deposits with banks) to be cash equivalents.

## 2. RECEIVABLES

The Lorain County Regional Airport Authority operates a regional airport in Lorain County and grants credits to airport tenants and customers. The Board of Trustees believes no allowance for receivables doubtful of collection is necessary, and none has been provided.

## 3. LEASE OF PREMISES

Various lease agreements have been entered into for land rental through December 1, 2018, with options to extend the lease terms. Future base rental income for the leases as of December 31, 1999 are as follows:

2000	\$ 37,560
2001	37,560
2002	37,560
2003	37,560
2004	37,560
Thereafter	131,573

A 99 year lease agreement has also been entered into for land rental of 2.1725 acres through the year 2078 and renewable forever. The lease provides for a base ground rental use of \$2,228 per acre per year to be adjusted upward by a function of the Consumer Price Index. For the year ended December 31, 1999 rental income was \$7,205.

On May 19, 1999 Lorain County, Ohio purchased the assets of the Fixed Base Operator located at Lorain County Regional Airport, including its lease agreements with the Lorain County Regional Airport. At that time an agreement was reached between Lorain County, Ohio and the Airport Authority giving management responsibilities of the fixed base operations to the Airport Authority.

**Lorain County, Ohio**  
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For the Year Ended December 31, 1999

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**4. PENSION PLAN**

The Lorain County Regional Airport Authority contributes to the Public Employees Retirement System of Ohio (PERS) a cost sharing, multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to Public Employees Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 1-800-222-7377.

Plan members are required to contribute 8.5% of the annual covered salary and the Airport Authority is required to contribute an actuarially determined rate. The current rate is 13.55% of annual covered payroll. The Ohio Revised Code provides statutory authority for contribution requirements of plan members and the Airport Authority. The Airport Authority's contribution to PERS for the years ending December 31, 1999, 1998 and 1997 was \$39,769, \$17,708 and \$14,817, respectively, equal to the required contributions for those years.

**5. POST RETIREMENT BENEFITS**

In addition to the pension benefits described in Note 4, PERS provides post retirement health care coverage, in accordance with State statutes, to age and service retirees with 10 or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. Effective January 1, 1998, Airport Authority contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to PERS.

OPEB is financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

**6. COMPENSATED ABSENCES**

The Lorain County Regional Airport Authority allows employees to accumulate unused sick leave. Upon termination, an employee with ten (10) or more years of service shall receive cash payment for one-half (1/2) of the value of his or her legally accrued and unused sick leave, to a maximum of four hundred eighty (480) hours. In December, 1999 the Board of Trustees signed an employment contract with the new Airport Executive Director which granted him 1,800 hours of previously accrued sick time. Upon termination he is eligible for 1/3 of the value of his legally accrued and unused sick time. This sick leave conversion payment shall be based on the employee's rate of pay at the time of retirement.

Earned vacation time is required to be used within three years of accrual. At December 31, 1999 the liability for accrued vacation leave and sick leave is approximately \$32,133.

**7. RISK MANAGEMENT**

The Lorain County Regional Airport Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injury to employees; and natural disasters. The Authority carries commercial insurance for property, inland marine, auto, aviation, airport, and hangerkeepers liability. The Authority also carries employee health and accident insurance, commercial insurance for Public officials and a bond on the Director/Treasurer. Settled claims resulting from these risks have not exceed commercial insurance coverage in any of the past three fiscal years.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
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**NOTE 28 - LORAIN COUNTY TRANSIT AUTHORITY**

**1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

**Organization** - Lorain County Transit Authority (the "Transit") was created pursuant to Section 306.01 through 306.13 of the Ohio Revised Code for the purpose of providing public transportation in Lorain County, Ohio. As a political subdivision it is distinct from, and is not an agency of, the State of Ohio or any other local governmental unit. The Transit is not subject to federal or state income taxes.

The Transit is managed by a seven-member Board of Trustees and provides virtually all public transportation within Lorain County.

**Operations** - Lorain County Transit has no dedicated local funding source. The Transit received local operating subsidies from Lorain County of \$276,568 and \$236,568 for the years 1999 and 1998, respectively. The Transit is dependent on Lorain County for operating and capital subsidies. Management plans to continue requesting annual subsidies from Lorain County until such time as a dedicated local funding source is obtained (e.g. sales tax levy).

**Reporting Entity** - The Transit has adopted the provisions of Statement No. 14 of the Governmental Accounting Standards Board regarding the definition of the financial reporting entity. Accordingly, the accompanying financial statements include only the accounts and transactions of the Transit. Under the criteria specified in Statement No. 14, the Transit has no component units. The Transit is, however, considered to be a component unit of Lorain County (the "County") by virtue of the fact that the Transit's Board of Trustees is appointed by the Lorain County Board of Commissioners and the County's ability to impose its will on the Transit. These conclusions regarding the financial entity are based on the concept of financial accountability. The Transit is not financially accountable for any other organizations.

**Basis of Accounting** - The Transit follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position, and cash flows. All transactions are accounted for in a single enterprise fund.

In accordance with Statement No. 20 of the Governmental Accounting Standards Board *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, the Transit has elected not to apply the provisions of the statements and interpretations of the Financial Accounting Standards Board issued after November 30, 1989. The Transit will continue applying all applicable pronouncements issued by the Governmental Accounting Standards Board.

**Cash and Investments** - The Transit considers highly liquid investments, with an original maturity of three months or less, to be cash equivalents. Investments with an original maturity of three months or more are disclosed as investments.

As a governmental entity other than an external investment pool in accordance with GASB 31, the Transit's investments are stated at market value, except for interest-earnings investment contracts and money market investments that have maturity of one year or less at the time of purchase.

**Equipment and Depreciation** - Equipment is stated at historical cost. The costs of normal maintenance and repairs are charged to operations as incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets as follows:

**Lorain County, Ohio**  
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<u>Description</u>	<u>Years</u>
Transportation Equipment	6-10
Other Equipment	10
Facilities	25

Depreciation recognized on assets acquired or constructed through grants externally restricted for capital acquisitions are closed to the appropriate contributed capital account. Net income (loss) adjusted by the amount of depreciation on fixed assets acquired in this manner is closed to retained earnings.

**Recognition of Revenue, Receivables and Deferred Revenues** - Passenger fares are recorded as revenue at the time services are performed.

The Federal Transit Administration (FTA) and the Ohio Department of Transportation (ODOT) provide financial assistance and make grants directly to the Transit for operations and acquisition of property and equipment. Operating grants and special fare assistance awards made on the basis of entitlement periods are recorded as grant receivables and revenues over the entitlement period. Capital grants for the acquisition of property and equipment (reimbursement type grants) are recorded as grant receivables and credited to contributed capital when the related qualified expenditures are incurred. Capital grants received in advance of project costs being incurred are deferred. Subsidies from various local governments/agencies are recognized when received.

**Contributed Services** - The Transit records the fair value of contributed services as both an operating expense and nonoperating revenue in the statement of revenues and expenses.

**Compensated Absences** - In accordance with GASB Statement No. 16, *Accounting for Compensated Absences*, vacation time is accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees who are eligible to receive termination payments as of the balance sheet date.

**2. DEPOSITS AND INVESTMENTS**

Ohio law requires the classification of funds held by the Transit into three categories. Category 1 consists of "active" funds - those funds required to be kept in a "cash" or "cash equivalent" status for immediate use by the Transit. Such funds must be maintained either as cash in the Transit treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current two year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing not later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;

**Lorain County, Ohio**  
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- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be market to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institution applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the Transit places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 110% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority, of any other state or any instrumentality of such county, municipal corporation or other authority. Based upon criteria described in GASB Statement No. 3, "Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements," collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name are classified as Category 3.

The Governmental Accounting Standards Board has established risk categories for deposits and investments as follows:

**Deposits**

- Category 1 Insured or collateralized with securities held by the Transit or by its agent in the Transit's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the Transit's name.
- Category 3 Uncollateralized or collateralized with securities held by the pledging financial institution's trust department or agent but not in the Transit's name.

**Investments**

- Category 1 Insured or registered, or securities held by the Transit or its agent in the Transit's name.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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Category 2 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Transit's name.

Category 3 Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the Transit's name.

**Deposits** – The carrying amounts of the Transit's deposits were \$236,449 and \$114,904 at December 31, 1999 and 1998, respectively, with bank balances of \$506,987 and \$288,210. Of the bank balances, \$118,117 and \$149,494 were covered by Federal Depository Insurance in 1999 and 1998, respectively. The remaining amounts of \$388,870 and \$138,716 for 1999 and 1998, respectively, were uninsured but collateralized by a security held by an agent of the financial institution, but not in the Transit's name.

The Transit did not have any investments during 1999 and 1998.

**3. DEFINED BENEFIT PENSION PLAN**

Effective July 1, 1991, all employees of the Transit are required to be members of the Public Employees Retirement System of Ohio (PERS), a cost-sharing, multiple-employer pension plan.

**Public Employees Retirement System of Ohio**

The following information was provided by PERS of Ohio to assist the Transit in complying with GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employees*.

The Lorain County Transit contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing, multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by State statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand alone financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215.

The Ohio Revised Code provides statutory authority for employee and employer contributions. Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary to fund pension obligations and the Transit is required to contribute 13.55% of covered payroll, 9.35% to fund the pension benefit obligation, and 4.2% to fund health care. The contribution requirements of plan members and the Transit are established and may be amended by the Public Employees Retirement Board. The Transit's required contributions to PERS for the years ended December 1999, 1998, and 1997 were approximately \$17,923, \$20,247, and \$9,000, respectively, which equaled the required contribution for each year.

**4. POST EMPLOYMENT BENEFITS**

**Public Employees Retirement System**

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contributions to PERS is set aside for the funding of postretirement health care. The 1999 employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care for 1999. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postemployment health care through their contributions to the PERS of Ohio.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

Other postemployment benefits are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely.

During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to other postemployment benefits. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree.

**5. CONTINGENCIES**

**Federal and State Grants**

Under the terms of the various grants, periodic audits are required where certain costs could be questioned as not being an eligible expenditure under the terms of the grant. Questioned costs could be identified during audits to be conducted in the future. In the opinion of the Transit's management, no material grant expenditures will be disallowed.

**6. GRANTS, REIMBURSEMENTS, AND SPECIAL FARE ASSISTANCE**

Grants, reimbursements, and special fare assistance included in the statement of revenues and expenses for the years ended December 31 consist of the following:

	<u>1999</u>	<u>1998</u>
<b><u>Federal</u></b>		
FTA Operating Assistance	\$ 455,413	\$ 490,519
FTA Planning Grants	109,136	164,872
FTA Capital Grants Reimbursing Operating Expenses	732,609	443,199
<b>Total</b>	<b><u>\$1,297,158</u></b>	<b><u>\$1,098,590</u></b>
<b><u>State</u></b>		
ODOT Operating Assistance	\$ 169,186	\$ 160,708
ODOT Planning Assistance	11,486	20,609
ODOT Elderly Fare Assistance	66,807	63,305
ODOT Capital Grants Reimbursing Operating Expenses	166,955	82,598
<b>Total</b>	<b><u>\$ 414,434</u></b>	<b><u>\$ 327,220</u></b>
<b><u>Local</u></b>		
Operating Assistance and Reimbursements	\$ 439,857	\$ 407,198
Planning Assistance	0	37,807
<b>Total</b>	<b><u>\$ 439,857</u></b>	<b><u>\$ 445,005</u></b>

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1999

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**7. RISK MANAGEMENT**

The Transit is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. Commercial insurance has been obtained through Schlather Insurance Agency, Inc. to cover damage or destruction to the Transit's property and for public liability, personal injury, and third-party property damage claims.

Employee health care benefits are provided under a group insurance arrangement and the Transit is insured through the State of Ohio for workers' compensation benefits.

Settled claims have not exceeded the Transit's commercial insurance coverage for any of the past four years.

The Transit's umbrella liability is protected by State Auto Insurance Company with a \$1,000,000 single occurrence and \$2,000,000 in aggregate limit. Vehicles are covered by State Auto Insurance Company and have a \$250 deductible for comprehensive collision. Automobile liability has a \$1,000,000 combined single limit of liability.

**NOTE 29 - MURRAY RIDGE PRODUCTION CENTER, INC.**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

- A. Equipment - These assets are stated at cost and depreciated on the straight-line and declining-balance methods over the estimated useful lives of the various assets.

Maintenance and repairs are charged against earnings when incurred. Additions and major renewals are capitalized.

- B. Income Taxes - Murray Ridge Production Center, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- C. Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Mental Retardation/Developmental Disabilities. During the year ended June 30, 1999 the value of these services was estimated to be \$198,023.
- D. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**2. CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject the organization to credit risk include cash on deposit with five financial institutions amounting to \$546,703 at June 30, 1999 which was insured for \$278,609 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$217,104 at June 30, 1999.

**3. INVESTMENTS**

Investments at June 30, 1999 consist of various corporate bonds which are recorded at fair value.



COMBINING, INDIVIDUAL FUND  
AND  
ACCOUNT GROUP  
STATEMENTS AND SCHEDULES

## General Fund

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund*  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$5,349,093	\$5,349,676		\$5,349,676	\$583
Sales Tax	11,600,034	11,600,034		11,600,034	0
Charges for Services	907,822	909,710		909,710	1,888
Licenses, Permits and Fees	8,137,802	8,239,135		8,239,135	101,333
Fines and Forfeitures	1,228,094	1,226,885		1,226,885	(1,209)
Intergovernmental	10,606,067	10,634,136		10,634,136	28,069
Interest	6,950,737	6,952,434		6,952,434	1,697
Other	1,047,181	1,055,515		1,055,515	8,334
<b>Total Revenues</b>	<b>45,826,830</b>	<b>45,967,525</b>		<b>45,967,525</b>	<b>140,695</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government:</b>					
<b>Legislative and Executive:</b>					
<b>Commissioners:</b>					
Salaries and Wages	870,770	868,406	\$0	868,406	2,364
Fringe Benefits	119,082	118,710	0	118,710	372
Supplies and Materials	30,387	24,096	1,000	25,096	5,291
Contractual Services	8,252	4,440	2,180	6,620	1,632
Capital Outlay	8,438	5,933	2,310	8,243	195
Other	238,416	62,666	3,702	66,368	172,048
<b>Total Commissioners</b>	<b>1,275,345</b>	<b>1,084,251</b>	<b>9,192</b>	<b>1,093,443</b>	<b>181,902</b>
<b>Auditor:</b>					
Salaries and Wages	1,015,282	1,014,543	0	1,014,543	739
Fringe Benefits	143,910	143,911	0	143,911	(1)
Supplies and Materials	46,204	35,783	6,554	42,337	3,867
Contractual Services	158,080	101,542	54,551	156,093	1,987
Other	53,482	34,050	5,412	39,462	14,020
<b>Total Auditor</b>	<b>1,416,958</b>	<b>1,329,829</b>	<b>66,517</b>	<b>1,396,346</b>	<b>20,612</b>
<b>Treasurer:</b>					
Salaries and Wages	282,656	276,422	0	276,422	6,234
Fringe Benefits	43,739	37,379	0	37,379	6,360
Supplies and Materials	28,723	16,859	4,900	21,759	6,964
Contractual Services	11,298	9,092	809	9,901	1,397
Capital Outlay	18,506	18,506	0	18,506	0
Other	7,415	6,771	0	6,771	644
<b>Total Treasurer</b>	<b>392,337</b>	<b>365,029</b>	<b>5,709</b>	<b>370,738</b>	<b>21,599</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Prosecuting Attorney:</b>					
Salaries and Wages	\$2,191,740	\$2,111,717	\$0	\$2,111,717	\$80,023
Fringe Benefits	374,615	336,102	0	336,102	38,513
Supplies and Materials	33,758	27,155	1,736	28,891	4,867
Contractual Services	13,828	9,106	1,156	10,262	3,566
Capital Outlay	58,752	42,123	8,534	50,657	8,095
Other	67,949	56,412	0	56,412	11,537
<b>Total Prosecuting Attorney</b>	<b>2,740,642</b>	<b>2,582,615</b>	<b>11,426</b>	<b>2,594,041</b>	<b>146,601</b>
<b>Records Center:</b>					
Salaries and Wages	101,067	67,933	0	67,933	33,134
Fringe Benefits	15,209	9,325	0	9,325	5,884
Supplies and Materials	16,969	13,214	1,612	14,826	2,143
Contractual Services	26,000	19,734	573	20,307	5,693
Capital Outlay	152,878	117,130	24,512	141,642	11,236
Other	2,500	356	320	676	1,824
<b>Total Records Center</b>	<b>314,623</b>	<b>227,692</b>	<b>27,017</b>	<b>254,709</b>	<b>59,914</b>
<b>Board of Revisions:</b>					
Salaries and Wages	50,538	50,366	0	50,366	172
Fringe Benefits	9,180	7,805	0	7,805	1,375
Supplies and Materials	1,569	741	399	1,140	429
Other	1,723	1,245	479	1,724	(1)
<b>Total Board of Revisions</b>	<b>63,010</b>	<b>60,157</b>	<b>878</b>	<b>61,035</b>	<b>1,975</b>
<b>Board of Elections:</b>					
Salaries and Wages	1,112,403	1,062,194	0	1,062,194	50,209
Fringe Benefits	132,508	122,788	0	122,788	9,720
Supplies and Materials	24,691	16,482	0	16,482	8,209
Contractual Services	210,491	181,418	22,464	203,882	6,609
Capital Outlay	2,060	540	0	540	1,520
Other	34,458	23,893	2,024	25,917	8,541
<b>Total Board of Elections</b>	<b>1,516,611</b>	<b>1,407,315</b>	<b>24,488</b>	<b>1,431,803</b>	<b>84,808</b>
<b>Community Maintenance:</b>					
Salaries and Wages	888,283	886,179	0	886,179	2,104
Fringe Benefits	123,093	122,222	0	122,222	871
Supplies and Materials	691,268	480,015	45,030	525,045	166,223
Contractual Services	2,239,158	2,054,494	57,025	2,111,519	127,639
Capital Outlay	1,847,721	156,809	1,279,112	1,435,921	411,800
Other	10,994	3,511	760	4,271	6,723
<b>Total Community Maintenance</b>	<b>5,800,517</b>	<b>3,703,230</b>	<b>1,381,927</b>	<b>5,085,157</b>	<b>715,360</b>

(continued)

