

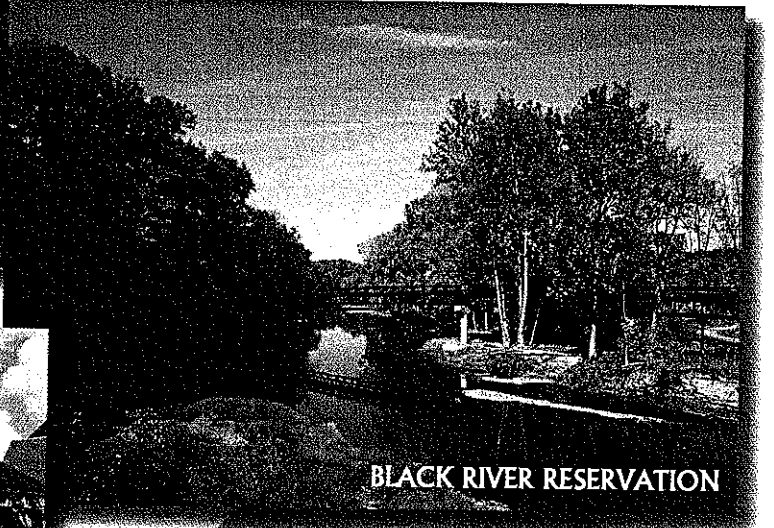
Lorain County Ohio



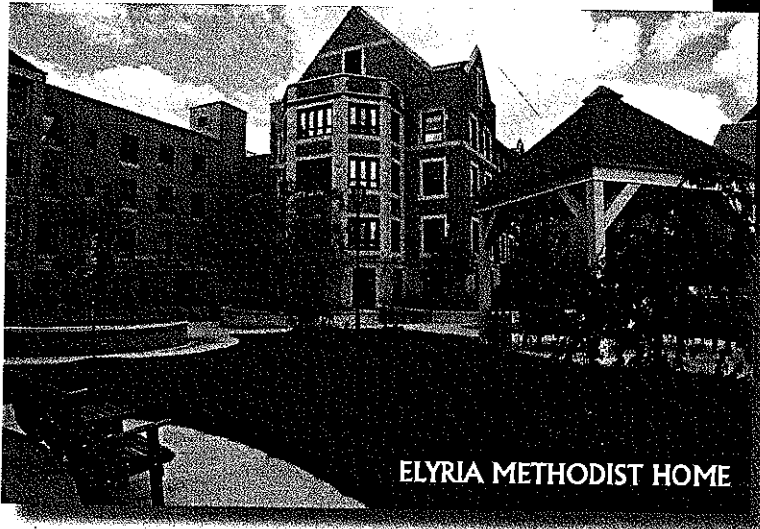
LORAIN COUNTY METRO PARKS



OBERLIN BIKE TRAIL



BLACK RIVER RESERVATION



ELYRIA METHODIST HOME



LORAIN LIGHTHOUSE

Comprehensive Annual Financial Report

For The Year Ended December 31, 1997

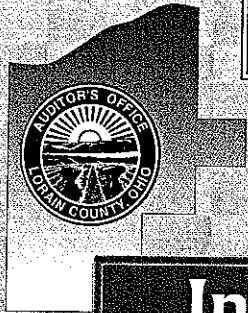
Mark R. Stewart, Auditor

Photos courtesy of JoAnn Schmauch
Lorain County Beautiful



**MARK R. STEWART RECEIVING THE
CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING**

Auditor Stewart with Commissioners Mary Jo Vasi and Michael Ross



Introductory Section

Comprehensive Annual Financial Report

For the Year Ended December 31, 1997



*Lorain County,
Ohio*

Mark R. Stewart
Lorain County Auditor

LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 1997

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
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OFFICE OF THE AUDITOR

LORAIN COUNTY, OHIO

MARK R. STEWART
Auditor

June 26, 1998

Lorain County Commissioners:

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

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, 1997. 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

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. Recently the college has teamed-up with other major universities for students to obtain four-year degrees.

MAJOR INITIATIVES

In May of 1994 the voters of Lorain County passed a quarter percent sales tax levy for the renovation, reconstruction and maintenance of the Lorain County Correctional Facility. The levy will enable the current jail to be expanded by 208 beds. The estimated cost of the jail expansion is \$9 million, of which approximately \$3 million will be state funded. Approximately \$5.4 million was expended during 1997 towards this project which is scheduled to be completed in the fall of 1998.

In 1997, the County constructed a new juvenile detention facility replacing a number of older structures along with adding a couple of new buildings. The County spent approximately \$2.4 million dollars towards the construction of this facility, part of which has been funded through State grants. Completion of the complex was scheduled for the fall of 1998. With the addition of these structures the County will be able to provide an expanded number of services along with fine tuning their existing programs.