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Community Development:</b>					
Salaries and Wages	\$184,478	\$183,859	50	\$183,859	\$619
Fringe Benefits	26,360	22,654	0	22,654	3,706
Supplies and Materials	2,545	1,997	0	1,997	548
Contractual Services	153,530	37,830	46,350	84,180	69,350
Other	5,150	1,565	0	1,565	3,585
<b>Total Community Development</b>	<b>372,063</b>	<b>247,905</b>	<b>46,350</b>	<b>294,255</b>	<b>77,808</b>
<b>Recorder:</b>					
Salaries and Wages	427,894	424,157	0	424,157	3,737
Fringe Benefits	60,109	59,109	0	59,109	1,000
Supplies and Materials	6,002	5,766	0	5,766	236
Other	3,674	3,674	0	3,674	0
<b>Total Recorder</b>	<b>497,679</b>	<b>492,706</b>	<b>0</b>	<b>492,706</b>	<b>4,973</b>
<b>Insurance/Pensions/Taxes:</b>					
Fringe Benefits	3,380,839	3,228,410	0	3,228,410	152,429
Other	133,102	113,146	0	113,146	19,956
<b>Total Insurance/Pensions/Taxes</b>	<b>3,513,941</b>	<b>3,341,556</b>	<b>0</b>	<b>3,341,556</b>	<b>172,385</b>
<b>Miscellaneous:</b>					
Fringe Benefits	12,337	12,337	0	12,337	0
Supplies and Materials	4,116	4,116	0	4,116	0
Contractual Services	602,046	347,617	254,429	602,046	0
Capital Outlay	234,772	9,737	25,603	35,340	199,432
Other	862,630	682,509	12,718	695,227	167,403
<b>Total Miscellaneous</b>	<b>1,715,901</b>	<b>1,056,316</b>	<b>292,750</b>	<b>1,349,066</b>	<b>366,835</b>
<b>Total General Government - Legislative and Executive</b>	<b>19,619,627</b>	<b>15,898,601</b>	<b>1,866,254</b>	<b>17,764,855</b>	<b>1,854,772</b>
<b>Judicial:</b>					
<b>Court of Appeals:</b>					
Contractual Services	202,397	149,993	0	149,993	52,404
<b>Total Court of Appeals</b>	<b>202,397</b>	<b>149,993</b>	<b>0</b>	<b>149,993</b>	<b>52,404</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Common Pleas Court:</b>					
Salaries and Wages	\$1,520,000	\$1,467,672	\$0	\$1,467,672	\$52,328
Fringe Benefits	227,413	196,738	0	196,738	30,675
Supplies and Materials	57,754	37,887	531	38,418	19,336
Contractual Services	851,443	673,304	1,067	674,371	177,072
Capital Outlay	199,089	132,547	21,517	154,064	45,025
Other	32,329	19,167	120	19,287	13,042
<b>Total Common Pleas Court</b>	<b>2,888,028</b>	<b>2,527,315</b>	<b>23,235</b>	<b>2,550,550</b>	<b>337,478</b>
<b>Domestic Relations-Domestic Relations:</b>					
Salaries and Wages	1,510,923	1,509,078	0	1,509,078	1,845
Fringe Benefits	204,162	204,027	0	204,027	135
Supplies and Materials	26,180	25,718	461	26,179	1
Contractual Services	15,814	15,141	382	15,523	291
Capital Outlay	93,938	93,934	0	93,934	4
Other	57,793	52,019	5,685	57,704	89
<b>Total Domestic Relations - Domestic Relations</b>	<b>1,908,810</b>	<b>1,899,917</b>	<b>6,528</b>	<b>1,906,445</b>	<b>2,365</b>
<b>Domestic Relations-Juvenile Probation:</b>					
Salaries and Wages	1,076,275	1,074,504	0	1,074,504	1,771
Fringe Benefits	155,258	155,240	0	155,240	18
Supplies and Materials	19,548	18,604	933	19,537	11
Contractual Services	237,297	233,896	1,304	235,200	2,097
Capital Outlay	1,099	994	0	994	105
Other	30,000	28,987	0	28,987	1,013
<b>Total Domestic Relations- Juvenile Probation</b>	<b>1,519,477</b>	<b>1,512,225</b>	<b>2,237</b>	<b>1,514,462</b>	<b>5,015</b>
<b>Domestic Relations-Juvenile Detention Home:</b>					
Salaries and Wages	1,008,750	1,001,237	0	1,001,237	7,513
Fringe Benefits	142,896	142,674	0	142,674	222
Supplies and Materials	220,748	211,710	9,022	220,732	16
Contractual Services	106,552	105,162	1,250	106,412	140
Capital Outlay	3,866	3,722	0	3,722	144
Other	11,500	11,483	0	11,483	17
<b>Total Domestic Relations-Juvenile Detention Home</b>	<b>1,494,312</b>	<b>1,475,988</b>	<b>10,272</b>	<b>1,486,260</b>	<b>8,052</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Domestic Relations-Child Support:</b>					
Salaries and Wages	\$294,500	\$292,438	\$0	\$292,438	\$2,062
Fringe Benefits	79,844	78,298	0	78,298	1,546
Supplies and Materials	16,701	16,501	76	16,577	124
Contractual Services	28,896	28,518	348	28,866	30
Capital Outlay	3,067	3,067	0	3,067	0
Other	11,375	4,437	0	4,437	6,938
<b>Total Domestic Relations-Child Support:</b>	<b>434,383</b>	<b>423,259</b>	<b>424</b>	<b>423,683</b>	<b>10,700</b>
<b>Domestic Relations-Hazel Webber Home:</b>					
Salaries and Wages	408,126	401,906	0	401,906	6,220
Fringe Benefits	57,203	57,019	0	57,019	184
Supplies and Materials	9,077	8,942	0	8,942	135
Contractual Services	30,175	27,754	0	27,754	2,421
Capital Outlay	0	0	0	0	0
Other	5,400	4,473	0	4,473	927
<b>Total Domestic Relations-Hazel Webber Home:</b>	<b>509,981</b>	<b>500,094</b>	<b>0</b>	<b>500,094</b>	<b>9,887</b>
<b>Probate Court:</b>					
Salaries and Wages	333,000	331,650	0	331,650	1,350
Fringe Benefits	47,600	47,215	0	47,215	385
Supplies and Materials	20,783	11,920	1,791	13,711	7,072
Contractual Services	37,697	11,409	0	11,409	26,288
Capital Outlay	52,245	13,550	35,454	49,004	3,241
Other	35,810	3,990	0	3,990	31,820
<b>Total Probate Court</b>	<b>527,135</b>	<b>419,734</b>	<b>37,245</b>	<b>456,979</b>	<b>70,156</b>
<b>Clerk of Courts:</b>					
Salaries and Wages	790,153	784,911	0	784,911	5,242
Fringe Benefits	114,390	109,635	0	109,635	4,755
Supplies and Materials	50,603	42,767	1,339	44,106	6,497
Contractual Services	48,252	42,447	4,713	47,160	1,092
Other	22,287	9,941	0	9,941	12,346
<b>Total Clerk of Courts</b>	<b>1,025,685</b>	<b>989,701</b>	<b>6,052</b>	<b>995,753</b>	<b>29,932</b>
<b>Municipal Courts:</b>					
Salaries and Wages	500,032	459,811	0	459,811	40,221
Fringe Benefits	104,665	89,118	0	89,118	15,547
Contractual Services	112,466	104,622	0	104,622	7,844
<b>Total Municipal Courts</b>	<b>717,163</b>	<b>653,551</b>	<b>0</b>	<b>653,551</b>	<b>63,612</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Education Law Libraries:</b>					
Salaries and Wages	\$42,059	\$41,821	\$0	\$41,821	\$238
Fringe Benefits	6,284	6,011	0	6,011	273
<b>Total Education Law Libraries</b>	<b>48,343</b>	<b>47,832</b>	<b>0</b>	<b>47,832</b>	<b>511</b>
<b>Total General Government - Judicial</b>	<b>11,275,714</b>	<b>10,599,609</b>	<b>85,993</b>	<b>10,685,602</b>	<b>590,112</b>
<b>Public Safety:</b>					
<b>Coroner:</b>					
Salaries and Wages	278,187	278,037	0	278,037	150
Fringe Benefits	39,740	39,553	0	39,553	187
Supplies and Materials	6,869	1,926	0	1,926	4,943
Contractual Services	75,698	62,298	9,465	71,763	3,935
Other	3,390	3,230	0	3,230	160
<b>Total Coroner</b>	<b>403,884</b>	<b>385,044</b>	<b>9,465</b>	<b>394,509</b>	<b>9,375</b>
<b>Sheriff:</b>					
Salaries and Wages	5,084,285	5,037,679	0	5,037,679	46,606
Fringe Benefits	920,240	851,566	0	851,566	68,674
Supplies and Materials	219,757	169,427	17,440	186,867	32,890
Contractual Services	399,188	115,726	7,655	123,381	275,807
Capital Outlay	176,732	75,499	56,074	131,573	45,159
Other	65,023	50,622	0	50,622	14,401
<b>Total Sheriff</b>	<b>6,865,225</b>	<b>6,300,519</b>	<b>81,169</b>	<b>6,381,688</b>	<b>483,537</b>
<b>Hazardous Materials Coordination:</b>					
Salaries and Wages	47,500	47,068	0	47,068	432
Fringe Benefits	6,772	6,480	0	6,480	292
Supplies and Materials	7,000	4,610	0	4,610	2,390
Capital Outlay	1,700	457	355	812	888
<b>Total Hazardous Materials Coordination</b>	<b>62,972</b>	<b>58,615</b>	<b>355</b>	<b>58,970</b>	<b>4,002</b>
<b>Community Disaster Services:</b>					
Salaries and Wages	72,400	71,406	0	71,406	994
Fringe Benefits	10,082	9,800	0	9,800	282
Supplies and Materials	6,858	5,893	0	5,893	965
Contractual Services	21,000	11,534	5,803	17,337	3,663
Capital Outlay	24,526	22,399	705	23,104	1,422
Other	2,055	1,220	0	1,220	835
<b>Total Community Disaster Services</b>	<b>136,921</b>	<b>122,252</b>	<b>6,508</b>	<b>128,760</b>	<b>8,161</b>
<b>Total Public Safety</b>	<b>7,469,002</b>	<b>6,866,430</b>	<b>97,497</b>	<b>6,963,927</b>	<b>505,075</b>

(continued)



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Public Works:</b>					
<b>Engineer:</b>					
Salaries and Wages	\$173,300	\$173,165	\$0	\$173,165	\$135
Fringe Benefits	26,034	24,550	0	24,550	1,484
Supplies and Materials	6,199	4,320	594	4,914	1,285
Capital Outlay	3,590	0	2,372	2,372	1,218
Other	3,000	2,225	0	2,225	775
<b>Total Public Works:</b>	<b>212,123</b>	<b>204,260</b>	<b>2,966</b>	<b>207,226</b>	<b>4,897</b>
<b>Health:</b>					
<b>Registration of Vital Statistics:</b>					
Contractual Services	4,596	4,077	0	4,077	519
<b>Total Health</b>	<b>4,596</b>	<b>4,077</b>	<b>0</b>	<b>4,077</b>	<b>519</b>
<b>Human Services:</b>					
<b>Soldiers' Relief Commission Board:</b>					
Salaries and Wages	224,154	223,378	0	223,378	776
Fringe Benefits	33,504	32,089	0	32,089	1,415
Capital Outlay	8,365	6,887	119	7,006	1,359
Other	233,376	220,473	175	220,648	12,728
<b>Total Soldiers' Relief Commission Board</b>	<b>499,399</b>	<b>482,827</b>	<b>294</b>	<b>483,121</b>	<b>16,278</b>
<b>Public Assistance:</b>					
Other - Grants	959,745	749,940	0	749,940	209,805
<b>Total Public Assistance</b>	<b>959,745</b>	<b>749,940</b>	<b>0</b>	<b>749,940</b>	<b>209,805</b>
<b>Total Human Services</b>	<b>1,459,144</b>	<b>1,232,767</b>	<b>294</b>	<b>1,233,061</b>	<b>226,083</b>
<b>Capital Outlay:</b>					
Capital Improvements	8,425,988	3,862,551	1,459,814	5,322,365	3,103,623
<b>Intergovernmental:</b>					
Contractual Services	77,051	73,788	0	73,788	3,263
Other - Grants	1,457,585	1,411,671	0	1,411,671	45,914
<b>Total Intergovernmental</b>	<b>1,534,636</b>	<b>1,485,459</b>	<b>0</b>	<b>1,485,459</b>	<b>49,177</b>
<b>Total Expenditures</b>	<b>50,000,830</b>	<b>40,153,754</b>	<b>3,512,818</b>	<b>43,666,572</b>	<b>6,334,258</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,174,000)</b>	<b>5,813,771</b>	<b>(3,512,818)</b>	<b>2,300,953</b>	<b>6,474,953</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Other Financing Sources (Uses)</b>					
Advances - In	765,922	760,923	0	760,923	(4,999)
Advances - Out	(5,939,869)	(5,939,869)	0	(5,939,869)	0
Operating Transfers - In	1,116,534	1,116,532	0	1,116,532	(2)
Operating Transfers - Out	<u>(9,739,345)</u>	<u>(1,825,644)</u>	<u>0</u>	<u>(1,825,644)</u>	<u>7,913,701</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(13,796,758)</u>	<u>(5,888,058)</u>	<u>0</u>	<u>(5,888,058)</u>	<u>7,908,700</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>(17,970,758)</u>	<u>(74,287)</u>	<u>(\$3,512,818)</u>	<u>(\$3,587,105)</u>	<u>\$14,383,653</u>
<b>Fund Balance at Beginning of Year</b>	<u>32,435,138</u>	<u>32,435,138</u>			
<b>Fund Balance at End of Year</b>	<u>\$14,464,380</u>	<u>\$32,360,851</u>			

## Special Revenue Funds

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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:

**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.

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

**Community Based Correctional Facility** – To account for State grants which pass through the County to the Community Based Correctional Facility Board.

**Human Services** – To account for various Federal and State grants and transfers from the general fund. This revenue is used to provide general relief to eligible recipients, pay for medical assistance and to pay for various social services.

**Substance Abuse/Mental Health** – To account for State grants used to provide funding for programs for offenders with substance abuse and / or mental health needs.

**Real Estate Assessment** – To account for state mandated, county-wide 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.

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

**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.

continued

**Special Revenue Funds**  
(continued)

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

**Medically Handicapped Child Fund** – 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.

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

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

**Children Services** – To account for Federal and State welfare subsidies and Veteran's Administration and Social Security payments. Major expenditures are for support and placement of children.

**MRDD** – To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy, federal and state grants, and subsidies from the Ohio Department of Education and the Ohio Department of Mental Retardation and Developmental Disabilities.

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

**Community Mental Health** – To account for a county wide property tax levy for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Lorain County.

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

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

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

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

**911 System** – To account for sales tax revenues expended for the implementation and operations of a County 911 system.

**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.

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

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

continued

**Special Revenue Funds**  
(continued)

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**Other Public Safety** – These funds' monies, comprised of local, State, and Federal monies as well as miscellaneous sources, are used for various public safety purposes. These funds are as follows:

COPS  
P.A.I.R.  
Day Reporting  
T-Federal  
Prosecutor's Victim Witness  
Drug Enforcement  
Enforcement and Education  
Able Grant – Title I  
Linkages Plus/Byrne Memorial  
Local Law Enforcement Block Grant  
Juvenile Diversion Mediation  
County Probation Services  
Court Security  
Court Mediation

**Other** – Smaller Special Revenue Funds operated by the County and subsidized in part by local, State and Federal monies as well as miscellaneous sources. These funds are as follows:

Recycle Ohio  
Marriage Licenses  
Ditch Maintenance  
Model Township  
Local Integration Project  
Medicaid Outreach

continued

**Lorain County, Ohio**  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 1999

	<u>Jail Facility Operation</u>	<u>Dog and Kennel</u>	<u>Solid Waste</u>	<u>Community Based Correctional Facility</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,067,661	\$153,091	\$2,276,437	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Sales Tax	904,561	0	0	0
Accounts Interfund	0	2,550	154,842	0
Due From Other Funds	0	0	0	0
Due From Agency Funds:				
Property and Other Taxes	0	0	0	0
Special Assessments	0	0	0	0
Intergovernmental Receivable	0	115	8,590	0
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<b>Total Assets</b>	<b><u>\$5,972,222</u></b>	<b><u>\$155,756</u></b>	<b><u>\$2,439,869</u></b>	<b><u>\$0</u></b>
<b>Liabilities</b>				
Accounts Payable	\$24,332	\$2,339	\$4,069	\$0
Contracts Payable	13,286	0	0	0
Retainage Payable	0	0	0	0
Accrued Wages	230,003	4,905	4,383	0
Compensated Absences Payable	0	164	719	0
Interfund Payable	0	150,000	0	0
Due to Other Funds	0	397	855	795
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b><u>267,621</u></b>	<b><u>157,805</u></b>	<b><u>10,026</u></b>	<b><u>795</u></b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	590,377	69,084	28,767	21,805
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Reserved for Notes Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	5,114,224	(71,133)	2,401,076	(22,600)
<b>Total Fund Equity (Deficit)</b>	<b><u>5,704,601</u></b>	<b><u>(2,049)</u></b>	<b><u>2,429,843</u></b>	<b><u>(795)</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$5,972,222</u></b>	<b><u>\$155,756</u></b>	<b><u>\$2,439,869</u></b>	<b><u>\$0</u></b>

<u>Human Services</u>	<u>Substance Abuse/ Mental Health</u>	<u>Real Estate Assessment</u>	<u>DRETAC</u>	<u>Certificate of Title</u>	<u>Recorder's Equipment</u>
\$2,162,831	\$311,554	\$3,714,438	\$388,238	\$243,406	\$275,863
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	520	11,970	1,380
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
31,203	0	0	0	0	0
8,004	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$2,202,038</u>	<u>\$311,554</u>	<u>\$3,714,438</u>	<u>\$388,758</u>	<u>\$255,376</u>	<u>\$277,243</u>
\$635,195	\$23,798	\$48,443	\$14,525	\$7,889	\$23,835
98,374	0	216,607	0	1,409	55,503
0	0	0	0	0	0
274,104	2,983	21,952	8,695	21,105	0
42,395	0	0	0	4,202	0
0	0	0	0	0	0
95,138	0	365	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,145,206</u>	<u>26,781</u>	<u>287,367</u>	<u>23,220</u>	<u>34,605</u>	<u>79,338</u>
0	10,501	1,368,871	2,146	58,386	5,066
8,004	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,048,828	274,272	2,058,200	363,392	162,385	192,839
<u>1,056,832</u>	<u>284,773</u>	<u>3,427,071</u>	<u>365,538</u>	<u>220,771</u>	<u>197,905</u>
<u>\$2,202,038</u>	<u>\$311,554</u>	<u>\$3,714,438</u>	<u>\$388,758</u>	<u>\$255,376</u>	<u>\$277,243</u>

**Lorain County, Ohio**  
Combining Balance Sheet  
*All Special Revenue Funds (continued)*  
December 31, 1999

	<u>Intensive Supervision</u>	<u>Motor Vehicle Gasoline Tax</u>	<u>Bascule Bridge</u>	<u>Community Housing Improvement</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$68,713	\$1,416,973	\$43,191	\$11,749
Cash and Cash Equivalents in <i>Segregated Accounts</i>	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Sales Tax	0	0	0	0
Accounts	0	0	0	0
Interfund	0	0	0	0
Due From Other Funds	0	25,754	0	0
Due From Agency Funds:				
Property and Other Taxes	0	0	0	0
Special Assessments	0	0	0	0
Intergovernmental Receivable	0	229,552	0	0
Materials and Supplies				
Inventory	0	623,629	80	0
Notes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<b>Total Assets</b>	<u><u>\$68,713</u></u>	<u><u>\$2,295,908</u></u>	<u><u>\$43,271</u></u>	<u><u>\$11,749</u></u>
<b>Liabilities</b>				
Accounts Payable	\$12,932	\$125,829	\$4,639	\$0
Contracts Payable	0	29,611	0	0
Retainage Payable	0	8,220	0	0
Accrued Wages	11,977	116,134	12,988	0
Compensated Absences Payable	1,370	31,075	3,219	0
Interfund Payable	85,171	0	185,000	11,850
Due to Other Funds	0	241	315	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<u><u>111,450</u></u>	<u><u>311,110</u></u>	<u><u>206,161</u></u>	<u><u>11,850</u></u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	2,321	0	4,631	0
Reserved for Inventory	0	623,629	80	0
Reserved for Loans Receivable	0	0	0	0
Reserved for Notes Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	(45,058)	1,361,169	(167,601)	(101)
<b>Total Fund Equity (Deficit)</b>	<u><u>(42,737)</u></u>	<u><u>1,984,798</u></u>	<u><u>(162,890)</u></u>	<u><u>(101)</u></u>
<b>Total Liabilities and Fund Equity</b>	<u><u>\$68,713</u></u>	<u><u>\$2,295,908</u></u>	<u><u>\$43,271</u></u>	<u><u>\$11,749</u></u>



<u>Youth Services</u>	<u>Reclaim Ohio</u>	<u>Medically Handicapped Child Fund</u>	<u>Indigent Guardianship</u>	<u>Computerized Legal Research</u>	<u>TB Clinic</u>
\$772,402	\$783,137	\$159,729	\$156,544	\$173,548	\$633,492
0	0	0	0	0	6,398
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	1,420	5,281	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	435,579
0	0	0	0	0	0
0	129,080	0	0	0	0
0	0	0	0	0	7,057
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$772,402</u>	<u>\$912,217</u>	<u>\$159,729</u>	<u>\$157,964</u>	<u>\$178,829</u>	<u>\$1,082,526</u>
\$8,593	\$2,217	\$25,515	\$0	\$3,451	\$1,536
0	0	0	0	0	0
0	0	0	0	0	0
13,622	33,792	0	0	0	16,943
1,837	4,824	0	0	0	1,195
0	0	0	0	0	0
171	548	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	435,579
<u>24,223</u>	<u>41,381</u>	<u>25,515</u>	<u>0</u>	<u>3,451</u>	<u>455,253</u>
23,765	8,681	0	0	12,780	0
0	0	0	0	0	7,057
0	0	0	0	0	0
0	0	0	0	0	0
724,414	862,155	134,214	157,964	162,598	620,216
<u>748,179</u>	<u>870,836</u>	<u>134,214</u>	<u>157,964</u>	<u>175,378</u>	<u>627,273</u>
<u>\$772,402</u>	<u>\$912,217</u>	<u>\$159,729</u>	<u>\$157,964</u>	<u>\$178,829</u>	<u>\$1,082,526</u>

**Lorain County, Ohio**  
Combining Balance Sheet  
*All Special Revenue Funds (continued)*  
December 31, 1999

	<u>Children Services</u>	<u>MRDD</u>	<u>Supportive Living</u>	<u>Community Mental Health</u>	<u>Golden Acres</u>
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$6,062,056	\$12,425,686	\$1,244,694	\$2,059,090	\$6,952,169
Cash and Cash Equivalents in Segregated Accounts	19,755	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	0
Receivables:					
Sales Tax	0	0	0	0	0
Accounts	0	0	26,449	0	0
Interfund	0	0	0	500,000	0
Due From Other Funds	0	0	0	0	0
Due From Agency Funds:					
Property and Other Taxes	5,509,868	6,952,681	0	6,419,262	0
Special Assessments	0	0	0	0	0
Intergovernmental Receivable	67,602	844,941	344,996	100,184	0
Materials and Supplies					
Inventory	1,290	57,228	0	755	41,028
Notes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	700,220	0
<b>Total Assets</b>	<b><u>\$11,660,571</u></b>	<b><u>\$20,280,536</u></b>	<b><u>\$1,616,139</u></b>	<b><u>\$9,779,511</u></b>	<b><u>\$6,993,197</u></b>
<b>Liabilities</b>					
Accounts Payable	\$174,306	\$308,525	\$48,604	\$23,507	\$69,154
Contracts Payable	12,158	0	0	0	0
Retainage Payable	0	0	0	0	0
Accrued Wages	162,360	386,307	115,660	26,597	99,680
Compensated Absences Payable	30,699	53,058	0	2,226	10,288
Interfund Payable	0	0	0	0	0
Due to Other Funds	7,245	931	571	0	0
Intergovernmental Payable	0	0	0	0	0
Deferred Revenue	5,509,868	6,952,681	0	6,419,262	0
<b>Total Liabilities</b>	<b><u>5,896,636</u></b>	<b><u>7,701,502</u></b>	<b><u>164,835</u></b>	<b><u>6,471,592</u></b>	<b><u>179,122</u></b>
<b>Fund Equity</b>					
Fund Balance:					
Reserved for Encumbrances	0	0	46,510	9,380	32,790
Reserved for Inventory	1,290	57,228	0	755	41,028
Reserved for Loans Receivable	0	0	0	700,220	0
Reserved for Notes Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	5,762,645	12,521,806	1,404,794	2,597,564	6,740,257
<b>Total Fund Equity (Deficit)</b>	<b><u>5,763,935</u></b>	<b><u>12,579,034</u></b>	<b><u>1,451,304</u></b>	<b><u>3,307,919</u></b>	<b><u>6,814,075</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$11,660,571</u></b>	<b><u>\$20,280,536</u></b>	<b><u>\$1,616,139</u></b>	<b><u>\$9,779,511</u></b>	<b><u>\$6,993,197</u></b>

<u>Metropolitan Enforcement Group</u>	<u>Child Support Enforcement Agency</u>	<u>Crime Laboratory</u>	<u>911 System</u>	<u>Alcohol and Drug Service Board</u>
\$483,729	\$1,374,854	\$2,452	\$1,318,661	\$847,146
64,043	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	183,949	0	0	0
0	0	0	0	0
0	0	0	0	0
907,456	0	181,491	1,086,596	0
0	0	0	0	0
0	0	0	0	138,394
0	2,317	0	519	1,205
0	0	0	0	0
0	0	0	0	0
<u>\$1,455,228</u>	<u>\$1,561,120</u>	<u>\$183,943</u>	<u>\$2,405,776</u>	<u>\$986,745</u>
\$5,763	\$73,487	\$0	\$6,673	\$779
0	0	0	0	0
0	0	0	0	0
14,411	80,827	0	25,980	7,255
0	0	0	4,788	605
0	0	0	0	0
1,248	3,769	0	0	0
0	0	0	0	0
907,456	0	181,491	1,086,596	0
<u>928,878</u>	<u>158,083</u>	<u>181,491</u>	<u>1,124,037</u>	<u>8,639</u>
0	0	0	319,841	114,835
0	2,317	0	519	1,205
0	0	0	0	0
0	0	0	0	0
526,350	1,400,720	2,452	961,379	862,066
<u>526,350</u>	<u>1,403,037</u>	<u>2,452</u>	<u>1,281,739</u>	<u>978,106</u>
<u>\$1,455,228</u>	<u>\$1,561,120</u>	<u>\$183,943</u>	<u>\$2,405,776</u>	<u>\$986,745</u>

**Lorain County, Ohio**  
 Combining Balance Sheet  
*All Special Revenue Funds (continued)*  
 December 31, 1999

	<u>Law Enforcement Trust</u>	<u>Community Development Block Grant</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Totals</u>
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$0	\$479,438	\$619,822	\$236,256	\$52,919,050
Cash and Cash Equivalents in Segregated Accounts	1,067,079	0	177,823	0	1,335,098
Cash and Cash Equivalents with Fiscal Agents	0	364,074	0	0	364,074
Receivables:					
Sales Tax	0	0	0	0	904,561
Accounts	0	0	1,292	1,354	391,007
Interfund	0	0	0	0	500,000
Due From Other Funds	0	0	0	0	25,754
Due From Agency Funds:					
Property and Other Taxes	0	0	0	0	21,492,933
Special Assessments	0	0	0	12,277	12,277
Intergovernmental Receivable	0	0	5,314	50,075	1,950,046
Materials and Supplies					
Inventory	0	0	0	0	743,112
Notes Receivable	0	670,429	0	0	670,429
Loans Receivable	0	0	0	0	700,220
<b>Total Assets</b>	<b><u>\$1,067,079</u></b>	<b><u>\$1,513,941</u></b>	<b><u>\$804,251</u></b>	<b><u>\$299,962</u></b>	<b><u>\$82,008,561</u></b>
<b>Liabilities</b>					
Accounts Payable	\$0	\$29,910	\$27,422	\$14,186	\$1,751,453
Contracts Payable	0	15,193	0	1,442	443,583
Retainage Payable	0	0	0	0	8,220
Accrued Wages	0	0	13,919	0	1,706,582
Compensated Absences Payable	0	0	593	0	193,257
Interfund Payable	0	561,207	157,155	72,062	1,222,445
Due to Other Funds	0	0	0	0	112,589
Intergovernmental Payable	0	0	0	0	0
Deferred Revenue	0	0	0	12,277	21,505,210
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>606,310</u></b>	<b><u>199,089</u></b>	<b><u>99,967</u></b>	<b><u>26,943,339</u></b>
<b>Fund Equity</b>					
Fund Balance:					
Reserved for Encumbrances	0	191,574	53,973	8,549	2,984,633
Reserved for Inventory	0	0	0	0	743,112
Reserved for Loans Receivable	0	0	0	0	700,220
Reserved for Notes Receivable	0	670,429	0	0	670,429
Unreserved, Undesignated (Deficit)	1,067,079	45,628	551,189	191,446	49,966,828
<b>Total Fund Equity (Deficit)</b>	<b><u>1,067,079</u></b>	<b><u>907,631</u></b>	<b><u>605,162</u></b>	<b><u>199,995</u></b>	<b><u>55,065,222</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$1,067,079</u></b>	<b><u>\$1,513,941</u></b>	<b><u>\$804,251</u></b>	<b><u>\$299,962</u></b>	<b><u>\$82,008,561</u></b>

**Lorain County, Ohio**  
 Combining Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
*All Special Revenue Funds*  
 For the Year Ended December 31, 1999

	<u>Jail Facility Operation</u>	<u>Dog and Kennel</u>	<u>Solid Waste</u>	<u>Community Based Correctional Facility</u>	<u>Human Services</u>	<u>Substance Abuse/ Mental Health</u>
<b>Revenues</b>						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax	5,189,221	0	0	0	0	0
Charges for Services	0	240	0	0	0	0
Licenses, Permits and Fees	0	292,003	2,026,844	0	0	0
Fines and Forfeitures	0	20,833	0	0	0	0
Intergovernmental	0	0	7,305	1,338,502	17,492,204	441,061
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Other	5,714	2,200	24,000	899	21,433	0
<b>Total Revenues</b>	<b>5,194,935</b>	<b>315,276</b>	<b>2,058,149</b>	<b>1,339,401</b>	<b>17,513,637</b>	<b>441,061</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>General Government:</b>						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	33,898	0	0	0	0	199,168
Public Works	4,320,308	0	0	0	0	0
Health	0	558,558	1,946,872	0	0	0
Human Services	0	0	0	0	18,084,742	0
Economic Development and Assistance	13,286	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	0	0	0	1,340,196	0	0
<b>Total Expenditures</b>	<b>4,367,492</b>	<b>558,558</b>	<b>1,946,872</b>	<b>1,340,196</b>	<b>18,084,742</b>	<b>199,168</b>
Excess of Revenues Over (Under) Expenditures	827,443	(243,282)	111,277	(795)	(571,105)	241,893
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	0	0	0	0	1,716,347	0
Operating Transfers - Out	0	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,716,347</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	827,443	(243,282)	111,277	(795)	1,145,242	241,893
Fund Balances (Deficit) at Beginning of Year	4,877,158	241,233	2,318,566	0	(88,233)	42,880
Increase (Decrease) in Reserve for Inventory	0	0	0	0	(177)	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$5,704,601</b>	<b>(\$2,049)</b>	<b>\$2,429,843</b>	<b>(\$795)</b>	<b>\$1,056,832</b>	<b>\$284,773</b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
*All Special Revenue Funds (continued)*  
For the Year Ended December 31, 1999

	Real Estate Assessment	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
<b>Revenues</b>						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0	0	0
Charges for Services	1,998,133	396,392	954,328	0	0	717,493
Licenses, Permits and Fees	0	0	0	298,710	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	0	0	0	0	480,455	6,010,653
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	58,370
Other	0	0	0	0	0	190,328
<b>Total Revenues</b>	<b>1,998,133</b>	<b>396,392</b>	<b>954,328</b>	<b>298,710</b>	<b>480,455</b>	<b>6,976,844</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	2,117,290	507,765	749,491	380,042	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	0	0	0	491,203	0
Public Works	0	0	0	0	1,370	6,150,609
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	8,220
Intergovernmental	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,117,290</b>	<b>507,765</b>	<b>749,491</b>	<b>380,042</b>	<b>492,573</b>	<b>6,158,829</b>
Excess of Revenues Over (Under) Expenditures	(119,157)	(111,373)	204,837	(81,332)	(12,118)	818,015
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	0	0	0	0	0	0
Operating Transfers - Out	0	0	(167,396)	0	0	(153,743)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(167,396)</b>	<b>0</b>	<b>0</b>	<b>(153,743)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(119,157)	(111,373)	37,441	(81,332)	(12,118)	664,272
Fund Balances (Deficit) at Beginning of Year	3,546,228	476,911	183,330	279,237	(30,619)	1,386,928
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0	(66,402)
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$3,427,071</b>	<b>\$365,538</b>	<b>\$220,771</b>	<b>\$197,905</b>	<b>(\$42,737)</b>	<b>\$1,984,798</b>

<u>Bascule Bridge</u>	<u>Community Housing Improvement</u>	<u>Youth Services</u>	<u>Reclaim Ohio</u>	<u>Medically Handicapped Child Fund</u>	<u>Indigent Guardianship</u>	<u>Computerized Legal Research</u>	<u>TB Clinic</u>	<u>Children Services</u>
\$0	\$0	\$0	\$0	\$374,912	\$0	\$0	\$469,611	\$5,569,362
0	0	0	0	0	0	0	0	0
0	0	50,219	(4,979)	0	34,233	148,429	12,296	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
399,485	29	622,597	1,472,356	0	0	(1,050)	0	6,652,904
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	5,549	27,707	25,455	0	0	49	0
<u>399,485</u>	<u>29</u>	<u>678,365</u>	<u>1,495,084</u>	<u>400,367</u>	<u>34,233</u>	<u>147,379</u>	<u>481,956</u>	<u>12,222,266</u>
0	0	0	0	0	11,396	139,973	0	0
0	0	0	0	0	7,459	0	0	0
0	0	0	0	0	0	0	0	0
414,639	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	420,853	0
0	0	666,398	1,350,428	266,153	0	0	0	10,747,147
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>414,639</u>	<u>0</u>	<u>666,398</u>	<u>1,350,428</u>	<u>266,153</u>	<u>18,855</u>	<u>139,973</u>	<u>420,853</u>	<u>10,747,147</u>
(15,154)	29	11,967	144,656	134,214	15,378	7,406	61,103	1,475,119
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
(15,154)	29	11,967	144,656	134,214	15,378	7,406	61,103	1,475,119
(147,666)	(130)	736,212	726,180	0	142,586	167,972	565,725	4,287,526
(70)	0	0	0	0	0	0	445	1,290
<u>(162,890)</u>	<u>(\$101)</u>	<u>\$748,179</u>	<u>\$870,836</u>	<u>\$134,214</u>	<u>\$157,964</u>	<u>\$175,378</u>	<u>\$627,273</u>	<u>\$5,763,935</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
*All Special Revenue Funds (continued)*  
For the Year Ended December 31, 1999

	MRDD	Supportive Living	Community Mental Health	Golden Acres	Metropolitan Enforcement Group	Child Support Enforcement Agency
<b>Revenues</b>						
Property and Other Taxes	\$7,509,123	\$0	\$6,924,575	\$0	\$394,237	\$0
Sales Tax	0	0	0	0	0	0
Charges for Services	71,423	1,623,429	(2,000)	1,149,502	0	733,616
Licenses, Permits and Fees	0	(1,246)	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	7,468,108	2,094,296	11,400,386	1,267,380	442,795	3,446,343
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Other	32,879	0	0	22,922	6,142	0
<b>Total Revenues</b>	<b>15,081,533</b>	<b>3,716,479</b>	<b>18,322,961</b>	<b>2,439,804</b>	<b>843,174</b>	<b>4,179,959</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	0	0	0	853,790	0
Public Works	0	0	0	0	0	0
Health	(418,559)	4,817,198	21,454,555	3,337,445	0	0
Human Services	16,958,839	0	0	0	0	3,578,968
Economic Development and Assistance	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>16,540,280</b>	<b>4,817,198</b>	<b>21,454,555</b>	<b>3,337,445</b>	<b>853,790</b>	<b>3,578,968</b>
Excess of Revenues Over (Under) Expenditures	(1,458,747)	(1,100,719)	(3,131,594)	(897,641)	(10,616)	600,991
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	229,500	1,912,000	0	0	0	22,659
Operating Transfers - Out	(1,912,000)	(229,500)	0	0	0	(1,716,347)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,682,500)</b>	<b>1,682,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,693,688)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,141,247)	581,781	(3,131,594)	(897,641)	(10,616)	(1,092,697)
Fund Balances (Deficit) at Beginning of Year	15,736,669	869,523	6,439,548	7,713,849	536,966	2,496,165
Increase (Decrease) in Reserve for Inventory	(16,388)	0	(35)	(2,133)	0	(431)
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$12,579,034</b>	<b>\$1,451,304</b>	<b>\$3,307,919</b>	<b>\$6,814,075</b>	<b>\$526,350</b>	<b>\$1,403,037</b>



<u>Crime Laboratory</u>	<u>911 System</u>	<u>Alcohol and Drug Service Board</u>	<u>Law Enforcement Trust</u>	<u>Community Development Block Grant</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Totals</u>
\$192,778	\$1,171,464	\$0	\$0	\$0	\$0	\$0	\$22,606,062
0	0	0	0	0	0	0	5,189,221
0	0	0	0	0	0	74,963	7,957,717
0	0	0	0	0	11,435	0	2,627,746
0	0	0	239,690	0	101,524	0	362,047
0	1,517	3,103,298	0	634,087	982,516	396,571	66,153,798
0	0	0	0	0	0	10,767	10,767
0	0	0	0	49,281	934	0	108,585
0	0	1,327	0	0	0	4,523	371,127
<u>192,778</u>	<u>1,172,981</u>	<u>3,104,625</u>	<u>239,690</u>	<u>683,368</u>	<u>1,096,409</u>	<u>486,824</u>	<u>105,387,070</u>
0	0	0	0	0	0	(670)	3,905,287
0	0	0	0	0	0	0	7,459
192,397	925,361	0	282,609	0	854,857	0	3,833,283
0	3,144	0	0	0	306	400	10,890,776
0	0	2,837,902	0	0	0	309,950	35,264,774
0	0	0	0	0	0	62,208	51,714,883
0	0	0	0	494,273	0	39,070	546,629
0	0	0	0	0	0	0	8,220
0	0	0	0	0	0	0	1,340,196
<u>192,397</u>	<u>928,505</u>	<u>2,837,902</u>	<u>282,609</u>	<u>494,273</u>	<u>855,163</u>	<u>410,958</u>	<u>107,511,507</u>
381	244,476	266,723	(42,919)	189,095	241,246	75,866	(2,124,437)
0	0	0	0	0	12,590	0	3,893,096
0	(58,305)	0	0	0	0	0	(4,237,291)
0	(58,305)	0	0	0	12,590	0	(344,195)
381	186,171	266,723	(42,919)	189,095	253,836	75,866	(2,468,632)
2,071	1,095,822	711,229	1,109,998	718,536	353,556	124,129	57,620,085
0	(254)	154	0	0	(2,230)	0	(86,231)
<u>\$2,452</u>	<u>\$1,281,739</u>	<u>\$978,106</u>	<u>\$1,067,079</u>	<u>\$907,631</u>	<u>\$605,162</u>	<u>\$199,995</u>	<u>\$55,065,222</u>