Under the authority of House Bill Number 444, Lorain County has been given permission to add two new judgeships to the Lorain County Court of Common Pleas, one to be elected to the Division of Domestic Relations and one to the General Division. The terms of the new judgeships will commence January 2, 1999. This will bring the total number of Domestic Relation Judgeships to three and five for the General Division along with one Probate Court Judge. With the addition of these judgeships, the need for increased work and courtroom space will be required. The County has purchased numerous properties in 1997 in anticipation for the construction of a new justice center, which will house all the Courts in one facility. The plans are nearly complete, with the anticipated construction to get under way in late 1998 or early 1999. Until the facility is complete, the new Judges will be placed in other County owned facilities.

DEPARTMENT FOCUS

The featured department for this year's CAFR is the Lorain County Auditor's office. It was another busy year for the *Lorain County Auditor and his staff*. At the end of 1996, the Auditor's office purchased the Oracle Government Financial package. Thousands of staff hours have gone into the planning, designing and training for the new system in 1997. On June 1, 1998 the new financial system went live with the old system being turned off. The application modules implemented are Government General Ledger, Government Purchasing, Government Payables and Government Receivables. A fixed asset package will be implemented in the future.

It was another busy year in real estate transactions for Lorain County. The transfer department for the County Auditor's office had a record setting year for conveyance fees collected by the department. The transfer department collected \$2,776,429 in fees for 1997 and has averaged over \$2.4 million for the last four years. In this same time period, the transfer department has averaged over 6,200 transactions per year. Due to the tremendous residential and commercial growth in Lorain County in recent years, workload for the office has dramatically increased. The Real Estate department is also working on a new computerized Geographical Information System or mapping system. These computerized maps will provide a base map on which other County offices and political subdivisions will be able to use and build upon.

The Auditor's office added a web site to its list of accomplishments in 1997. The site has numerous links to it that can provide pertinent information to others about Lorain County. Hopefully this will be another source of information the public may access to find out what is taking place in Lorain County Government, as well as the County itself. For those who cannot make the trip to the County Administration building they may visit the web at www.loraincountv.com/auditor.

Among its many duties, the Auditor's office is responsible for the issuance of dog tags for the County. In 1997, the Auditor's office issued almost 29,000 tags. To aid in this process, the office purchased and implemented a new computer software program to assist in the tracking and issuance of dog licenses. The office has also implemented a Dog License Renewal form that is mailed to the previous years' registrants in order to make the renewal process a little more convenient. A similar process has been implemented on the real estate side for Homestead applicants.

During Mark Stewart's past four years as Lorain County Auditor, changes have been abundant with several major projects started that will carry the County into the 21st century. As the motto in the *Lorain County Auditor's office* goes, "the one thing that is constant in this office is change", the citizens of Lorain County can be sure their County Auditor, Mark Stewart, will continue his efforts to look for ways to better serve the constituents of Lorain County.

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 1997, revenues in all governmental fund types (general, special revenue, debt service, capital projects) exceeded 1996 revenues by \$12,601,291. 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.

| | <u>1996</u> | <u>1997</u> | <u>Percent of Total</u> | <u>Change</u> | <u>Percent of Change</u> |
|----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|------------------------------|
| Revenues | | | | | |
| Property and Other Taxes | \$28,273,630 | \$28,993,488 | 19.60% | \$719,858 | 2.55% |
| Sales Tax | 15,230,080 | 15,590,020 | 10.54 | 359,940 | 2.36 |
| Charges for Services | 13,479,166 | 15,185,327 | 10.27 | 1,706,161 | 12.66 |
| Licenses, Permits and Fees | 2,055,479 | 2,412,577 | 1.63 | 357,098 | 17.37 |
| Fines and Forfeitures | 1,308,071 | 2,274,581 | 1.54 | 966,510 | 73.89 |
| Intergovernmental | 67,955,058 | 75,345,142 | 50.94 | 7,390,084 | 10.87 |
| Special Assessments | 579,687 | 589,795 | 0.40 | 10,108 | 1.74 |
| Interest | 5,674,707 | 7,003,017 | 4.73 | 1,328,310 | 23.41 |
| Donations | 33,037 | 15,381 | 0.01 | (17,656) | (53.44) |
| Rentals | 77,837 | 0 | 0.00 | (77,837) | (100.00) |
| Other | 646,803 | 505,518 | 0.34 | (141,285) | (21.84) |
| Total Revenues | <u>\$135,313,555</u> | <u>\$147,914,846</u> | <u>100.00%</u> | <u>\$12,601,291</u> | |

The most significant continuing source of revenue for the County is derived from taxes. Tax revenues in the general fund, special revenue, and debt service funds increased by \$719,858 due to increased assessed valuation. Assessed valuation increased from \$3,633,837,067 in 1996 to \$3,773,102,360.