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Jail Facility Operation Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Sales Tax	\$5,087,617	\$5,087,617		\$5,087,617	\$0
Other	5,714	5,714		5,714	0
<b>Total Revenues</b>	<b>5,093,331</b>	<b>5,093,331</b>		<b>5,093,331</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	2,585,000	2,524,372	\$0	2,524,372	60,628
Fringe Benefits	691,000	621,198	0	621,198	69,802
Supplies and Materials	107,954	86,419	5,608	92,027	15,927
Equipment	325,802	61,360	8,270	69,630	256,172
Contractual Services	536,222	389,658	30,684	420,342	115,880
Capital Outlay	2,940,000	5,030	514,196	519,226	2,420,774
Fees	788,773	628,300	69,237	697,537	91,236
Other	20,215	3,971	0	3,971	16,244
<b>Total Expenditures</b>	<b>7,994,966</b>	<b>4,320,308</b>	<b>627,995</b>	<b>4,948,303</b>	<b>3,046,663</b>
Excess of Revenues Over (Under) Expenditures	(2,901,635)	773,023	(627,995)	145,028	3,046,663
<b>Other Financing Sources</b>					
Transfers-In	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(2,901,635)	773,023	<u>(\$627,995)</u>	<u>\$145,028</u>	<u>\$3,046,663</u>
Fund Balance at Beginning of Year	4,294,638	4,294,638			
<b>Fund Balance at End of Year</b>	<b><u>\$1,393,003</u></b>	<b><u>\$5,067,661</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Dog and Kennel Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$240	\$240		\$240	\$0
Licenses, Permits and Fees	289,000	293,389		293,389	4,389
Fines and Forfeitures	20,530	20,718		20,718	188
Other	2,200	2,200		2,200	0
<b>Total Revenues</b>	<b>311,970</b>	<b>316,547</b>		<b>316,547</b>	<b>4,577</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	164,059	159,159	\$0	159,159	4,900
Fringe Benefits	48,216	45,813	0	45,813	2,403
Supplies and Materials	19,983	13,852	1,728	15,580	4,403
Equipment	4,136	1,070	500	1,570	2,566
Contractual Services	12,093	4,621	32	4,653	7,440
Capital Outlay	394,920	327,174	67,718	394,892	28
Fees	1,500	470	0	470	1,030
Other	45,099	35,812	1,445	37,257	7,842
<b>Total Expenditures</b>	<b>690,006</b>	<b>587,971</b>	<b>71,423</b>	<b>659,394</b>	<b>30,612</b>
Excess of Revenues Over (Under) Expenditures	(378,036)	(271,424)	(71,423)	(342,847)	35,189
<b>Other Financing Sources</b>					
Advances - In	150,000	150,000	0	150,000	0
Excess of Revenues Over (Under) Expenditures and Other Financing Use	(228,036)	(121,424)	<u>(\$71,423)</u>	<u>(\$192,847)</u>	<u>\$35,189</u>
Fund Balance at Beginning of Year	274,515	274,515			
<b>Fund Balance at End of Year</b>	<b>\$46,479</b>	<b>\$153,091</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Solid Waste Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$2,029,150	\$2,029,153		\$2,029,153	\$3
Other	0	24,000		24,000	24,000
<b>Total Revenues</b>	<b>2,029,150</b>	<b>2,053,153</b>		<b>2,053,153</b>	<b>24,003</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	103,268	103,062	\$0	103,062	206
Fringe Benefits	49,925	25,166	0	25,166	24,759
Supplies and Materials	14,000	10,671	235	10,906	3,094
Equipment	17,282	6,304	1,050	7,354	9,928
Contractual Services	198,082	96,476	749	97,225	100,857
Other	2,519,617	1,714,761	30,802	1,745,563	774,054
<b>Total Expenditures</b>	<b>2,902,174</b>	<b>1,956,440</b>	<b>32,836</b>	<b>1,989,276</b>	<b>912,898</b>
Excess of Revenues Over (Under) Expenditures	(873,024)	96,713	<u>(\$32,836)</u>	<u>\$63,877</u>	<u>\$936,901</u>
Fund Balance at Beginning of Year	2,179,724	2,179,724			
<b>Fund Balance at End of Year</b>	<b><u>\$1,306,700</u></b>	<b><u>\$2,276,437</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Based Correctional Facility Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$1,338,502	\$1,338,502		\$1,338,502	\$0
Other	915	899		899	(16)
<b>Total Revenues</b>	<b>1,339,417</b>	<b>1,339,401</b>		<b>1,339,401</b>	<b>(16)</b>
<b>Expenditures</b>					
Current:					
Intergovernmental:					
Salaries and Wages	840,000	822,368	\$0	822,368	17,632
Fringe Benefits	286,905	236,014	0	236,014	50,891
Supplies and Materials	166,630	131,862	7,718	139,580	27,050
Equipment	42,497	11,809	399	12,208	30,289
Contractual Services	164,979	111,904	11,014	122,918	42,061
Capital Outlay	2,001	0	2,001	2,001	0
Other	52,359	25,444	673	26,117	26,242
<b>Total Expenditures</b>	<b>1,555,371</b>	<b>1,339,401</b>	<b>21,805</b>	<b>1,361,206</b>	<b>194,165</b>
Excess of Revenues Over (Under) Expenditures	(215,954)	0	(21,805)	(21,805)	194,149
<b>Other Financing Uses</b>					
Advances-Out	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(215,954)	0	<u>(21,805)</u>	<u>(21,805)</u>	<u>\$194,149</u>
Fund Balance at Beginning of Year	0	0			
<b>Fund Balance at End of Year</b>	<b><u>(215,954)</u></b>	<b><u>\$0</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Human Services Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$18,250,266	\$18,253,423		\$18,253,423	\$3,157
Other	0	31,089		31,089	31,089
<b>Total Revenues</b>	<b>18,250,266</b>	<b>18,284,512</b>		<b>18,284,512</b>	<b>34,246</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	6,803,000	6,728,353	\$0	6,728,353	74,647
Fringe Benefits	1,043,556	1,034,071	0	1,034,071	9,485
Supplies and Materials	200,418	157,566	2,368	159,934	40,484
Equipment	237,034	202,387	4,769	207,156	29,878
Contractual Services	7,747,684	7,024,806	605,655	7,630,461	117,223
Fees	271,926	267,719	2,411	270,130	1,796
Other	3,343,572	3,081,816	85,753	3,167,569	176,003
<b>Total Expenditures</b>	<b>19,647,190</b>	<b>18,496,718</b>	<b>700,956</b>	<b>19,197,674</b>	<b>449,516</b>
Excess of Revenues Over (Under) Expenditures	(1,396,924)	(212,206)	(700,956)	(913,162)	483,762
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - In	1,716,347	1,716,347	0	1,716,347	0
Operating Transfers - Out	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>1,716,347</b>	<b>1,716,347</b>	<b>0</b>	<b>1,716,347</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	319,423	1,504,141	<u>(\$700,956)</u>	<u>\$803,185</u>	<u>\$483,762</u>
Fund Balance at Beginning of Year	658,690	658,690			
<b>Fund Balance at End of Year</b>	<b><u>\$978,113</u></b>	<b><u>\$2,162,831</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Substance Abuse/Mental Health Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$440,941	\$441,061		\$441,061	\$120
<b>Total Revenues</b>	<b>440,941</b>	<b>441,061</b>		<b>441,061</b>	<b>120</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	74,720	74,626	\$0	74,626	94
Fringe Benefits	23,117	17,105	0	17,105	6,012
Supplies and Materials	16,664	8,010	3,544	11,554	5,110
Equipment	1,000	0	0	0	1,000
Contractual Services	189,819	127,819	30,755	158,574	31,245
Other	2,803	2,075	0	2,075	728
<b>Total Expenditures</b>	<b>308,123</b>	<b>229,635</b>	<b>34,299</b>	<b>263,934</b>	<b>44,189</b>
Excess of Revenues Over (Under) Expenditures	132,818	211,426	(\$34,299)	\$177,127	\$44,309
<b>Other Financing Uses</b>					
Advances - Out	(15,000)	(15,000)	0	(15,000)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	117,818	196,426	(\$34,299)	\$162,127	\$44,309
Fund Balance at Beginning of Year	115,128	115,128			
<b>Fund Balance at End of Year</b>	<b>\$232,946</b>	<b>\$311,554</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Real Estate Assessment Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$1,996,994	\$1,998,133		\$1,998,133	\$1,139
<b>Total Revenues</b>	<b>1,996,994</b>	<b>1,998,133</b>		<b>1,998,133</b>	<b>1,139</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	508,000	482,849	\$0	482,849	25,151
Fringe Benefits	158,834	133,975	0	133,975	24,859
Supplies and Materials	44,626	22,561	9,075	31,636	12,990
Equipment	411,535	101,804	100,090	201,894	209,641
Contractual Services	3,435,668	1,301,222	1,522,339	2,823,561	612,107
Other	92,524	77,419	2,417	79,836	12,688
<b>Total Expenditures</b>	<b>4,651,187</b>	<b>2,119,830</b>	<b>1,633,921</b>	<b>3,753,751</b>	<b>897,436</b>
Excess of Revenues Over (Under) Expenditures	(2,654,193)	(121,697)	<u>(\$1,633,921)</u>	<u>(\$1,755,618)</u>	<u>\$898,575</u>
Fund Balance at Beginning of Year	3,836,135	3,836,135			
<b>Fund Balance at End of Year</b>	<b><u>\$1,181,942</u></b>	<b><u>\$3,714,438</u></b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*DRETAC Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$397,226	\$397,182		\$397,182	(\$44)
<b>Total Revenues</b>	<b>397,226</b>	<b>397,182</b>		<b>397,182</b>	<b>(44)</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	271,764	213,086	\$0	213,086	58,678
Fringe Benefits	73,414	48,770	0	48,770	24,644
Supplies and Materials	33,119	14,144	0	14,144	18,975
Equipment	178,045	162,851	6,518	169,369	8,676
Other	88,472	75,883	10,153	86,036	2,436
<b>Total Expenditures</b>	<b>644,814</b>	<b>514,734</b>	<b>16,671</b>	<b>531,405</b>	<b>113,409</b>
Excess of Revenues Over (Under) Expenditures	(247,588)	(117,552)	<u>(\$16,671)</u>	<u>(\$134,223)</u>	<u>\$113,365</u>
Fund Balance at Beginning of Year	505,790	505,790			
<b>Fund Balance at End of Year</b>	<b>\$258,202</b>	<b>\$388,238</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Certificate of Title Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$942,000	\$954,148		\$954,148	\$12,148
<b>Total Revenues</b>	<b>942,000</b>	<b>954,148</b>		<b>954,148</b>	<b>12,148</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive					
Salaries and Wages	560,800	534,318	\$0	534,318	26,482
Fringe Benefits	171,389	144,915	0	144,915	26,474
Supplies and Materials	25,898	20,178	5,451	25,629	269
Equipment	94,901	33,655	55,337	88,992	5,909
Contractual Services	44,895	35,989	6,148	42,137	2,758
Other	8,000	6,019	748	6,767	1,233
<b>Total Expenditures</b>	<b>905,883</b>	<b>775,074</b>	<b>67,684</b>	<b>842,758</b>	<b>63,125</b>
Excess of Revenues Over (Under) Expenditures	36,117	179,074	(67,684)	111,390	75,273
<b>Other Financing Uses</b>					
Operating Transfers - Out	(167,396)	(167,396)	0	(167,396)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(131,279)	11,678	(\$67,684)	(\$56,006)	\$75,273
Fund Balance at Beginning of Year	231,728	231,728			
<b>Fund Balance at End of Year</b>	<b>\$100,449</b>	<b>\$243,406</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Recorder's Equipment Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Licenses, Permits, Fees	\$294,000	\$298,242		\$298,242	\$4,242
<b>Total Revenues</b>	<b>294,000</b>	<b>298,242</b>		<b>298,242</b>	<b>4,242</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Contractual Services	132,687	79,913	\$30,614	110,527	22,160
Equipment	341,040	266,866	53,790	320,656	20,384
<b>Total Expenditures</b>	<b>473,727</b>	<b>346,779</b>	<b>84,404</b>	<b>431,183</b>	<b>42,544</b>
Excess of Revenues Over (Under) Expenditures	(179,727)	(48,537)	<u>(\$84,404)</u>	<u>(\$132,941)</u>	<u>\$46,786</u>
Fund Balance at Beginning of Year	324,400	324,400			
<b>Fund Balance at End of Year</b>	<b>\$144,673</b>	<b>\$275,863</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Intensive Supervision Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$480,456	\$480,455		\$480,455	(\$1)
<b>Total Revenues</b>	<b>480,456</b>	<b>480,455</b>		<b>480,455</b>	<b>(1)</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	287,927	287,373	\$0	287,373	554
Fringe Benefits	87,638	79,435	0	79,435	8,203
Supplies and Materials	82,521	61,680	15,253	76,933	5,588
Equipment	0	0	0	0	0
Contractual Services	49,156	46,211	0	46,211	2,945
Other	15,654	13,396	0	13,396	2,258
<b>Total Expenditures</b>	<b>522,896</b>	<b>488,095</b>	<b>15,253</b>	<b>503,348</b>	<b>19,548</b>
Excess of Revenues Over (Under) Expenditures	(42,440)	(7,640)	<u>(\$15,253)</u>	<u>(\$22,893)</u>	<u>\$19,547</u>
Fund Balance at Beginning of Year	76,353	76,353			
<b>Fund Balance at End of Year</b>	<b>\$33,913</b>	<b>\$68,713</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Motor Vehicle Gasoline Tax Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$710,241	\$717,493		\$717,493	\$7,252
Intergovernmental	5,796,855	6,021,466		6,021,466	224,611
Interest	63,200	63,200		63,200	0
Other	171,200	190,328		190,328	19,128
<b>Total Revenues</b>	<b>6,741,496</b>	<b>6,992,487</b>		<b>6,992,487</b>	<b>250,991</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Salaries and Wages	2,786,333	2,749,197	\$0	2,749,197	37,136
Fringe Benefits	772,672	734,294	0	734,294	38,378
Supplies and Materials	1,178,134	1,146,583	1,017	1,147,600	30,534
Equipment	65,000	64,123	0	64,123	877
Contractual Services	1,404,097	1,267,859	115,216	1,383,075	21,022
Other	486,321	473,441	3,754	477,195	9,126
<b>Total Expenditures</b>	<b>6,692,557</b>	<b>6,435,497</b>	<b>119,987</b>	<b>6,555,484</b>	<b>137,073</b>
Excess of Revenues Over (Under) Expenditures	48,939	556,990	(119,987)	437,003	388,064
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - Out	(153,743)	(153,743)	0	(153,743)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(153,743)</b>	<b>(153,743)</b>	<b>0</b>	<b>(153,743)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(104,804)	403,247	(\$119,987)	\$283,260	\$388,064
Fund Balance at Beginning of Year	1,013,726	1,013,726			
<b>Fund Balance at End of Year</b>	<b>\$908,922</b>	<b>\$1,416,973</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Bascule Bridge Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$490,633	\$490,633		\$490,633	\$0
<b>Total Revenues</b>	<b>490,633</b>	<b>490,633</b>		<b>490,633</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Salaries and Wages	266,700	265,933	\$0	265,933	767
Fringe Benefits	83,136	82,361	0	82,361	775
Supplies and Materials	17,753	9,845	4,675	14,520	3,233
Equipment	3,829	1,005	540	1,545	2,284
Contractual Services	26,545	20,058	3,555	23,613	2,932
Other	49,968	48,667	500	49,167	801
<b>Total Expenditures</b>	<b>447,931</b>	<b>427,869</b>	<b>9,270</b>	<b>437,139</b>	<b>10,792</b>
Excess of Revenues Over (Under) Expenditures	42,702	62,764	(9,270)	53,494	10,792
<b>Other Financing Sources (Uses)</b>					
Advances - In	0	0	0	0	0
Advances - Out	(40,000)	(40,000)	0	(40,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>0</b>	<b>(40,000)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,702	22,764	(9,270)	\$13,494	\$10,792
Fund Balance at Beginning of Year	20,427	20,427			
<b>Fund Balance at End of Year</b>	<b>\$23,129</b>	<b>\$43,191</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Housing Improvement Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$29	\$29		\$29	\$0
<b>Total Revenues</b>	<b>29</b>	<b>29</b>		<b>29</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Economic Development and Assistance					
Fringe Benefits	0	0	\$0	0	0
Contractual Services	0	0	0	0	0
Other	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	29	29	\$0	\$29	\$0
Fund Balance at Beginning of Year	\$11,720	\$11,720			
<b>Fund Balance at End of Year</b>	<b>\$11,749</b>	<b>\$11,749</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Youth Services Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$50,219	\$50,219		\$50,219	\$0
Intergovernmental	628,055	629,337		629,337	1,282
Other	5,554	5,549		5,549	(5)
<b>Total Revenues</b>	<b>683,828</b>	<b>685,105</b>		<b>685,105</b>	<b>1,277</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	368,240	338,857	\$0	338,857	29,383
Fringe Benefits	128,700	98,380	0	98,380	30,320
Supplies and Materials	7,750	4,429	0	4,429	3,321
Equipment	7,140	4,180	0	4,180	2,960
Contractual Services	298,562	214,117	32,358	246,475	52,087
Other	54,710	37,676	0	37,676	17,034
<b>Total Expenditures</b>	<b>865,102</b>	<b>697,639</b>	<b>32,358</b>	<b>729,997</b>	<b>135,105</b>
Excess of Revenues Over (Under) Expenditures	(181,274)	(12,534)	<u>(\$32,358)</u>	<u>(\$44,892)</u>	<u>\$136,382</u>
Fund Balance at Beginning of Year	784,936	784,936			
<b>Fund Balance at End of Year</b>	<b>\$603,662</b>	<b>\$772,402</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Reclaim Ohio Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$1,482,354	\$1,482,425		\$1,482,425	\$71
Other	24,891	27,707		27,707	2,816
<b>Total Revenues</b>	<b>1,507,245</b>	<b>1,510,132</b>		<b>1,510,132</b>	<b>2,887</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	851,000	823,623	\$0	823,623	27,377
Fringe Benefits	272,100	232,415	0	232,415	39,685
Supplies and Materials	21,500	7,545	0	7,545	13,955
Equipment	1,500	1,141	0	1,141	359
Contractual Services	144,555	104,630	10,898	115,528	29,027
Other	304,164	250,654	0	250,654	53,510
<b>Total Expenditures</b>	<b>1,594,819</b>	<b>1,420,008</b>	<b>10,898</b>	<b>1,430,906</b>	<b>163,913</b>
Excess of Revenues Over (Under) Expenditures	(87,574)	90,124	<u>(\$10,898)</u>	<u>\$79,226</u>	<u>\$166,800</u>
Fund Balance at Beginning of Year	693,013	693,013			
<b>Fund Balance at End of Year</b>	<b>\$605,439</b>	<b>\$783,137</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Medically Handicapped Child Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$374,912	\$374,912		\$374,912	\$0
Other	25,455	25,455		25,455	\$0
<b>Total Revenues</b>	<b>400,367</b>	<b>400,367</b>		<b>400,367</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Human Services					
Other	374,912	240,638	\$0	240,638	134,274
<b>Total Expenditures</b>	<b>374,912</b>	<b>240,638</b>	<b>0</b>	<b>240,638</b>	<b>134,274</b>
Excess of Revenues Over (Under) Expenditures	25,455	159,729	<u>\$0</u>	<u>\$159,729</u>	<u>\$134,274</u>
Fund Balance at Beginning of Year	0	0			
<b>Fund Balance at End of Year</b>	<u><b>\$25,455</b></u>	<u><b>\$159,729</b></u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Indigent Guardianship Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$34,000	\$34,263		\$34,263	\$263
<b>Total Revenues</b>	<b>34,000</b>	<b>34,263</b>		<b>34,263</b>	<b>263</b>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:					
Supplies and Materials	500	0	\$0	0	500
Contractual Services	15,500	8,000	0	8,000	7,500
Capital Outlay	500	0	0	0	500
Other	20,500	10,855	0	10,855	9,645
<b>Total Expenditures</b>	<b>37,000</b>	<b>18,855</b>	<b>0</b>	<b>18,855</b>	<b>18,145</b>
Excess of Revenues Over (Under) Expenditures	(3,000)	15,408	<u>\$0</u>	<u>\$15,408</u>	<u>\$18,408</u>
Fund Balance at Beginning of Year	141,136	141,136			
<b>Fund Balance at End of Year</b>	<b>\$138,136</b>	<b>\$156,544</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Computerized Legal Research Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$142,240	\$148,429		\$148,429	\$6,189
<b>Total Revenues</b>	<b>142,240</b>	<b>148,429</b>		<b>148,429</b>	<b>6,189</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Supplies and Materials	500	0	\$0	0	500
Equipment	8,198	0	3,198	3,198	5,000
Capital Outlay	29,980	21,476	1,938	23,414	6,566
Other	178,463	120,754	11,095	131,849	46,614
<b>Total Expenditures</b>	<b>217,141</b>	<b>142,230</b>	<b>16,231</b>	<b>158,461</b>	<b>58,680</b>
Excess of Revenues Over (Under) Expenditures	(74,901)	6,199	<u>(\$16,231)</u>	<u>(\$10,032)</u>	<u>\$64,869</u>
Fund Balance at Beginning of Year	167,349	167,349			
<b>Fund Balance at End of Year</b>	<b>\$92,448</b>	<b>\$173,548</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*TB Clinic Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$469,655	\$469,611		\$469,611	(\$44)
Charges for Services	11,998	11,999		11,999	1
Other	0	49		49	49
<b>Total Revenues</b>	<b>481,653</b>	<b>481,659</b>		<b>481,659</b>	<b>6</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Health:</b>					
Salaries and Wages	239,925	235,071	\$0	235,071	4,854
Fringe Benefits	106,717	78,634	0	78,634	28,083
Supplies and Materials	30,945	21,687	0	21,687	9,258
Equipment	22,250	19,479	0	19,479	2,771
Contractual Services	76,000	60,658	0	60,658	15,342
Other	10,225	10,008	0	10,008	217
<b>Total Expenditures</b>	<b>486,062</b>	<b>425,537</b>	<b>0</b>	<b>425,537</b>	<b>60,525</b>
Excess of Revenues Over (Under) Expenditures	(4,409)	56,122	<u>\$0</u>	<u>\$56,122</u>	<u>\$60,531</u>
Fund Balance at Beginning of Year	<u>577,370</u>	<u>577,370</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$572,961</u></b>	<b><u>\$633,492</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Children Services Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$5,568,631	\$5,569,362		\$5,569,362	\$731
Intergovernmental	<u>6,246,794</u>	<u>6,247,604</u>		<u>6,247,604</u>	<u>810</u>
<b>Total Revenues</b>	<b>11,815,425</b>	<b>11,816,966</b>		<b>11,816,966</b>	<b>1,541</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	3,814,842	3,775,183	\$0	3,775,183	39,659
Fringe Benefits	1,091,512	988,937	0	988,937	102,575
Supplies and Materials	100,001	73,972	0	73,972	26,029
Equipment	605,000	387,398	23,190	410,588	194,412
Contractual Services	5,149,186	4,738,768	5,491	4,744,259	404,927
Fees	48,010	41,779	0	41,779	6,231
Other	<u>571,433</u>	<u>528,223</u>	<u>788</u>	<u>529,011</u>	<u>42,422</u>
<b>Total Expenditures</b>	<b><u>11,379,984</u></b>	<b><u>10,534,260</u></b>	<b><u>29,469</u></b>	<b><u>10,563,729</u></b>	<b><u>816,255</u></b>
Excess of Revenues Over (Under) Expenditures	435,441	1,282,706	<u>(\$29,469)</u>	<u>\$1,253,237</u>	<u>\$817,796</u>
Fund Balance at Beginning of Year	<u>4,779,350</u>	<u>4,779,350</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$5,214,791</u></b>	<b><u>\$6,062,056</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
MRDD Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$7,509,006	\$7,509,123		\$7,509,123	\$117
Charges for Services	106,400	106,300		106,300	(100)
Intergovernmental	7,439,335	7,441,346		7,441,346	2,011
Other	33,300	32,879		32,879	(421)
<b>Total Revenues</b>	<b>15,088,041</b>	<b>15,089,648</b>		<b>15,089,648</b>	<b>1,607</b>
<b>Expenditures</b>					
Current:					
Human Services					
Salaries and Wages	9,605,000	9,516,227	\$0	9,516,227	88,773
Fringe Benefits	3,635,000	3,415,451	0	3,415,451	219,549
Supplies and Materials	295,660	263,883	12,228	276,111	19,549
Equipment	148,352	100,983	6,246	107,229	41,123
Contractual Services	3,807,692	3,289,420	219,356	3,508,776	298,916
Capital Outlay	7,192,344	143,605	18,080	161,685	7,030,659
Other	295,679	228,339	12,831	241,170	54,509
<b>Total Expenditures</b>	<b>24,979,727</b>	<b>16,957,908</b>	<b>268,741</b>	<b>17,226,649</b>	<b>7,753,078</b>
Excess of Revenues Over (Under) Expenditures	(9,891,686)	(1,868,260)	(268,741)	(2,137,001)	7,754,685
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - In	229,500	229,500	0	229,500	0
Operating Transfers - Out	(2,017,000)	(1,912,000)	0	(1,912,000)	105,000
<b>Total Other Financing Sources (Uses)</b>	<b>(1,787,500)</b>	<b>(1,682,500)</b>	<b>0</b>	<b>(1,682,500)</b>	<b>105,000</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(11,679,186)	(3,550,760)	(\$268,741)	(\$3,819,501)	\$7,859,685
Fund Balance at Beginning of Year	15,976,446	15,976,446			
<b>Fund Balance at End of Year</b>	<b>\$4,297,260</b>	<b>\$12,425,686</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Supportive Living Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$1,597,000	\$1,596,980		\$1,596,980	(\$20)
Intergovernmental	1,905,072	1,905,751		1,905,751	679
<b>Total Revenues</b>	<b>3,502,072</b>	<b>3,502,731</b>		<b>3,502,731</b>	<b>659</b>
<b>Expenditures</b>					
<i>Current:</i>					
<i>Health:</i>					
Salaries	2,096,000	2,021,428	\$0	2,021,428	74,572
Fringe Benefits	733,800	683,345	0	683,345	50,455
Supplies and Materials	176,850	124,954	5,695	130,649	46,201
Equipment	32,787	22,039	1,230	23,269	9,518
Contractual Services	2,975,884	2,184,533	88,189	2,272,722	703,162
Capital Outlay	41,508	29,498	0	29,498	12,010
Other	78,216	66,297	0	66,297	11,919
<b>Total Expenditures</b>	<b>6,135,045</b>	<b>5,132,094</b>	<b>95,114</b>	<b>5,227,208</b>	<b>907,837</b>
Excess of Revenues Over (Under) Expenditures	(2,632,973)	(1,629,363)	(95,114)	(1,724,477)	908,496
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - In	1,912,000	1,912,000	0	1,912,000	0
Operating Transfers - Out	(229,500)	(229,500)	0	(229,500)	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,682,500</b>	<b>1,682,500</b>	<b>0</b>	<b>1,682,500</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(950,473)	53,137	<u>(\$95,114)</u>	<u>(\$41,977)</u>	<u>\$908,496</u>
Fund Balance at Beginning of Year	1,191,557	1,191,557			
<b>Fund Balance at End of Year</b>	<b>\$241,084</b>	<b>\$1,244,694</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Mental Health Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$6,924,573	\$6,924,575		\$6,924,575	\$2
Intergovernmental	11,834,905	11,834,905		11,834,905	0
<b>Total Revenues</b>	<b>18,759,478</b>	<b>18,759,480</b>		<b>18,759,480</b>	<b>2</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	550,000	501,468	\$0	501,468	48,532
Fringe Benefits	140,950	119,486	0	119,486	21,464
Supplies and Materials	29,000	18,403	0	18,403	10,597
Equipment	220,554	208,951	0	208,951	11,603
Contractual Services	21,291,691	20,456,293	32,887	20,489,180	802,511
Other	160,500	138,025	0	138,025	22,475
<b>Total Expenditures</b>	<b>22,392,695</b>	<b>21,442,626</b>	<b>32,887</b>	<b>21,475,513</b>	<b>917,182</b>
Excess of Revenues Over (Under) Expenditures	(3,633,217)	(2,683,146)	(32,887)	(2,716,033)	917,184
<b>Other Financing Uses</b>					
Advances - Out	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(3,633,217)	(2,683,146)	<u>(\$32,887)</u>	<u>(\$2,716,033)</u>	<u>\$917,184</u>
Fund Balance at Beginning of Year	4,742,236	4,742,236			
<b>Fund Balance at End of Year</b>	<b><u>\$1,109,019</u></b>	<b><u>\$2,059,090</u></b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Golden Acres Fund*  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$0	\$0		\$0	\$0
Charges for Services	1,141,320	1,149,502		1,149,502	8,182
Intergovernmental	1,267,379	1,267,380		1,267,380	1
Other	22,890	22,922		22,922	32
<b>Total Revenues</b>	<b>2,431,589</b>	<b>2,439,804</b>		<b>2,439,804</b>	<b>8,215</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	1,921,981	1,900,324	\$0	1,900,324	21,657
Fringe Benefits	613,100	571,486	0	571,486	41,614
Supplies and Materials	497,066	357,108	70,580	427,688	69,378
Equipment	49,020	23,218	20,971	44,189	4,831
Contractual Services	746,237	576,483	10,038	586,521	159,716
Other	46,704	37,281	355	37,636	9,068
<b>Total Expenditures</b>	<b>3,874,108</b>	<b>3,465,900</b>	<b>101,944</b>	<b>3,567,844</b>	<b>306,264</b>
Excess of Revenues Over (Under) Expenditures	(1,442,519)	(1,026,096)	( <b>\$101,944</b> )	( <b>\$1,128,040</b> )	<b>\$314,479</b>
Fund Balance at Beginning of Year	7,978,265	7,978,265			
<b>Fund Balance at End of Year</b>	<b>\$6,535,746</b>	<b>\$6,952,169</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Metropolitan Enforcement Group Fund*  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$394,153	\$394,237		\$394,237	\$84
Intergovernmental	187,108	187,109		187,109	1
Other	6,142	6,142		6,142	0
<b>Total Revenues</b>	<b>587,403</b>	<b>587,488</b>		<b>587,488</b>	<b>85</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	484,857	383,798	\$0	383,798	101,059
Fringe Benefits	126,690	104,584	0	104,584	22,106
Supplies and Materials	20,194	12,621	0	12,621	7,573
Equipment	16,000	0	0	0	16,000
Contractual Services	75,057	46,852	3,000	49,852	25,205
Other	174,043	72,289	0	72,289	101,754
<b>Total Expenditures</b>	<b>896,841</b>	<b>620,144</b>	<b>3,000</b>	<b>623,144</b>	<b>273,697</b>
Excess of Revenues Over (Under) Expenditures	(309,438)	(32,656)	<u>(\$3,000)</u>	<u>(\$35,656)</u>	<u>\$273,782</u>
Fund Balance at Beginning of Year	516,385	516,385			
<b>Fund Balance at End of Year</b>	<b>\$206,947</b>	<b>\$483,729</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Child Support Enforcement Agency Fund*  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$632,713	\$632,732		\$632,732	\$19
Intergovernmental	3,445,922	3,446,343		3,446,343	421
<b>Total Revenues</b>	<b>4,078,635</b>	<b>4,079,075</b>		<b>4,079,075</b>	<b>440</b>
<b>Expenditures</b>					
Current:					
Human Services					
Salaries and Wages	2,098,307	2,093,633	\$0	2,093,633	4,674
Fringe Benefits	652,227	626,502	0	626,502	25,725
Supplies and Materials	62,760	37,387	0	37,387	25,373
Equipment	0	0	0	0	0
Contractual Services	1,206,132	1,012,824	38,807	1,051,631	154,501
Other	199,795	132,399	21,022	153,421	46,374
<b>Total Expenditures</b>	<b>4,219,221</b>	<b>3,902,745</b>	<b>59,829</b>	<b>3,962,574</b>	<b>256,647</b>
Excess of Revenues Over (Under) Expenditures	(140,586)	176,330	(59,829)	116,501	257,087
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - in	22,659	22,659	0	22,659	0
Operating Transfers - Out	(1,716,347)	(1,716,347)	0	(1,716,347)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,693,688)</b>	<b>(1,693,688)</b>	<b>0</b>	<b>(1,693,688)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,834,274)	(1,517,358)	(\$59,829)	(\$1,577,187)	\$257,087
Fund Balance at Beginning of Year	2,892,212	2,892,212			
<b>Fund Balance at End of Year</b>	<b>\$1,057,938</b>	<b>\$1,374,854</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Crime Laboratory Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$192,735	\$192,778		\$192,778	\$43
Intergovernmental	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
<b>Total Revenues</b>	<b>192,735</b>	<b>192,778</b>		<b>192,778</b>	<b>43</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Contractual Services	192,398	192,397	\$0	192,397	1
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>192,398</b>	<b>192,397</b>	<b>0</b>	<b>192,397</b>	<b>1</b>
Excess of Revenues Over (Under) Expenditures	337	381	<u>\$0</u>	<u>\$381</u>	<u>\$44</u>
Fund Balance at Beginning of Year	<u>2,071</u>	<u>2,071</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$2,408</u></b>	<b><u>\$2,452</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*911 System Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$1,171,287	\$1,171,464		\$1,171,464	\$177
Intergovernmental	1,517	1,517		1,517	0
<b>Total Revenues</b>	<b>1,172,804</b>	<b>1,172,981</b>		<b>1,172,981</b>	<b>177</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	600,000	536,691	\$0	536,691	63,309
Fringe Benefits	191,500	145,186	0	145,186	46,314
Supplies and Materials	10,612	5,388	0	5,388	5,224
Equipment	508,034	90,998	323,195	414,193	93,841
Contractual Services	161,689	126,256	195	126,451	35,238
Other	126,296	58,681	3,124	61,805	64,491
<b>Total Expenditures</b>	<b>1,598,131</b>	<b>963,200</b>	<b>326,514</b>	<b>1,289,714</b>	<b>308,417</b>
Excess of Revenues Over (Under) Expenditures	(425,327)	209,781	(326,514)	(116,733)	308,594
<b>Other Financing Uses</b>					
Operating Transfers - Out	(58,305)	(58,305)	0	(58,305)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(483,632)	151,476	<u>(\$326,514)</u>	<u>(\$175,038)</u>	<u>\$308,594</u>
Fund Balance at Beginning of Year	1,167,185	1,167,185			
<b>Fund Balance at End of Year</b>	<b>\$683,553</b>	<b>\$1,318,661</b>			

**Lorain County, Ohio.**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Alcohol and Drug Service Board Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$3,133,680	\$3,133,676		\$3,133,676	(\$4)
Other	<u>2,077</u>	<u>1,327</u>		<u>1,327</u>	<u>(750)</u>
<b>Total Revenues</b>	<b>3,135,757</b>	<b>3,135,003</b>		<b>3,135,003</b>	<b>(754)</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	178,096	167,135	\$0	167,135	10,961
Fringe Benefits	38,638	37,298	0	37,298	1,340
Supplies and Materials	5,696	5,371	131	5,502	194
Equipment	11,181	5,741	0	5,741	5,440
Contractual Services	2,907,279	2,630,892	115,483	2,746,375	160,904
Other	<u>12,506</u>	<u>10,379</u>	<u>0</u>	<u>10,379</u>	<u>2,127</u>
<b>Total Expenditures</b>	<b>3,153,396</b>	<b>2,856,816</b>	<b>115,614</b>	<b>2,972,430</b>	<b>180,966</b>
Excess of Revenues Over (Under) Expenditures	(17,639)	278,187	<u>(\$115,614)</u>	<u>\$162,573</u>	<u>\$180,212</u>
Fund Balance at Beginning of Year	<u>568,959</u>	<u>568,959</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$551,320</u></b>	<b><u>\$847,146</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*CDBG Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$634,966	\$634,087		\$634,087	(\$879)
<b>Total Revenues</b>	<b>634,966</b>	<b>634,087</b>		<b>634,087</b>	<b>(879)</b>
<b>Expenditures</b>					
Current:					
Economic Development and Assistance:					
Supplies	14,000	49	\$0	49	13,951
Equipment	5,000	0	0	0	5,000
Contractual Services	744,502	403,796	224,377	628,173	116,329
Other	94,809	19,733	12,300	32,033	62,776
<b>Total Expenditures</b>	<b>858,311</b>	<b>423,578</b>	<b>236,677</b>	<b>660,255</b>	<b>198,056</b>
Excess of Revenues Over (Under) Expenditures	(223,345)	210,509	(236,677)	(26,168)	197,177
<b>Other Financing Sources (Uses)</b>					
Advances - In	436,511	436,511	0	436,511	0
Advances - Out	(350,000)	(350,000)	0	(350,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>86,511</b>	<b>86,511</b>	<b>0</b>	<b>86,511</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(136,834)	297,020	<u>(\$236,677)</u>	<u>\$60,343</u>	<u>\$197,177</u>
Fund Balance at Beginning of Year	182,418	182,418			
<b>Fund Balance at End of Year</b>	<b><u>\$45,584</u></b>	<b><u>\$479,438</u></b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*COPS Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$123,311	\$123,311		\$123,311	\$0
<b>Total Revenues</b>	<b>123,311</b>	<b>123,311</b>		<b>123,311</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	113,738	104,795	\$0	104,795	8,943
Fringe Benefits	34,718	32,921	0	32,921	1,797
Supplies and Materials	0	0	0	0	0
Contractual Services	0	0	0	0	0
<b>Total Expenditures</b>	<b>148,456</b>	<b>137,716</b>	<b>0</b>	<b>137,716</b>	<b>10,740</b>
Excess of Revenues Over (Under) Expenditures	(25,145)	(14,405)	<u>\$0</u>	<u>(\$14,405)</u>	<u>\$10,740</u>
Fund Balance at Beginning of Year	40,764	40,764			
<b>Fund Balance at End of Year</b>	<b>\$15,619</b>	<b>\$26,359</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*PAIR Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$310,822	\$310,822		\$310,822	\$0
<b>Total Revenues</b>	<b>310,822</b>	<b>310,822</b>		<b>310,822</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	63,000	62,331	\$0	62,331	669
Fringe Benefits	22,100	20,421	0	20,421	1,679
Supplies and Materials	8,000	3,632	0	3,632	4,368
Contractual Services	188,400	135,219	10,731	145,950	42,450
Other	7,500	4,232	0	4,232	3,268
<b>Total Expenditures</b>	<b>289,000</b>	<b>225,835</b>	<b>10,731</b>	<b>236,566</b>	<b>52,434</b>
Excess of Revenues Over (Under) Expenditures	21,822	84,987	<u>(\$10,731)</u>	<u>\$74,256</u>	<u>\$52,434</u>
Fund Balance at Beginning of Year	102,462	102,462			
<b>Fund Balance at End of Year</b>	<b>\$124,284</b>	<b>\$187,449</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Day Reporting Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$67	\$67		\$67	\$0
<b>Total Revenues</b>	<u>67</u>	<u>67</u>		<u>67</u>	<u>0</u>
<b>Expenditures</b>					
Current:					
Public Safety:					
Fringe Benefits	95	95	\$0	95	0
Other	9,770	9,770	0	9,770	0
<b>Total Expenditures</b>	<u>9,865</u>	<u>9,865</u>	<u>0</u>	<u>9,865</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(9,798)	(9,798)	<u>\$0</u>	<u>(\$9,798)</u>	<u>\$0</u>
Fund Balance at Beginning of Year	<u>9,798</u>	<u>9,798</u>			
<b>Fund Balance at End of Year</b>	<u>\$0</u>	<u>\$0</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*T - Federal Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$289,409	\$289,394		\$289,394	(\$15)
<b>Total Revenues</b>	<b>289,409</b>	<b>289,394</b>		<b>289,394</b>	<b>(15)</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Salaries and Wages	76,267	59,471	\$0	59,471	16,796
Fringe Benefits	32,052	14,643	0	14,643	17,409
Supplies and Materials	1,000	73	0	73	927
Equipment	58,284	19,627	0	19,627	38,657
Contractual Services	60,860	25,617	14,853	40,470	20,390
Other	7,636	654	0	654	6,982
<b>Total Expenditures</b>	<b>236,099</b>	<b>120,085</b>	<b>14,853</b>	<b>134,938</b>	<b>101,161</b>
Excess of Revenues Over (Under) Expenditures	53,310	169,309	(\$14,853)	\$154,456	\$101,146
Fund Balance at Beginning of Year	22	22			
<b>Fund Balance at End of Year</b>	<b>\$53,332</b>	<b>\$169,331</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Prosecutor's Victim Witness Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$90,133	\$90,133		\$90,133	\$0
<b>Total Revenues</b>	<b>90,133</b>	<b>90,133</b>		<b>90,133</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	63,585	52,091	\$0	52,091	11,494
Fringe Benefits	31,915	27,048	0	27,048	4,867
Supplies and Materials	800	630	0	630	170
Equipment	0	0	0	0	0
Other	0	0	0	0	0
<b>Total Expenditures</b>	<b>96,300</b>	<b>79,769</b>	<b>0</b>	<b>79,769</b>	<b>16,531</b>
Excess of Revenues Over (Under) Expenditures	(6,167)	10,364	<b>\$0</b>	<b>\$10,364</b>	<b>\$16,531</b>
Fund Balance at Beginning of Year	30,275	30,275			
<b>Fund Balance at End of Year</b>	<b>\$24,108</b>	<b>\$40,639</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Drug Enforcement Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$22,353	\$22,353		\$22,353	\$0
<b>Total Revenues</b>	<b>22,353</b>	<b>22,353</b>		<b>22,353</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	28,100	27,150	\$0	27,150	950
Fringe Benefits	6,725	4,497	0	4,497	2,228
Supplies and Materials	5,000	1,495	0	1,495	3,505
Capital Outlay	0	0	0	0	0
Contractual Services	0	0	0	0	0
<b>Total Expenditures</b>	<b>39,825</b>	<b>33,142</b>	<b>0</b>	<b>33,142</b>	<b>6,683</b>
Excess of Revenues Over (Under) Expenditures	(17,472)	(10,789)	0	(10,789)	6,683
<b>Other Financing Sources</b>					
Operating Transfers - In	0	0	0	0	0
Excess of Revenues and Other Financing Sources Under Expenditures	(17,472)	(10,789)	<u>\$0</u>	<u>(\$10,789)</u>	<u>\$6,683</u>
Fund Balance at Beginning of Year	18,686	18,686			
<b>Fund Balance at End of Year</b>	<b>\$1,214</b>	<b>\$7,897</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Enforcement and Education Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Fines and Forfeitures	\$1,183	\$1,172		\$1,172	(\$11)
<b>Total Revenues</b>	<b>1,183</b>	<b>1,172</b>		<b>1,172</b>	<b>(11)</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Supplies and Materials	4,000	0	\$0	0	4,000
Equipment	11,790	6,720	0	6,720	5,070
<b>Total Expenditures</b>	<b>15,790</b>	<b>6,720</b>	<b>0</b>	<b>6,720</b>	<b>9,070</b>
Excess of Revenues Over (Under) Expenditures	(14,607)	(5,548)	<u>\$0</u>	<u>(\$5,548)</u>	<u>\$9,059</u>
Fund Balance at Beginning of Year	14,907	14,907			
<b>Fund Balance at End of Year</b>	<b>\$300</b>	<b>\$9,359</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Able Grant - Title I Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$7,894	\$8,456		\$8,456	\$562
<b>Total Revenues</b>	<b>7,894</b>	<b>8,456</b>		<b>8,456</b>	<b>562</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Contractual Services	9,698	8,445	\$1,253	9,698	0
Other	0	0	0	0	0
<b>Total Expenditures</b>	<b>9,698</b>	<b>8,445</b>	<b>1,253</b>	<b>9,698</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(1,804)	11	(1,253)	(1,242)	562
<b>Other Financing Sources (Uses)</b>					
Advances - In	3,500	3,500	0	3,500	0
Advances - Out	(4,069)	(4,069)	0	(4,069)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(569)</b>	<b>(569)</b>	<b>0</b>	<b>(569)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(2,373)	(558)	<u>(\$1,253)</u>	<u>(\$1,811)</u>	<u>\$562</u>
Fund Balance at Beginning of Year	3,579	3,579			
<b>Fund Balance at End of Year</b>	<b>\$1,206</b>	<b>\$3,021</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Linkages Plus/Byrne Memorial Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$43,654	\$43,654		\$43,654	\$0
<b>Total Revenues</b>	<b>43,654</b>	<b>43,654</b>		<b>43,654</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Salaries and Wages	29,197	26,018	\$0	26,018	3,179
Fringe Benefits	10,314	8,953	0	8,953	1,361
Supplies and Materials	705	589	91	680	25
Equipment	2,000	0	0	0	2,000
Contractual Services	9,594	7,429	1,350	8,779	815
Other	600	313	0	313	287
<b>Total Expenditures</b>	<b>52,410</b>	<b>43,302</b>	<b>1,441</b>	<b>44,743</b>	<b>7,667</b>
Excess of Revenues Over (Under) Expenditures	(8,756)	352	(1,441)	(1,089)	7,667
<b>Other Financing Sources (Uses)</b>					
Advances - In	10,000	10,000	0	10,000	0
Advances - Out	(5,000)	(5,000)	0	(5,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,756)	5,352	<u>(\$1,441)</u>	<u>\$3,911</u>	<u>\$7,667</u>
Fund Balance at Beginning of Year	8,628	8,628			
<b>Fund Balance at End of Year</b>	<b>\$4,872</b>	<b>\$13,980</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Local Law Enforcement Block Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$42,189	\$42,189		\$42,189	\$0
Interest	934	934		934	0
<b>Total Revenues</b>	<b>43,123</b>	<b>43,123</b>		<b>43,123</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Equipment	47,115	4,228	\$42,344	46,572	543
<b>Total Expenditures</b>	<b>47,115</b>	<b>4,228</b>	<b>42,344</b>	<b>46,572</b>	<b>543</b>
Excess of Revenues Over (Under) Expenditures	(3,992)	38,895	(42,344)	(3,449)	543
<b>Other Financing Sources</b>					
Operating Transfers - In	275	275	0	275	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(3,717)	39,170	( <u>\$42,344</u> )	( <u>\$3,174</u> )	<u>\$543</u>
Fund Balance at Beginning of Year	3,718	3,718			
<b>Fund Balance at End of Year</b>	<u><b>\$1</b></u>	<u><b>\$42,888</b></u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Juvenile Diversion Mediation Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$22,713	\$22,713		\$22,713	\$0
Total Revenues	22,713	22,713		22,713	0
<b>Expenditures</b>					
Current:					
Public Safety					
Other	22,713	22,713	\$0	22,713	0
Total Expenditures	22,713	22,713	0	22,713	0
Excess of Revenues Over (Under) Expenditures	0	0	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Balance at Beginning of Year	0	0			
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
County Probation Services  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Licenses, Permits, Fees	\$10,496	\$10,496		\$10,496	\$0
Total Revenues	10,496	10,496		10,496	0
<b>Expenditures</b>					
Current:					
Public Safety:					
Contractual Services	0	0	\$0	0	0
Total Expenditures	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	10,496	10,496	<u>\$0</u>	<u>\$10,496</u>	<u>\$0</u>
Fund Balance at Beginning of Year	873	873			
Fund Balance at End of Year	<u>\$11,369</u>	<u>\$11,369</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Court Security Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$72,000	\$72,000		\$72,000	\$0
<b>Total Revenues</b>	<b>72,000</b>	<b>72,000</b>		<b>72,000</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Other	69,000	30,671	\$3,806	34,477	34,523
<b>Total Expenditures</b>	<b>69,000</b>	<b>30,671</b>	<b>3,806</b>	<b>34,477</b>	<b>34,523</b>
Excess of Revenues Over (Under) Expenditures	3,000	41,329	<u>(\$3,806)</u>	<u>\$37,523</u>	<u>\$34,523</u>
Fund Balance at Beginning of Year	0	0			
<b>Fund Balance at End of Year</b>	<b>\$3,000</b>	<b>\$41,329</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Court Mediation Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$9,410	\$9,411		\$9,411	\$1
<b>Total Revenues</b>	<b>9,410</b>	<b>9,411</b>		<b>9,411</b>	<b>1</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries	59,976	22,533	\$0	22,533	37,443
Fringe Benefits	9,907	1,227	0	1,227	8,680
Supplies	2,500	560	0	560	1,940
Equipment	7,500	275	6,196	6,471	1,029
Contractual Services	1,315	1,315	0	1,315	0
Other	1,885	383	\$350	733	1,152
<b>Total Expenditures</b>	<b>83,083</b>	<b>26,293</b>	<b>6,546</b>	<b>32,839</b>	<b>50,244</b>
Excess of Revenues Over (Under) Expenditures	(73,673)	(16,882)	(6,546)	(23,428)	50,245
<b>Other Financing Sources</b>					
Advances - In	70,768	70,768	0	70,768	0
Operating Transfers - In	12,315	12,315	0	12,315	0
<b>Total Other Financing Sources</b>	<b>83,083</b>	<b>83,083</b>	<b>0</b>	<b>83,083</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	9,410	66,201	<u>(\$6,546)</u>	<u>\$59,655</u>	<u>\$50,245</u>
Fund Balance at Beginning of Year	0	0			
<b>Fund Balance at End of Year</b>	<b>\$9,410</b>	<b>\$66,201</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Recycle Ohio Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$240,657	\$240,657		\$240,657	\$0
Other	3,858	3,858		3,858	0
<b>Total Revenues</b>	<b>244,515</b>	<b>244,515</b>		<b>244,515</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Health:					
Supplies and Materials	77,823	77,801	\$0	77,801	22
Equipment	1,670	1,670	0	1,670	0
Contractual Services	130,050	110,149	19,650	129,799	251
Other	57,926	57,061	805	57,866	60
<b>Total Expenditures</b>	<b>267,469</b>	<b>246,681</b>	<b>20,455</b>	<b>267,136</b>	<b>333</b>
Excess of Revenues Over (Under) Expenditures	(22,954)	(2,166)	(\$20,455)	(\$22,621)	\$333
Fund Balance at Beginning of Year	32,065	32,065			
<b>Fund Balance at End of Year</b>	<b>\$9,111</b>	<b>\$29,899</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Marriage Licenses Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$78,512	\$77,413		\$77,413	(\$1,099)
<b>Total Revenues</b>	<b>78,512</b>	<b>77,413</b>		<b>77,413</b>	<b>(1,099)</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Fees	5,000	2,577	\$0	2,577	2,423
Other	78,024	67,694	0	67,694	10,330
<b>Total Expenditures</b>	<b>83,024</b>	<b>70,271</b>	<b>0</b>	<b>70,271</b>	<b>12,753</b>
Excess of Revenues Over (Under) Expenditures	(4,512)	7,142	<u>\$0</u>	<u>\$7,142</u>	<u>\$11,654</u>
Fund Balance at Beginning of Year	57,853	57,853			
<b>Fund Balance at End of Year</b>	<b>\$53,341</b>	<b>\$64,995</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Ditch Maintenance Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Special Assessments	\$10,767	\$10,767		\$10,767	\$0
<b>Total Revenues</b>	<b>10,767</b>	<b>10,767</b>		<b>10,767</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Other	400	400	\$0	400	0
<b>Total Expenditures</b>	<b>400</b>	<b>400</b>	<b>0</b>	<b>400</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	10,367	10,367	<u>\$0</u>	<u>\$10,367</u>	<u>\$0</u>
Fund Balance at Beginning of Year	79,107	79,107			
<b>Fund Balance at End of Year</b>	<b><u>\$89,474</u></b>	<b><u>\$89,474</u></b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Model Township Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$22,339	\$22,339		\$22,339	\$0
<b>Total Revenues</b>	<b>22,339</b>	<b>22,339</b>		<b>22,339</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Economic Development					
Equipment	3,000	0	\$0	0	3,000
Contractual Services	48,100	36,278	3,722	40,000	8,100
Other	12,899	0	0	0	12,899
<b>Total Expenditures</b>	<b>63,999</b>	<b>36,278</b>	<b>3,722</b>	<b>40,000</b>	<b>23,999</b>
Excess of Revenues Over (Under) Expenditures	(41,660)	(13,939)	<u>(\$3,722)</u>	<u>(\$17,661)</u>	<u>\$23,999</u>
Fund Balance at Beginning of Year	41,660	41,660			
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$27,721</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Local Integration Project Fund*  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Other	\$665	\$665		\$665	\$0
<b>Total Revenues</b>	<b>665</b>	<b>665</b>		<b>665</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Human Services					
Fringe Benefits	390	390	\$0	390	0
Equipment	6,693	6,693	0	6,693	0
Contractual Services	2,200	2,200	0	2,200	0
Other	16,985	16,985	0	16,985	0
<b>Total Expenditures</b>	<b>26,268</b>	<b>26,268</b>	<b>0</b>	<b>26,268</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(25,603)	(25,603)	0	(25,603)	0
<b>Other Financing Sources</b>					
Advances - In	2,362	2,362	0	2,362	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(23,241)	(23,241)	<u>\$0</u>	<u>(\$23,241)</u>	<u>\$0</u>
Fund Balance at Beginning of Year	25,603	25,603			
<b>Fund Balance at End of Year</b>	<b><u>\$2,362</u></b>	<b><u>\$2,362</u></b>			