Intergovernmental revenues increased due to increased grant moneys for human services, mental retardation, jail facility construction grant moneys, and street construction projects.

Expenditures in all governmental fund types increased by \$19,337,669. The following table highlights the major expenditure functions:

| | 1996 | 1997 | Percent of Total | Change | Percent of Change |
|-------------------------------------|----------------------|----------------------|---------------------|---------------------|----------------------|
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | \$15,848,896 | \$18,376,870 | 12.97% | \$2,527,974 | 15.95% |
| Judicial | 8,796,131 | 8,720,829 | 6.15 | (75,302) | (.86) |
| Public Safety | 10,881,346 | 12,082,621 | 8.53 | 1,201,275 | 11.04 |
| Public Works | 7,086,633 | 7,067,251 | 4.99 | (19,382) | (.27) |
| Health | 37,816,567 | 43,791,273 | 30.90 | 5,974,706 | 15.80 |
| Human Services | 29,410,322 | 30,665,856 | 21.64 | 1,255,534 | 4.27 |
| Economic Development and Assistance | 834,718 | 169,983 | .12 | (664,735) | (79.64) |
| Urban Redevelopment and Housing | 42,217 | 386,432 | .27 | 344,215 | 815.35 |
| Capital Outlay | 8,441,431 | 14,318,265 | 10.10 | 5,876,834 | 69.61 |
| Intergovernmental | 1,096,932 | 3,428,744 | 2.42 | 2,331,812 | 212.58 |
| Debt Service: | | | | | |
| Principal Retirement | 1,128,109 | 1,355,787 | .96 | 227,678 | 20.18 |
| Interest and Fiscal Charges | 985,261 | 1,342,321 | .95 | 357,060 | 36.24 |
| Total Expenditures | \$122,368,563 | \$141,706,232 | 100.00% | \$19,337,669 | |

Legislative and executive expenditures increased due to salary increases. The corresponding employer paid benefits also increased.

Public safety expenditures increased due to an upgrade to the communications network for the 911 system and salary increases.

Health expenditures increased as additional programs were provided which relate to the increased grant moneys.

Intergovernmental expenditures increased due to increased flow through grant money for the Community Based Correctional Facility.

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 \$14,501,689 at December 31, 1995, \$ 21,505,765 at December 31, 1996, and \$29,492,640 at December 31, 1997.

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 \$230,026 for the year ended

December 31, 1997. The total fund equity of the enterprise fund was \$8,786,348 at year end. This amount includes (\$1,269,733) in deficit retained earnings and \$10,056,081 in contributed capital.

The Lorain County Regional Airport Authority (component unit) had an operating loss of \$379,023 and a net loss of \$135,890 for the year ended December 31, 1997, and retained earnings of \$213,157 at December 31, 1997.

The Lorain County Transit Authority (component unit) had an operating loss of \$1,691,649 and a net loss of \$120,080 for the year ended December 31, 1997, and retained earnings of \$82,260 at December 31, 1997.

The Murray Ridge Production Center (component unit) is financially sound, as is reflected by its increase in net assets of \$174,125 for the fiscal year ended June 30, 1997, and its net assets of \$815,021 at June 30, 1997.

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 \$6,373,414 and net income of \$947,642 for the year ended December 31, 1997, and retained earnings of \$4,435,060 at December 31, 1997.

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, 1997, assets held in the agency funds totaled \$362,111,437. 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, 1997, general obligation bonds outstanding totaled \$9,256,479. During 1997, \$1,149,524 of general obligation bonds were retired. The County's total legal debt margin at December 31, 1997 was \$80,826,080.

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, 1997, the special assessment liability for the loans was \$2,010,213.

Special assessment bonds outstanding at December 31, 1997 were \$1,054,149. 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 \$7,003,017 during 1997.

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, 1997. 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, 1996. 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.

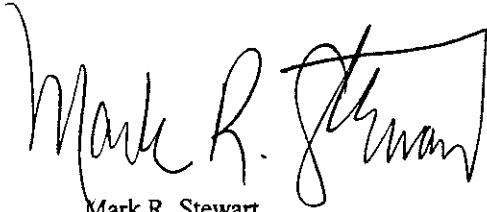
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

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, Diane Perry, Cheryl Litz and Lisa Nelson.

In addition, I would like to express my appreciation to Levis & Hullman Company, CPA's for their consultation and assistance in this project. Also, I wish to express my appreciation to the staff of the various County departments whose time and dedicated efforts made this report possible.