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>- Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$83,501	\$83,500		\$83,500	(\$1)
<b>Total Revenues</b>	<b>83,501</b>	<b>83,500</b>		<b>83,500</b>	<b>(1)</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries	60,500	55,145	\$0	55,145	5,355
Fringe Benefits	23,672	22,589	0	22,589	1,083
Other	2,200	1,826	0	1,826	374
<b>Total Expenditures</b>	<b>86,372</b>	<b>79,560</b>	<b>0</b>	<b>79,560</b>	<b>6,812</b>
Excess of Revenues Over (Under) Expenditures	(2,871)	3,940	0	3,940	6,811
<b>Other Financing Sources</b>					
Advances - In	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(2,871)	3,940	<u>\$0</u>	<u>\$3,940</u>	<u>\$6,811</u>
Fund Balance at Beginning of Year	17,865	17,865			
<b>Fund Balance at End of Year</b>	<b>\$14,994</b>	<b>\$21,805</b>			

## Debt Service Fund

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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.

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$2,006,942	\$2,006,942		\$2,006,942	\$0
Intergovernmental	1,616,627	1,617,749		1,617,749	1,122
Special Assessments	226,396	231,980		231,980	5,584
<b>Total Revenues</b>	<b>3,849,965</b>	<b>3,856,671</b>		<b>3,856,671</b>	<b>6,706</b>
<b>Expenditures</b>					
Note Principal Retirement	6,665,000	6,665,000	\$0	6,665,000	0
Note Interest	211,346	211,346	0	211,346	0
General Obligation Bond Principal Retirement	732,937	732,937	0	732,937	0
General Obligation Interest	546,439	423,020	0	423,020	123,419
Special Assessment Principal Retirement	124,418	124,418	0	124,418	0
Special Assessment Interest	73,002	73,002	0	73,002	0
Fiscal Charges	285,697	59,369	1,175	60,544	225,153
<b>Total Expenditures</b>	<b>8,638,839</b>	<b>8,289,092</b>	<b>1,175</b>	<b>8,290,267</b>	<b>348,572</b>
Excess of Revenues Over (Under) Expenditures	(4,788,874)	(4,432,421)	(1,175)	(4,433,596)	355,278
<b>Other Financing Sources (Uses)</b>					
Proceeds of Notes	5,560,000	5,560,000	0	5,560,000	0
Operating Transfers - In	1,152,151	1,152,151	0	1,152,151	0
Operating Transfers - Out	(932,104)	(932,104)	0	(932,104)	0
<b>Total Other Financing Sources (Uses)</b>	<b>5,780,047</b>	<b>5,780,047</b>	<b>0</b>	<b>5,780,047</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	991,173	1,347,626	( <u>\$1,175</u> )	<u>\$1,346,451</u>	<u>\$355,278</u>
Fund Balance at Beginning of Year	5,678,406	5,678,406			
<b>Fund Balance at End of Year</b>	<b>\$6,669,579</b>	<b>\$7,026,032</b>			

## Capital Projects Funds

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

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

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

**Lorain County, Ohio**  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 1999

	<u>Q Construction</u>	<u>Jail Facility Construction</u>	<u>Totals</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$11,771,459	\$2,973,723	\$14,745,182
Accounts Receivable	0	0	0
Sales Tax Receivable	0	100,507	100,507
<b>Total Assets</b>	<u><u>\$11,771,459</u></u>	<u><u>\$3,074,230</u></u>	<u><u>\$14,845,689</u></u>
<b>Liabilities</b>			
Accounts Payable	\$300	\$10,750	\$11,050
Contracts Payable	147,947	0	147,947
Retainage Payable	130,660	0	130,660
Interfund Payable	5,762,838	0	5,762,838
Notes Payable	5,384,000	0	5,384,000
<b>Total Liabilities</b>	<u><u>11,425,745</u></u>	<u><u>10,750</u></u>	<u><u>11,436,495</u></u>
<b>Fund Equity</b>			
Fund Balance:			
Reserved for Encumbrances	0	12,080	12,080
Unreserved, Undesignated	345,714	3,051,400	3,397,114
<b>Total Fund Equity</b>	<u><u>345,714</u></u>	<u><u>3,063,480</u></u>	<u><u>3,409,194</u></u>
<b>Total Liabilities and Fund Equity</b>	<u><u>\$11,771,459</u></u>	<u><u>\$3,074,230</u></u>	<u><u>\$14,845,689</u></u>



**Lorain County, Ohio**  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
*All Capital Projects Funds*  
For the Year Ended December 31, 1999

	<u>Q Construction</u>	<u>Jail Facility Construction</u>	<u>Totals</u>
<b>Revenues</b>			
Sales Tax	\$0	\$669,304	\$669,304
Intergovernmental	1,175,596	210,179	1,385,775
Other	0	16,950	16,950
<b>Total Revenues</b>	<u>1,175,596</u>	<u>896,433</u>	<u>2,072,029</u>
<b>Expenditures</b>			
Capital Outlay	2,287,568	78,251	2,365,819
<b>Total Expenditures</b>	<u>2,287,568</u>	<u>78,251</u>	<u>2,365,819</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,111,972)</u>	<u>818,182</u>	<u>(293,790)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers - In	311,020	0	311,020
Operating Transfers - Out	(49,245)	0	(49,245)
<b>Total Other Financing Sources</b>	<u>261,775</u>	<u>0</u>	<u>261,775</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(850,197)</u>	<u>818,182</u>	<u>(32,015)</u>
Fund Balances at Beginning of Year	<u>1,195,911</u>	<u>2,245,298</u>	<u>3,441,209</u>
<b>Fund Balances at End of Year</b>	<u><u>\$345,714</u></u>	<u><u>\$3,063,480</u></u>	<u><u>\$3,409,194</u></u>

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Q Construction Fund*  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$1,175,596	\$1,175,596		\$1,175,596	\$0
<b>Total Revenues</b>	<b>1,175,596</b>	<b>1,175,596</b>		<b>1,175,596</b>	<b>0</b>
<b>Expenditures</b>					
Capital Outlay:					
East College Group Home	61,500	11,400	\$0	11,400	50,100
Liberty Lane	76,451	43,192	0	43,192	33,259
Justice Center	4,681,233	35,337	0	35,337	4,645,896
D.D. School	12,848	12,848	0	12,848	0
Park and Ride	66,604	66,604	0	66,604	0
Engineer Maint. Garage	284,020	0	0	0	284,020
Academy Court Group Home	22,172	22,172	0	22,172	0
ESCO Building	0	0	0	0	0
Lorain County Juvenile Facility	289,964	94,498	0	94,498	195,466
Agricultural Center	27,000	18,300	0	18,300	8,700
Meister Rd Home Expansion	95,034	8,218	0	8,218	86,816
Cook Building Renovation	17,923	0	0	0	17,923
Rehabilitation Service Center	12,840	3,368	0	3,368	9,472
Adult Training Center	383,462	238,088	0	238,088	145,374
Mental Health 664 Project	731,032	240,817	0	240,817	490,215
Issue II	1,087,438	1,087,438	0	1,087,438	0
Ditches	53,295	21,892	0	21,892	31,403
Sewers	773,733	732,378	0	732,378	41,355
Waterlines	834	0	0	0	834
<b>Total Expenditures</b>	<b>8,677,383</b>	<b>2,636,550</b>	<b>0</b>	<b>2,636,550</b>	<b>6,040,833</b>
Excess of Revenues Over (Under) Expenditures	(7,501,787)	(1,460,954)	0	(1,460,954)	6,040,833
<b>Other Financing Sources (Uses)</b>					
Advances - In	5,112,920	5,112,920	0	5,112,920	0
Advances - Out	(70,110)	(70,110)	0	(70,110)	0
Operating Transfers - In	311,020	311,020	0	311,020	0
Operating Transfers - Out	(49,245)	(49,245)	0	(49,245)	0
<b>Total Other Financing Sources (Uses)</b>	<b>5,304,585</b>	<b>5,304,585</b>	<b>0</b>	<b>5,304,585</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,197,202)	3,843,631	<u>\$0</u>	<u>\$3,843,631</u>	<u>\$6,040,833</u>
Fund Balance at Beginning of Year	2,543,828	2,543,828			
<b>Fund Balance at End of Year</b>	<b>\$346,626</b>	<b>\$6,387,459</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Jail Facility Construction Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Sales Tax	\$688,779	\$688,779		\$688,779	\$0
Intergovernmental	210,179	210,179		210,179	0
Other	16,950	16,950		16,950	0
<b>Total Revenues</b>	<b>915,908</b>	<b>915,908</b>		<b>915,908</b>	<b>0</b>
<b>Expenditures</b>					
Capital Outlay:					
Jail Facility Construction	739,283	108,166	\$22,830	130,996	608,287
<b>Total Expenditures</b>	<b>739,283</b>	<b>108,166</b>	<b>22,830</b>	<b>130,996</b>	<b>608,287</b>
Excess of Revenues Over (Under) Expenditures	176,625	807,742	(22,830)	784,912	608,287
<b>Other Financing Sources</b>					
Operating Transfers - In	0	0	0	0	0
<b>Total Other Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	176,625	807,742	(\$22,830)	\$784,912	\$608,287
Fund Balance at Beginning of Year	2,165,981	2,165,981			
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$2,342,606</b>	<b>\$2,973,723</b>			

## **Proprietary Funds**

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The proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those found in the private sector. The measurement focus is upon determination of net income, financial position, and cash flows.

### **Enterprise Fund**

The Sanitary Sewer enterprise fund is used to account for the County's sewer operations. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing this service to the general public on a continuing basis be financed or recovered primarily through user charges.

### **Internal Service Fund**

The Internal Service Fund is used to account for the activity of the County's self-funded insurance program.

**Lorain County, Ohio**  
Schedule of Revenues, Expenses and Changes in  
Fund Equity - Budget and Actual (Non-GAAP Basis)  
*Enterprise Fund*  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$758,073	\$761,798		\$761,798	\$3,725
<b>Total Revenues</b>	<b>758,073</b>	<b>761,798</b>		<b>761,798</b>	<b>3,725</b>
<b>Expenses</b>					
Current:					
Personal Services	360,900	347,936	\$0	347,936	12,964
Fringe Benefits	94,947	94,681	0	94,681	266
Contractual Services	380,060	243,107	8,700	251,807	128,253
Materials & Supplies	4,869	4,869	0	4,869	0
Equipment	9,275	5,275	1,554	6,829	2,446
OWDA Loan Principal Retirement	88,070	88,070	0	88,070	0
OWDA Loan Interest	92,760	92,760	0	92,760	0
Other	4,398	1,089	0	1,089	3,309
<b>Total Expenses</b>	<b>1,035,279</b>	<b>877,787</b>	<b>10,254</b>	<b>888,041</b>	<b>147,238</b>
Excess of Revenues Over (Under) Expenses	(277,206)	(115,989)	(10,254)	(126,243)	150,963
<b>Other Financing Sources (Uses)</b>					
Advances In	62,500	62,500	0	62,500	0
Operating Transfers - In	49,245	49,245	0	49,245	0
Operating Transfers - Out	(8,000)	(8,000)	0	(8,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>103,745</b>	<b>103,745</b>	<b>0</b>	<b>103,745</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(173,461)	(12,244)	(\$10,254)	(\$22,498)	\$150,963
Fund Balance at Beginning of Year	272,016	272,016			
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$98,555</b>	<b>\$259,772</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenses and Changes in  
 Fund Equity - Budget and Actual (Non-GAAP Basis)  
*Internal Service Fund*  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$6,653,524	\$6,658,049		\$6,658,049	\$4,525
<b>Total Revenues</b>	<b>6,653,524</b>	<b>6,658,049</b>		<b>6,658,049</b>	<b>4,525</b>
<b>Expenses</b>					
Current:					
Contractual Services	1,000,000	848,889	\$0	848,889	151,111
Claims & Judgements	6,000,000	5,442,327	0	5,442,327	557,673
Other	416,297	57,258	10,207	67,465	348,832
<b>Total Expenses</b>	<b>7,416,297</b>	<b>6,348,474</b>	<b>10,207</b>	<b>6,358,681</b>	<b>1,057,616</b>
Excess of Revenues Over (Under) Expenses	(762,773)	309,575	(10,207)	299,368	1,062,141
<b>Other Financing Sources</b>					
Operating Transfers - In	530,240	530,240	0	530,240	0
<b>Total Other Financing Sources</b>	<b>530,240</b>	<b>530,240</b>	<b>0</b>	<b>530,240</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(232,533)	839,815	<u>(\$10,207)</u>	<u>\$829,608</u>	<u>\$1,062,141</u>
Fund Balance at Beginning of Year	5,387,877	5,387,877			
<b>Fund Balance (Deficit) at End of Year</b>	<b><u>\$5,155,344</u></b>	<b><u>\$6,227,692</u></b>			

## Fiduciary Funds

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These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following is the County's fiduciary fund type:

### Agency Funds

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

**Family and Children First Council** – To account for revenues and expenditures for the Family and Children First Council for which the County serves as fiscal agent.

**Undivided Tax** – To account for the collection of real estate taxes and special assessments collected from real estate owners. These taxes and special assessments are periodically apportioned to local governments in the County (including Lorain County itself).

**Real Estate Tax Escrow** – To account for the monies received for taxes before their due date.

**Undivided Government** – To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments on a monthly basis, allocated according to a formula agreed upon by the recipients.

**Board of Health** – To account for revenues and expenditures for the Board of Health for which the County serves as fiscal agent.

**Soil and Water** – To account for revenues and expenditures of the soil and water conservation commission for which the County serves as fiscal agent.

**Payroll** – To account for the net payroll, payroll taxes and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units and private organizations.

**Courts** – To account for the receipt and expenditure of various court monies that do not run through the County's accounting system.

**Sheriff** – To account for the receipt and expenditure of moneys for inmates and the Sheriff's civil account that do not run through the County's accounting system.

**Alimony and Child Support** – To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

**Local Emergency Planning Commission** – To account for revenues and expenditures of the Local Emergency Planning Commission for which the County serves as fiscal agent.

**Community Based Correctional Facility** – To account for the operation of the community based correctional facility for which the County serves as fiscal agent.

**Sheriff's Inmate** – To account for the moneys held for the sheriff's inmate account.

**Golden Acres** – To account for the moneys held on behalf of the County home residents.

**Benefit America Flex Plan** - To account for employee deductions under Internal Revenue Code Section 125 for medical and child care expenses.

**Lorain County, Ohio**  
**Combining Balance Sheet**  
*All Agency Funds*  
 December 31, 1999

	<u>Family and Children First Council</u>	<u>Undivided Tax</u>	<u>Real Estate Tax Escrow</u>	<u>Undivided Government</u>	<u>Board of Health</u>
<b>ALL AGENCY FUNDS</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$698,134	\$8,163,620	\$658,828	\$0	\$506,757
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Property and Other Taxes	0	240,531,997	0	2,310,847	0
Special Assessments	0	28,375,933	0	0	0
Intergovernmental Receivable	0	0	0	0	0
<b>Total Assets</b>	<u><u>\$698,134</u></u>	<u><u>\$277,071,550</u></u>	<u><u>\$658,828</u></u>	<u><u>\$2,310,847</u></u>	<u><u>\$506,757</u></u>
<b>Liabilities</b>					
Due to County Funds:					
Property and Other Taxes	\$0	\$28,127,241	\$0	\$619,472	\$0
Special Assessments	0	3,498,261	0	0	0
Due to Other Funds	0	0	0	0	0
Accounts Payable	0	0	0	0	0
Intergovernmental Payable	0	217,531,323	0	1,691,375	0
Interfund Payable	53,377	0	0	0	0
Undistributed Monies	644,757	27,914,725	658,828	0	506,757
<b>Total Liabilities</b>	<u><u>\$698,134</u></u>	<u><u>\$277,071,550</u></u>	<u><u>\$658,828</u></u>	<u><u>\$2,310,847</u></u>	<u><u>\$506,757</u></u>



<u>Soil and Water</u>	<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Local Emergency Planning Commission</u>
\$78,739	\$1,678,203	\$0	\$0	\$0	\$0
0	0	3,602,310	262,469	337,500	213,044
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$78,739</u>	<u>\$1,678,203</u>	<u>\$3,602,310</u>	<u>\$262,469</u>	<u>\$337,500</u>	<u>\$213,044</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>78,739</u>	<u>1,678,203</u>	<u>3,602,310</u>	<u>262,469</u>	<u>337,500</u>	<u>213,044</u>
<u>\$78,739</u>	<u>\$1,678,203</u>	<u>\$3,602,310</u>	<u>\$262,469</u>	<u>\$337,500</u>	<u>\$213,044</u>

(continued)

**Lorain County, Ohio**  
Combining Balance Sheet  
*All Agency Funds (continued)*  
December 31, 1999

	Community Based Correctional Facility	Sheriff's Inmate	Golden Acres	Benefit America Flex Plan	Totals
<b>ALL AGENCY FUNDS</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$489,753	\$0	\$0	\$24,549	\$12,298,583
Cash and Cash Equivalents in Segregated Accounts	0	26,889	6,677	0	4,448,889
Receivables:					
Property and Other Taxes	0	0	0	0	242,842,844
Special Assessments	0	0	0	0	28,375,933
Intergovernmental Receivable	0	0	0	0	0
<b>Total Assets</b>	<b>\$489,753</b>	<b>\$26,889</b>	<b>\$6,677</b>	<b>\$24,549</b>	<b>\$287,966,249</b>
<b>Liabilities</b>					
Due to County Funds:					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$28,746,713
Special Assessments	0	0	0	0	3,498,261
Due to Other Funds	0	0	0	0	0
Accounts Payable	9,283	0	0	0	9,283
Intergovernmental Payable	0	0	0	0	219,222,698
Interfund Payable	0	0	0	0	53,377
Undistributed Monies	480,470	26,889	6,677	24,549	36,435,917
<b>Total Liabilities</b>	<b>\$489,753</b>	<b>\$26,889</b>	<b>\$6,677</b>	<b>\$24,549</b>	<b>\$287,966,249</b>

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>FAMILY AND CHILDREN FIRST COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$337,647	\$1,625,111	\$1,264,624	\$698,134
<b>Total Assets</b>	<b>\$337,647</b>	<b>\$1,625,111</b>	<b>\$1,264,624</b>	<b>\$698,134</b>
<b>Liabilities</b>				
Interfund Payable	\$238,813	\$0	\$185,436	\$53,377
Undistributed Monies	98,834	1,625,111	1,079,188	644,757
<b>Total Liabilities</b>	<b>\$337,647</b>	<b>\$1,625,111</b>	<b>\$1,264,624</b>	<b>\$698,134</b>
<b>UNDIVIDED TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,605,145	\$227,852,944	\$229,294,469	\$8,163,620
Receivables:				
Property and Other Taxes	233,592,157	240,531,997	233,592,157	240,531,997
Special Assessments	27,942,835	28,375,933	27,942,835	28,375,933
Intergovernmental Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$271,140,137</b>	<b>\$496,760,874</b>	<b>\$490,829,461</b>	<b>\$277,071,550</b>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$26,896,346	\$28,127,241	\$26,896,346	\$28,127,241
Special Assessments	3,881,876	3,498,261	3,881,876	3,498,261
Due to Other Funds	2,991	0	2,991	0
Intergovernmental Payable	213,263,903	437,220,647	432,953,227	217,531,323
Undistributed Monies	27,095,021	27,914,725	27,095,021	27,914,725
<b>Total Liabilities</b>	<b>\$271,140,137</b>	<b>\$496,760,874</b>	<b>\$490,829,461</b>	<b>\$277,071,550</b>
<b>REAL ESTATE TAX ESCROW</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,338,193	\$679,365	\$658,828
<b>Total Assets</b>	<b>\$0</b>	<b>\$1,338,193</b>	<b>\$679,365</b>	<b>\$658,828</b>
<b>Liabilities</b>				
Undistributed Monies	\$0	\$1,338,193	\$679,365	\$658,828
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$1,338,193</b>	<b>\$679,365</b>	<b>\$658,828</b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 1999

	<u>Balance 1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/99</u>
<b>UNDIVIDED GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$110,716	\$262,735,028	\$262,845,744	\$0
Receivables:				
Property and Other Taxes	2,280,725	2,310,847	2,280,725	2,310,847
Intergovernmental Receivable	105,704	0	105,704	0
<b>Total Assets</b>	<b><u>\$2,497,145</u></b>	<b><u>\$265,045,875</u></b>	<b><u>\$265,232,173</u></b>	<b><u>\$2,310,847</u></b>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$604,835	\$619,472	\$604,835	\$619,472
Intergovernmental Payable	1,892,310	264,426,403	264,627,338	1,691,375
<b>Total Liabilities</b>	<b><u>\$2,497,145</u></b>	<b><u>\$265,045,875</u></b>	<b><u>\$265,232,173</u></b>	<b><u>\$2,310,847</u></b>
 <b>BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$353,021	\$4,247,048	\$4,093,312	\$506,757
<b>Total Assets</b>	<b><u>\$353,021</u></b>	<b><u>\$4,247,048</u></b>	<b><u>\$4,093,312</u></b>	<b><u>\$506,757</u></b>
<b>Liabilities</b>				
Undistributed Monies	\$353,021	\$4,247,048	\$4,093,312	\$506,757
<b>Total Liabilities</b>	<b><u>\$353,021</u></b>	<b><u>\$4,247,048</u></b>	<b><u>\$4,093,312</u></b>	<b><u>\$506,757</u></b>
 <b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$49,806	\$220,153	\$191,220	\$78,739
<b>Total Assets</b>	<b><u>\$49,806</u></b>	<b><u>\$220,153</u></b>	<b><u>\$191,220</u></b>	<b><u>\$78,739</u></b>
<b>Liabilities</b>				
Undistributed Monies	\$49,806	\$220,153	\$191,220	\$78,739
<b>Total Liabilities</b>	<b><u>\$49,806</u></b>	<b><u>\$220,153</u></b>	<b><u>\$191,220</u></b>	<b><u>\$78,739</u></b>

(continued)

**Lorain County, Ohio**  
 Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
 For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$174,280	\$18,564,358	\$17,060,435	\$1,678,203
<b>Total Assets</b>	<b>\$174,280</b>	<b>\$18,564,358</b>	<b>\$17,060,435</b>	<b>\$1,678,203</b>
<b>Liabilities</b>				
Undistributed Monies	\$174,280	\$18,564,358	\$17,060,435	\$1,678,203
<b>Total Liabilities</b>	<b>\$174,280</b>	<b>\$18,564,358</b>	<b>\$17,060,435</b>	<b>\$1,678,203</b>
<b>COURTS</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$3,768,461	\$32,063,899	\$32,230,050	\$3,602,310
<b>Total Assets</b>	<b>\$3,768,461</b>	<b>\$32,063,899</b>	<b>\$32,230,050</b>	<b>\$3,602,310</b>
<b>Liabilities</b>				
Undistributed Monies	\$3,768,461	\$32,063,899	\$32,230,050	\$3,602,310
<b>Total Liabilities</b>	<b>\$3,768,461</b>	<b>\$32,063,899</b>	<b>\$32,230,050</b>	<b>\$3,602,310</b>
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$128,889	\$5,017,868	\$4,884,288	\$262,469
<b>Total Assets</b>	<b>\$128,889</b>	<b>\$5,017,868</b>	<b>\$4,884,288</b>	<b>\$262,469</b>
<b>Liabilities</b>				
Undistributed Monies	\$128,889	\$5,017,868	\$4,884,288	\$262,469
<b>Total Liabilities</b>	<b>\$128,889</b>	<b>\$5,017,868</b>	<b>\$4,884,288</b>	<b>\$262,469</b>
<b>ALIMONY AND CHILD SUPPORT</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$287,500	\$45,200,000	\$45,150,000	\$337,500
<b>Total Assets</b>	<b>\$287,500</b>	<b>\$45,200,000</b>	<b>\$45,150,000</b>	<b>\$337,500</b>
<b>Liabilities</b>				
Undistributed Monies	\$287,500	\$45,200,000	\$45,150,000	\$337,500
<b>Total Liabilities</b>	<b>\$287,500</b>	<b>\$45,200,000</b>	<b>\$45,150,000</b>	<b>\$337,500</b>

(continued)

**Lorain County, Ohio**  
 Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
 For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$192,344	\$145,761	\$125,061	\$213,044
<b>Total Assets</b>	<b>\$192,344</b>	<b>\$145,761</b>	<b>\$125,061</b>	<b>\$213,044</b>
<b>Liabilities</b>				
Undistributed Monies	\$192,344	\$145,761	\$125,061	\$213,044
<b>Total Liabilities</b>	<b>\$192,344</b>	<b>\$145,761</b>	<b>\$125,061</b>	<b>\$213,044</b>
<b>COMMUNITY BASED CORRECTION FACILITY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$383,072	\$1,446,082	\$1,339,401	\$489,753
<b>Total Assets</b>	<b>\$383,072</b>	<b>\$1,446,082</b>	<b>\$1,339,401</b>	<b>\$489,753</b>
<b>Liabilities</b>				
Accounts Payable	\$44,596	\$9,283	\$44,596	\$9,283
Undistributed Monies	338,476	1,436,799	1,294,805	480,470
<b>Total Liabilities</b>	<b>\$383,072</b>	<b>\$1,446,082</b>	<b>\$1,339,401</b>	<b>\$489,753</b>
<b>SHERIFF'S INMATE</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$18,171	\$420,610	\$411,892	\$26,889
<b>Total Assets</b>	<b>\$18,171</b>	<b>\$420,610</b>	<b>\$411,892</b>	<b>\$26,889</b>
<b>Liabilities</b>				
Undistributed Monies	\$18,171	\$420,610	\$411,892	\$26,889
<b>Total Liabilities</b>	<b>\$18,171</b>	<b>\$420,610</b>	<b>\$411,892</b>	<b>\$26,889</b>
<b>GOLDEN ACRES</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$7,577	\$15,632	\$16,532	\$6,677
<b>Total Assets</b>	<b>\$7,577</b>	<b>\$15,632</b>	<b>\$16,532</b>	<b>\$6,677</b>
<b>Liabilities</b>				
Undistributed Monies	\$7,577	\$15,632	\$16,532	\$6,677
<b>Total Liabilities</b>	<b>\$7,577</b>	<b>\$15,632</b>	<b>\$16,532</b>	<b>\$6,677</b>

(continued)

**Lorain County, Ohio**  
 Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
 For the Year Ended December 31, 1999

	<u>Balance 1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/99</u>
<b>BENEFIT AMERICA FLEX PLAN</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$20,773	\$15,121	\$11,345	\$24,549
<b>Total Assets</b>	<u>\$20,773</u>	<u>\$15,121</u>	<u>\$11,345</u>	<u>\$24,549</u>
<b>Liabilities</b>				
Undistributed Monies	\$20,773	\$15,121	\$11,345	\$24,549
<b>Total Liabilities</b>	<u>\$20,773</u>	<u>\$15,121</u>	<u>\$11,345</u>	<u>\$24,549</u>
 <b>ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,034,460	\$518,044,038	\$516,779,915	\$12,298,583
Cash and Cash Equivalents in Segregated Accounts	4,402,942	82,863,770	82,817,823	4,448,889
Receivables:				
Property and Other Taxes	235,872,882	242,842,844	235,872,882	242,842,844
Special Assessments	27,942,835	28,375,933	27,942,835	28,375,933
Intergovernmental Receivable	105,704	0	105,704	0
<b>Total Assets</b>	<u>\$279,358,823</u>	<u>\$872,126,585</u>	<u>\$863,519,159</u>	<u>\$287,966,249</u>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$27,501,181	\$28,746,713	\$27,501,181	\$28,746,713
Special Assessments	3,881,876	3,498,261	3,881,876	3,498,261
Due to Other Funds	2,991	0	2,991	0
Accounts Payable	44,596	9,283	44,596	9,283
Intergovernmental Payable	215,156,213	701,647,050	697,580,565	219,222,698
Interfund Payable	238,813	0	185,436	53,377
Undistributed Monies	32,533,153	138,225,278	134,322,514	36,435,917
<b>Total Liabilities</b>	<u>\$279,358,823</u>	<u>\$872,126,585</u>	<u>\$863,519,159</u>	<u>\$287,966,249</u>

## General Fixed Assets Account Group

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The General Fixed Assets Account Group is used to account for all general fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.



**Lorain County, Ohio**  
Schedule of General Fixed Assets by Function and Activity  
December 31, 1999

<u>Function</u>	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Vehicles</u>	<u>Equipment and Machinery</u>	<u>Furniture and Fixture</u>	<u>Construction In Progress</u>
General Government - Legislative and Executive	\$16,163,700	\$1,931,022	\$7,620,812	\$1,668,541	\$628,253	\$4,115,312	\$161,460	\$38,300
General Government - Judicial	4,720,814	17,112	3,429,200	0	170,861	1,091,583	12,058	0
Public Safety	15,645,231	0	12,228,686	99,708	1,348,103	1,859,068	109,666	0
Public Works	4,021,728	38,778	1,134,272	3,692	2,184,347	660,639	0	0
Health	17,187,325	273,182	10,126,980	5,566,699	419,117	593,244	208,103	0
Human Services	4,095,323	113,058	2,508,710	551,780	315,995	592,355	13,425	0
<b>Total</b>	<b>\$61,834,121</b>	<b>\$2,373,152</b>	<b>\$37,048,660</b>	<b>\$7,890,420</b>	<b>\$5,066,676</b>	<b>\$8,912,201</b>	<b>\$504,712</b>	<b>\$38,300</b>

**Lorain County, Ohio**  
Schedule of Changes in General Fixed Assets by Function and Activity  
For the Year Ended December 31, 1999

<u>Function</u>	<u>General Fixed Assets 1/1/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets 12/31/99</u>
General Government - Legislative and Executive	\$12,634,504	\$4,273,910	\$744,714	\$16,163,700
General Government - Judicial	4,814,583	6,644	100,413	4,720,814
Public Safety	15,568,702	220,393	143,864	15,645,231
Public Works	4,009,956	85,828	74,056	4,021,728
Health	16,576,678	730,171	119,524	17,187,325
Human Services	4,597,274	348,513	850,464	4,095,323
<b>Total</b>	<b><u>\$58,201,697</u></b>	<b><u>\$5,665,459</u></b>	<b><u>\$2,033,035</u></b>	<b><u>\$61,834,121</u></b>

**Lorain County, Ohio**  
 Schedule of General Fixed Assets by Source  
 For the Year Ended December 31, 1999

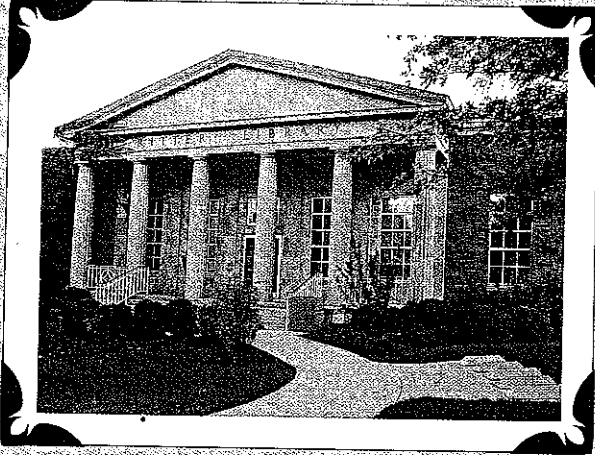
**General Fixed Assets:**

Land	\$2,373,152
Buildings	37,048,660
Improvements Other Than Buildings	7,890,420
Vehicles	5,066,676
Equipment and Machinery	8,912,201
Furniture and Fixtures	504,712
Construction in Progress	38,300
	<hr/>
<b>Total General Fixed Assets</b>	<b>\$61,834,121</b>
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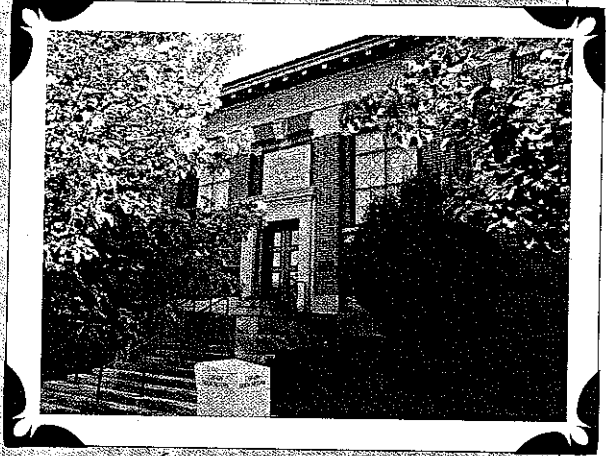
**Investment in General Fixed Assets From:**

<b>Capital Projects Funds:</b>	
General Obligation Bonds	\$5,987,418
Federal Grants	317,849
State Grants	3,432,220
Local Grants	901,954
General Fund Revenues	39,000,804
Special Revenue Fund Revenues	10,434,973
Private Gifts	162,807
Donation	202,366
Other	1,393,730
	<hr/>
<b>Total Investment in General Fixed Assets</b>	<b>\$61,834,121</b>
	<hr/> <hr/>

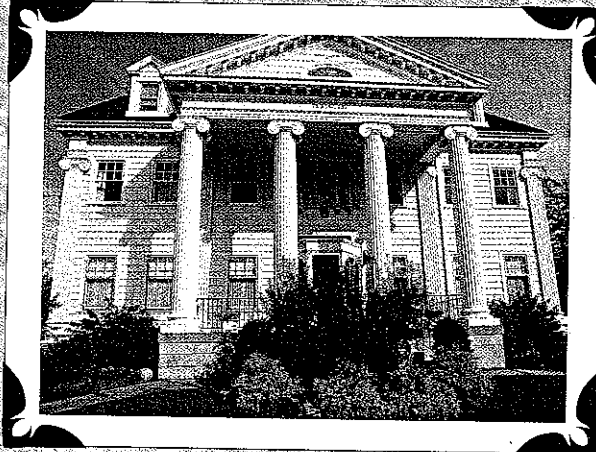
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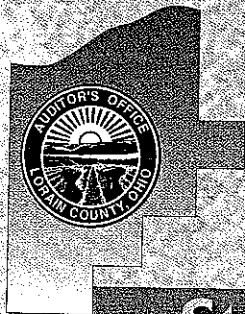
*Ritter Library*



*Wellington Library*



*Elvira Womens Club*



# Statistical Section



**Lorain County, Ohio**  
General Fund Expenditures by Function  
Last Ten Years

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>General Government:</b>										
Legislative and Executive	\$10,789,693	\$10,742,557	\$10,136,013	\$10,374,728	\$10,225,144	\$11,373,408	\$13,161,123	\$15,590,631	\$15,192,194	\$15,225,931
Judicial	7,015,594	6,748,868	6,263,109	6,432,495	6,882,964	7,623,195	8,043,620	7,979,357	9,204,290	10,100,666
Public Safety	5,699,629	5,359,513	5,245,498	5,588,146	5,813,273	6,230,217	4,567,011	5,641,923	7,056,584	6,319,978
Public Works	118,384	419,878	116,312	132,678	236,977	116,387	183,065	208,317	185,901	198,899
Health	4,496	4,620	4,663	4,449	4,326	23,793	4,693	4,331	4,367	3,222
Human Services	460,178	686,211	522,669	449,885	413,415	434,086	446,625	462,463	1,233,855	1,219,880
Economic Development and Assistance	0	0	38,855	45,568	47,160	8,935	0	0	0	0
Capital Outlay	361,776	364,114	158,806	213,501	1,178,712	2,215,779	1,651,806	1,632,810	2,963,175	4,062,324
Intergovernmental	1,744,921	216,340	180,761	187,704	474,058	255,905	240,460	310,975	337,616	793,662
<b>Debt Service:</b>										
Principal Retirement	0	20,697	37,074	35,174	58,708	54,490	35,519	0	0	0
Interest and Fiscal Charges	20,282	27,191	113,047	76,914	15,254	10,680	22,639	109,694	0	0
<b>Total Expenditures</b>	<b>\$26,214,953</b>	<b>\$24,589,989</b>	<b>\$22,816,807</b>	<b>\$23,541,242</b>	<b>\$25,349,991</b>	<b>\$28,346,875</b>	<b>\$28,356,561</b>	<b>\$31,940,501</b>	<b>\$36,177,982</b>	<b>\$37,924,562</b>

Source: Lorain County Financial Statements

**Lorain County, Ohio**  
General Fund Revenues by Source  
Last Ten Years

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Taxes and Special Assessments	\$11,165,362	\$13,113,247	\$10,000,972	\$11,692,089	\$11,275,006	\$12,027,821	\$14,134,766	\$15,387,349	\$16,096,392	\$17,182,846
Charges for Services	4,823,656	4,632,975	4,981,381	6,445,176	7,032,160	5,595,833	7,190,556	7,531,682	10,477,434	864,429
Licenses, Permits and Fees	32,280	32,321	33,282	122,297	115,599	263,425	153,783	112,234	318,554	8,227,481
Fines and Forfeitures	483,213	536,280	778,112	445,822	453,621	433,485	953,199	750,550	824,640	1,281,608
Intergovernmental	5,835,038	6,585,815	6,343,602	6,872,069	7,879,984	9,977,320	10,692,970	9,796,903	9,341,662	10,716,071
Interest	3,173,876	2,900,059	2,406,028	3,388,560	4,417,694	4,826,660	5,471,529	6,884,777	7,699,232	5,895,696
Other	1,400,834	1,538,617	1,845,182	280,481	348,038	236,392	503,696	375,767	433,409	1,059,950
<b>Total Revenues</b>	<b>\$26,919,259</b>	<b>\$29,339,314</b>	<b>\$26,388,559</b>	<b>\$29,246,494</b>	<b>\$31,522,102</b>	<b>\$33,360,936</b>	<b>\$39,100,499</b>	<b>\$40,839,262</b>	<b>\$45,191,323</b>	<b>\$45,228,081</b>

Source: Lorain County Financial Statements



**Lorain County, Ohio**  
Property Tax Levies and Collections -  
Real and Public Utility Taxes  
Last Ten Years

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections To Current Tax Levy	Outstanding Delinquent Taxes (3)	Percent of Delinquent Taxes to Current Tax Levy
1990	\$19,747,716	\$19,131,552	96.88	\$596,409	\$19,727,961	99.90	\$1,213,122	6.14
1991	20,318,629	19,774,028	97.32	599,280	20,373,308	100.27	1,096,463	5.40
1992	21,301,621	20,815,398	97.72	600,317	21,415,715	100.54	1,025,998	4.82
1993	21,836,813	21,275,721	97.43	482,979	21,758,700	99.64	1,049,279	4.81
1994	23,285,824	22,831,140	98.05	517,668	23,348,808	100.27	1,015,989	4.36
1995	23,907,260	23,482,798	98.22	587,988	24,070,786	100.68	788,411	3.30
1996	25,443,443	25,075,179	98.55	729,285	25,804,464	101.42	704,121	2.77
1997	27,047,030	26,372,756	97.51	651,956	27,024,712	99.92	742,790	2.75
1998	22,914,599	22,299,239	97.31	565,321	22,864,560	99.78	895,584	3.91
1999	25,626,921	24,773,661	96.67	673,114	25,446,775	99.3	1,227,982	4.79

- (1) Does not include the General Health District, a special district that is not a part of the County entity for reporting purposes.
- (2) State reimbursements of Rollback and Homestead Exemptions are included.
- (3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs. This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

Source: Lorain County Auditor

**Lorain County, Ohio**  
Tangible Personal Property Tax Collections  
Last Ten Years

<u>Year</u>	<u>Amount</u>
1990	\$3,705,832
1991	3,831,004
1992	3,843,774
1993	3,961,020
1994	3,770,308
1995	3,749,568
1996	4,400,811
1997	4,606,985
1998	3,716,845
1999	3,842,499

Source: Lorain County Auditor

**Lorain County, Ohio**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Years**

Collection Year	Real Property (1)		Personal Property		Tangible Personal Public Utility		Total		Ratio (2)
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1990	\$1,914,181,210	\$5,469,089,194	\$392,058,129	\$1,452,067,144	\$336,028,220	\$381,850,250	\$2,642,267,559	\$7,303,006,588	37
1991	1,959,111,360	5,597,460,886	422,337,750	1,624,375,962	350,810,100	398,647,841	2,732,259,210	7,620,484,689	36
1992	2,257,648,240	6,450,423,543	438,260,891	1,753,043,564	373,042,280	423,911,682	3,068,951,411	8,627,378,789	36
1993	2,309,601,240	6,598,860,686	436,411,932	1,745,647,728	379,300,480	431,023,273	3,125,313,652	8,775,531,687	36
1994	2,362,495,180	6,749,986,229	461,324,759	1,845,299,036	373,355,140	424,276,205	3,197,175,079	9,019,561,470	35
1995	2,739,951,970	7,828,434,200	440,427,598	1,761,710,392	382,707,920	434,895,364	3,563,087,488	10,025,039,956	36
1996	2,810,204,100	8,029,154,571	447,285,567	1,789,142,268	376,347,400	427,667,500	3,633,837,067	10,245,964,339	36
1997	2,900,417,820	8,286,908,057	512,223,720	2,048,894,880	360,460,820	409,614,568	3,773,102,360	10,745,417,505	35
1998	3,438,435,120	9,824,100,343	536,990,029	2,147,960,116	359,097,660	408,065,523	4,334,522,809	12,380,125,982	35
1999	3,558,102,020	10,166,005,771	550,710,302	2,202,841,208	350,502,690	398,298,511	4,459,315,012	12,767,145,490	35

(1) Includes Public Utility Real Property and Mineral Lands and Rights.

(2) Ratio represents Total Assessed Value to Total Estimated Actual Value.

Source: Lorain County Auditor

**Lorain County, Ohio**  
**Property Tax Rates**  
**Direct and Overlapping Governments**  
**(Per \$1,000 of Assessed Value)**  
**Last Ten Years**

County Units	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>General Fund</b>	\$1.60	\$1.60	\$0.70	\$0.70	\$0.70	\$0.70	\$1.15	\$1.45	\$1.30	\$1.15
<b>Special Revenue Funds</b>										
Golden Acres	0.75	0.75	0.75	0.40	0.40	0.40	0.40	0.40	0.00	0.00
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Retardation	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	1.69	1.69
TB Clinic	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.25	0.25	0.25	0.25	0.25	0.35	0.35	0.35	0.35	0.35
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<b>Debt Service Fund</b>	0.00	0.00	0.90	0.90	0.90	0.90	0.45	0.15	0.30	0.45
<b>Agency Funds</b>										
Metropolitan Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lorain Community College	1.20	1.20	1.20	1.20	1.20	1.20	2.40	2.40	2.40	2.40
<b>Townships</b>										
Amherst	2.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Brighton	9.70	8.70	9.70	11.20	11.20	11.20	11.20	11.45	11.45	11.45
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	7.08	7.08	7.58	7.58	7.58	7.58	7.58	7.58	7.58	7.58
Carlisle	4.03	4.03	3.03	3.03	4.53	4.53	4.53	4.53	4.53	4.53
Columbia	6.30	7.80	7.80	7.80	7.80	7.80	7.80	7.80	6.30	6.30
Eaton	5.10	4.30	4.30	4.30	5.30	5.80	5.80	5.80	5.80	5.80
Elyria	3.78	3.78	3.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78
Grafton	6.76	6.76	6.76	6.76	6.76	6.76	6.76	6.76	6.76	6.76
Henrietta	4.76	4.76	3.26	4.76	4.76	4.76	4.76	4.76	5.76	5.76
Huntington	8.80	8.80	8.80	10.30	10.30	10.30	10.30	10.55	10.55	10.55
Lagrange	7.18	7.18	6.28	6.28	6.28	6.28	6.28	6.25	6.25	6.25
Penfield	7.78	7.78	7.78	9.28	9.28	9.28	9.28	9.53	9.53	9.53
Pittsfield	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.78	7.78	7.78
Rochester	7.10	7.10	7.10	8.60	8.60	8.60	8.60	8.10	8.10	8.10
New Russia	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Sheffield	9.41	7.38	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63
Wellington	10.38	9.38	9.38	10.88	10.88	10.88	10.88	10.98	10.63	10.63
<b>School Districts</b>										
Amherst HVSD	45.88	49.38	48.98	53.33	53.08	53.08	57.98	57.98	57.98	57.98
Avon CSD	46.70	51.15	48.15	47.80	47.35	47.05	52.95	52.23	50.60	50.27
Avon Lake CSD	44.02	44.02	43.80	48.64	49.47	49.97	49.97	53.81	53.81	53.66
Columbia CSD	52.90	52.40	51.20	56.30	56.00	55.30	55.25	55.05	53.80	53.29
Elyria CSD	48.90	48.90	48.95	54.83	54.58	53.98	53.68	53.58	52.81	52.71
Firelands LSD	45.60	45.60	45.60	45.60	51.55	50.70	50.60	56.35	53.10	53.10
Keystone LSD	47.07	46.92	46.55	46.40	46.40	54.90	54.90	54.90	53.90	52.60
Lorain CSD	49.59	49.74	48.12	57.49	59.49	57.49	57.49	57.98	57.98	57.98
Midview LSD	49.29	46.79	46.39	46.39	55.24	54.19	52.69	52.39	51.14	50.94
North Ridgeville CSD	40.10	44.80	43.60	44.94	44.64	43.89	53.54	53.19	50.19	49.44
Oberlin CSD	74.87	61.97	61.47	61.47	64.47	64.47	64.32	63.97	66.97	65.97
Sheffield-Clearview LSD	43.86	43.76	42.81	46.66	46.61	45.91	45.41	45.27	44.46	44.31
Sheffield Lake CSD	47.36	46.66	44.36	44.06	44.06	44.06	58.12	57.20	55.31	54.81
Wellington HVSD	34.75	33.75	28.00	28.00	28.00	34.02	33.55	33.10	32.10	28.00

(continued)

**Lorain County, Ohio**  
**Property Tax Rates**  
**Direct and Overlapping Governments (continued)**  
**(Per \$1,000 of Assessed Value)**  
**Last Ten Years**

County Units	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>Out of County School Districts</b>										
Black River LSD	\$43.65	\$45.50	\$54.45	\$54.45	\$54.45	\$63.20	\$62.20	\$53.25	\$60.83	\$60.83
Mapleton LSD	37.10	37.10	45.10	45.10	45.10	45.10	45.10	45.10	45.10	45.10
New London LSD	38.45	36.85	33.70	33.70	33.70	33.00	36.95	32.70	32.10	36.19
Olmsted Falls CSD	55.90	60.60	69.20	68.60	68.50	74.90	78.10	80.10	79.90	79.90
Strongsville CSD	56.30	63.20	62.90	62.70	62.40	66.70	67.90	69.90	68.60	68.40
Vermillion LSD	53.85	53.55	53.05	60.25	60.35	60.35	64.30	60.35	59.55	59.55
<b>Joint Vocational Schools</b>										
Ashland JVSD	3.30	3.30	3.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E.	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVS	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVS	2.75	2.75	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris JVS	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.40	2.40	2.40
<b>Cities</b>										
Amherst	4.20	4.20	4.20	4.20	5.77	5.77	5.77	6.77	6.77	5.30
Avon	8.10	8.10	8.10	8.10	8.60	9.32	9.32	10.52	10.17	9.50
Avon Lake	6.98	6.68	7.24	7.24	7.24	7.24	7.24	7.24	7.24	7.24
Elyria	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	9.65	11.65	11.45	11.25	10.55	12.25	11.75	12.75	12.45	11.25
Oberlin	15.47	14.47	15.47	15.47	15.47	15.47	15.47	15.32	12.23	11.23
Sheffield Lake	15.87	15.87	15.87	19.87	18.97	18.97	19.97	21.51	20.99	19.99
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
<b>Villages</b>										
Grafton	5.56	5.56	4.76	4.76	4.76	4.76	4.76	5.76	5.76	4.76
Kipton	16.70	16.70	13.20	17.20	17.20	17.20	17.20	12.90	12.90	11.90
Lagrange	13.08	13.08	12.18	12.18	12.18	11.98	11.88	9.13	9.03	8.03
Rochester	9.90	9.90	9.90	11.40	11.40	12.40	11.40	9.08	9.08	8.08
Sheffield	3.64	3.64	3.64	4.64	4.64	4.64	4.64	5.64	5.64	3.64
South Amherst	5.26	5.26	5.26	5.26	5.26	3.26	3.26	4.14	4.14	3.14
Wellington	12.00	11.00	11.00	12.50	12.50	12.50	12.50	11.15	11.15	10.15
(Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.)										
<b>Special District</b>										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Source: Lorain County Auditor

Lorain County, Ohio  
Special Assessment Collections  
Last Ten Years

Collection Year	Current Assessments Due (1)	Total Assessments Due	Current Assessments Collected (1)	Total Assessments Collected	Ratio of Collected Assessments to Total Assessments Due	Outstanding Delinquent Assessments (2)
1990	\$562,810	\$562,810	\$428,385	\$428,385	76.12	\$25,182
1991	525,648	525,648	364,066	364,066	69.26	30,430
1992	544,496	544,496	365,501	365,501	67.13	31,238
1993	547,630	547,630	348,864	348,864	63.70	30,795
1994	589,285	589,285	416,985	416,985	70.76	37,659
1995	585,380	585,380	419,146	419,146	71.60	43,860
1996	625,781	625,781	579,687	579,687	92.63	46,094
1997	712,558	712,558	525,296	525,296	73.72	187,262
1998	764,120	764,120	553,990	553,990	72.50	210,130
1999	709,237	709,237	457,477	457,477	64.50	213,666

(1) Include delinquent assessments due/collected.

(2) Outstanding delinquent assessments include accrued interest and are shown net of abatements.

Source: Lorain County Auditor  
Tax Settlement Department

**Lorain County, Ohio**  
 Ratio of Net General Bonded Debt to Assessed Value  
 and Net Bonded Debt Per Capita  
 Last Ten Years

Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available (3)	Debt Payable from Enterprise Revenues	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
1990	271,126	2,642,267,559	9,972,669	1,096,898	0	8,875,771	0.34	33
1991	274,909	2,732,259,210	8,702,733	255,661	0	8,447,072	0.31	31
1992	274,909	3,068,951,411	7,403,535	975,681	0	6,427,854	0.21	23
1993	274,909	3,125,313,652	6,090,050	710,332	0	5,379,718	0.17	20
1994	279,405	3,197,175,079	4,752,545	1,706,773	0	3,045,772	0.10	11
1995	281,447	3,563,087,488	3,405,160	3,405,160	0	0	0.00	0
1996	281,480	3,633,837,067	10,406,003	6,767,519	0	3,638,484	0.10	13
1997	281,231	3,773,102,360	9,256,479	4,079,708	0	5,176,771	0.14	18
1998	281,231	4,334,522,809	8,082,937	4,742,928	0	3,340,009	0.08	12
1999	281,231	4,459,315,012	7,350,000	1,642,032	0	5,707,968	0.13	20

(1) Information obtained from County Planning Commission.  
 (2) Includes all long-term general obligation debt (excludes special assessment obligations.)  
 (3) Represents equity in debt service fund related to general obligation debt and does not include equity related to special assessment obligations.

Source: Lorain County Auditor

**Lorain County, Ohio**  
 Computation of Legal Debt Margin  
 December 31, 1999

	Voted Total Debt Limit	Total Unvoted Debt Limit
Assessed Value of County, Collection Year 1999	\$4,459,315,012	\$4,459,315,012
Debt Limitation	109,982,875	44,593,150
<b>Total Outstanding Debt</b>		
Bond Anticipation Notes Payable	5,560,000	5,560,000
General Obligation Bonds	7,350,000	7,350,000
Special Assessment Bonds	811,060	811,060
OWDA Loans	1,838,228	1,838,228
Total	15,559,288	15,559,288
<b>Exemptions</b>		
Bond Anticipation Notes Payable	5,560,000	5,560,000
Special Assessment Bonds	811,060	811,060
OWDA Loans	1,838,228	1,838,228
Amount Available in Debt Service Fund for Retirement of General Obligations Bonds	1,642,032	1,642,032
Total	9,851,320	9,851,320
<b>Net Debt</b>	5,707,968	5,707,968
<b>Total Legal Debt Margin</b> (Debt Limitation Minus Net Debt)	\$104,274,907	\$38,885,182

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	103,982,875

Total

\$109,982,875

(2) The Debt Limitation equals one percent of the assessed value.

Source: Lorain County Auditor



**Lorain County, Ohio**  
 Computation of Direct and Overlapping General Obligation Bonded Debt  
 December 31, 1999

<u>Political Subdivision</u>	<u>General Bonded Debt Outstanding (1)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County</u>
Lorain County	\$7,350,000	100%	\$7,350,000
City of Lorain	10,363,041	100	10,363,041
Lorain City School District	1,718,740	100	1,718,740
City of Avon	3,241,542	100	3,241,542
City of Elyria	15,753,272	100	15,753,272
Elyria City School District	2,195,000	100	2,195,000
City of Amherst	9,060,000	100	9,060,000
City of Avon Lake	8,342,576	100	8,342,576
Avon Lake City School District	7,020,000	100	7,020,000
North Ridgeville City School District	4,250,000	100	4,250,000
Oberlin City Schools	1,080,000	100	1,080,000
City of North Ridgeville	8,610,000	100	8,610,000
Lagrange Village	27,000	100	<u>27,000</u>
Total			<u><u>\$79,011,171</u></u>

(1) Debt outstanding for School Districts is shown as of June 30, 1999

(2) Percentages determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.

Source: Respective Political Subdivision.

**Lorain County, Ohio**  
Ratio of Annual Debt Service Expenditures for  
General Obligation Bonded Debt to Total General Fund Expenditures  
Last Ten Years

Year	Principal	Interest and Fiscal Charges	Total Debt Service (1)	Total General Fund Expenditures	Ratio of Debt Service To Total General Fund Expenditures
1990	\$1,240,665	\$782,284	\$2,022,949	\$26,214,953	7.72%
1991	1,269,936	693,890	1,963,826	24,589,989	7.99
1992	1,299,198	603,244	1,902,442	22,816,807	8.34
1993	1,313,485	510,384	1,823,869	23,541,242	7.75
1994	1,337,505	416,374	1,753,879	25,349,991	6.92
1995	1,347,385	321,385	1,668,770	28,346,875	5.89
1996	884,157	420,109	1,304,266	28,356,561	4.60
1997	1,149,524	564,585	1,714,109	31,940,501	5.37
1998	1,173,542	494,968	1,668,510	36,177,982	4.61
1999	732,937	423,020	1,155,957	37,924,562	3.05

(1) Debt service related to special assessment obligations is excluded.

Source: Lorain County Auditor

**Lorain County, Ohio**  
Demographic Statistics  
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (1)</u>
1990	271,126	10,334	7.7
1991	274,909	10,535	9.5
1992	274,909	10,403	9.9
1993	274,909	10,563	6.6
1994	279,405	10,863	5.8
1995	281,447	10,989	6.3
1996	281,480	11,198	6.8
1997	281,231	10,878	5.6
1998	281,231	11,367	3.8
1999	281,231	11,551	4.8

Sources: (1) County Planning Commission

(2) Lorain County Educational Service Center;  
Represents six local school district enrollments only;  
Other eight school districts within the County maintain  
enrollment information separately.

**Lorain County, Ohio**  
**Construction, Bank Deposits and Property Value**  
**Last Ten Years**

Year	New Construction (1)			Bank Deposits (2)	Assessed Value (3)
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		
1990/1991	\$33,244,350	\$12,439,420	\$45,683,770	\$1,317,821,000	2,732,259,210
1991/1992	39,141,550	14,875,600	54,017,150	1,066,123,000	3,068,951,411
1992/1993	36,705,420	9,243,410	45,948,830	1,126,173,000	3,125,313,652
1993/1994	41,954,050	9,302,160	51,256,210	1,170,581,000	3,197,175,079
1994/1995	39,531,600	9,247,660	48,779,260	1,254,166,000	3,563,087,488
1995/1996	61,186,200	11,090,650	72,276,850	1,237,991,000	3,633,837,067
1996/1997	64,553,250	23,895,470	88,448,720	1,329,795,000	3,773,102,360
1997/1998	68,501,260	26,762,600	95,263,860	920,050,000	4,334,522,809
1998/1999	75,997,140	28,616,060	104,613,200	444,974,000	4,459,315,012
1999/2000	74,500,930	30,104,070	104,605,000	463,971,000	4,586,919,650

Sources: (1) Lorain County Auditor  
Tax Settlement Department

(2) Federal Reserve Bank of Cleveland, Ohio

(3) Lorain County Auditor

**Lorain County, Ohio**

Principal Taxpayers

December 31, 1999

<u>Taxpayers</u>	<u>Type</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
Cleveland Electric Illuminating	Public Utility	\$0	\$116,259,150	\$116,259,150	2.61%
Ohio Edison	Public Utility	0	114,549,380	114,549,380	2.57
USS/KOBE Steel Co.	Business	83,386,280	13,801,180	97,187,460	2.18
Ford Motor Company	Business	28,975,810	50,149,420	79,125,230	1.77
Columbia Gas of Ohio, Inc.	Public Utility	0	40,554,610	40,554,610	0.91
Century Telephone Company	Public Utility	0	28,429,040	28,429,040	0.64
Alltel Ohio	Public Utility	0	27,824,770	27,824,770	0.62
Elyria Joint Venture	Midway Mall	13,026,480	0	13,026,480	0.29
Columbia Gas Transmission	Public Utility	0	13,011,290	13,011,290	0.29
South Shore Community	Hospital	10,693,730	0	10,693,730	0.24
	<b>Totals</b>	<u>\$136,082,300</u>	<u>\$404,578,840</u>	<u>\$540,661,140</u>	<u>12.12%</u>

Source: Lorain County Auditor  
Tax Settlement Department

**Lorain County, Ohio**  
**Ten Largest Employers**  
 December 31, 1999

Employer	Nature of Business	Number of Employees
1 Ford Motor Company	Truck and Van Manufacturing	5,000
2 USS/KOBE	Steel Manufacturing	2,670
3 Lorain County	Government	1,911
4 Marconi Communications Partners	Telecommunications	1,501
5 Invacare Corp.	Surgical Supplies	1,500
6 Community Health Partners	Healthcare	1,289
7 Lorain City School District	Education	1,196
8 EMH Regional Medical Center	Healthcare	1,097
9 State of Ohio	Government	1,087
10 Nordson Corp.	Adhesive Manufacturing	1,077

Source: Lorain County Auditor

**Lorain County, Ohio**  
 Miscellaneous Statistics  
 December 31, 1999

Date of Incorporation	1822
9th most populous of the 88 counties in the State of Ohio	
Form of Government:	
Number of elected Board of County Commissioners with legislative and executive powers	3
Number of other elected officials with administrative powers	17
County Seat	Elyria, Ohio
Area - Square Miles	495
Number of Political Subdivisions Located in the County:	
Municipalities and Villages	15
Townships	18
School Districts	15
Number of Interstate Highways	2
Voter Statistics, Election of November 1998:	
Number of Registered Voters	177,440
Number of Voters, Last General Election	57,811
Percentage of Registered Voters Voting	32.58%

Sources: Voter statistics were supplied by the County Board of Elections.  
 All other information was obtained from either the County Planning Commission,  
 County Highway Engineer or Department of Highway Engineer.

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