Respectfully yours,

A handwritten signature in black ink that reads "Mark R. Stewart". The signature is written in a cursive style with a large, sweeping initial "M" and a distinct "R" and "S".

Mark R. Stewart
Lorain County Auditor

Lorain County, Ohio
Elected Officials
As of December 31, 1997

Board of Commissioners

Elizabeth C. Blair

Mary Jo Vasi

Michael A. Ross

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

Probate Court Judge

Frank J. Horvath

Domestic Relations Judges

David A. Basinski

Paulette Lilly

Engineer

Kenneth P. Carney

Recorder

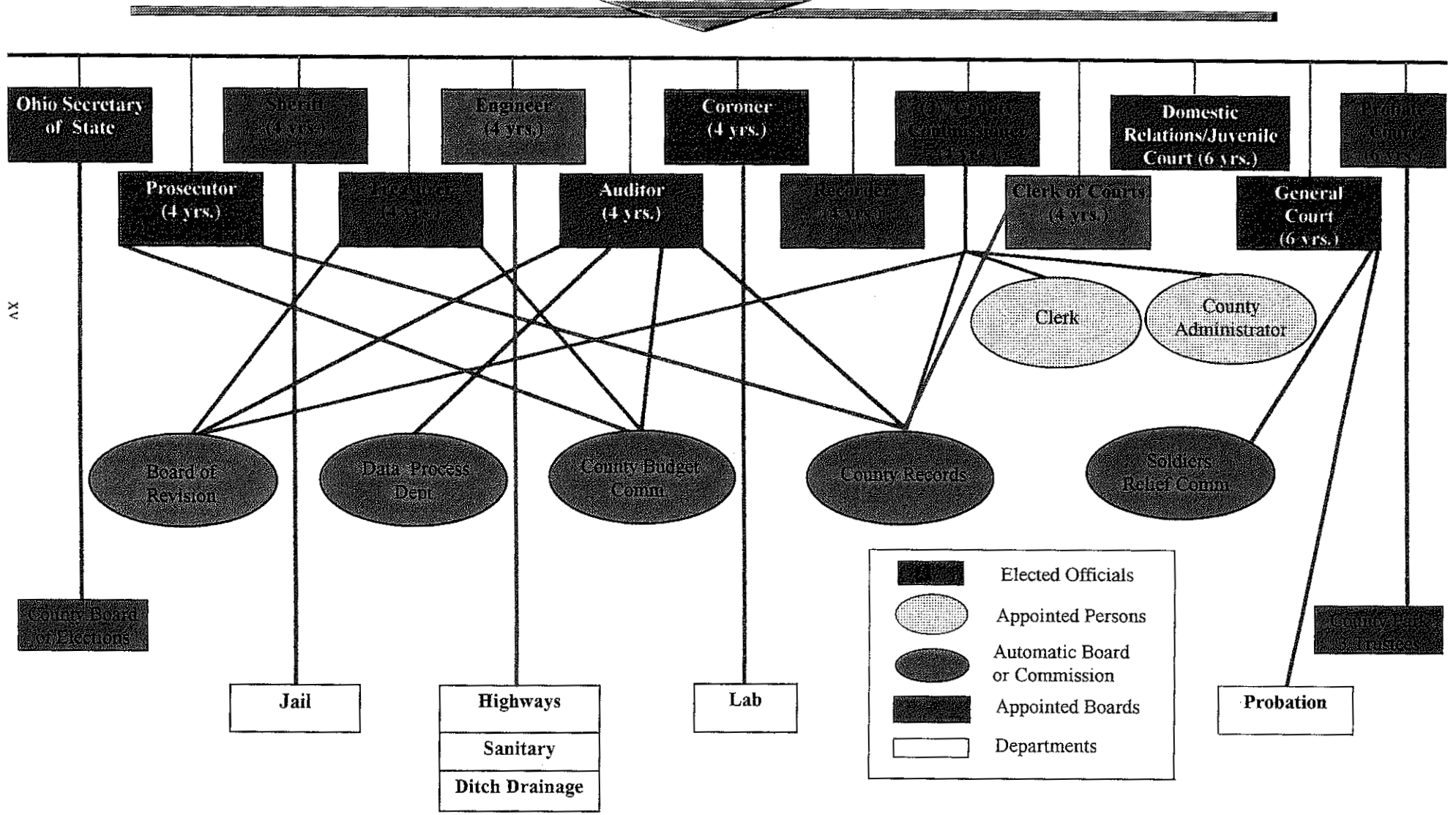
Mary Ann Jamison

Sheriff

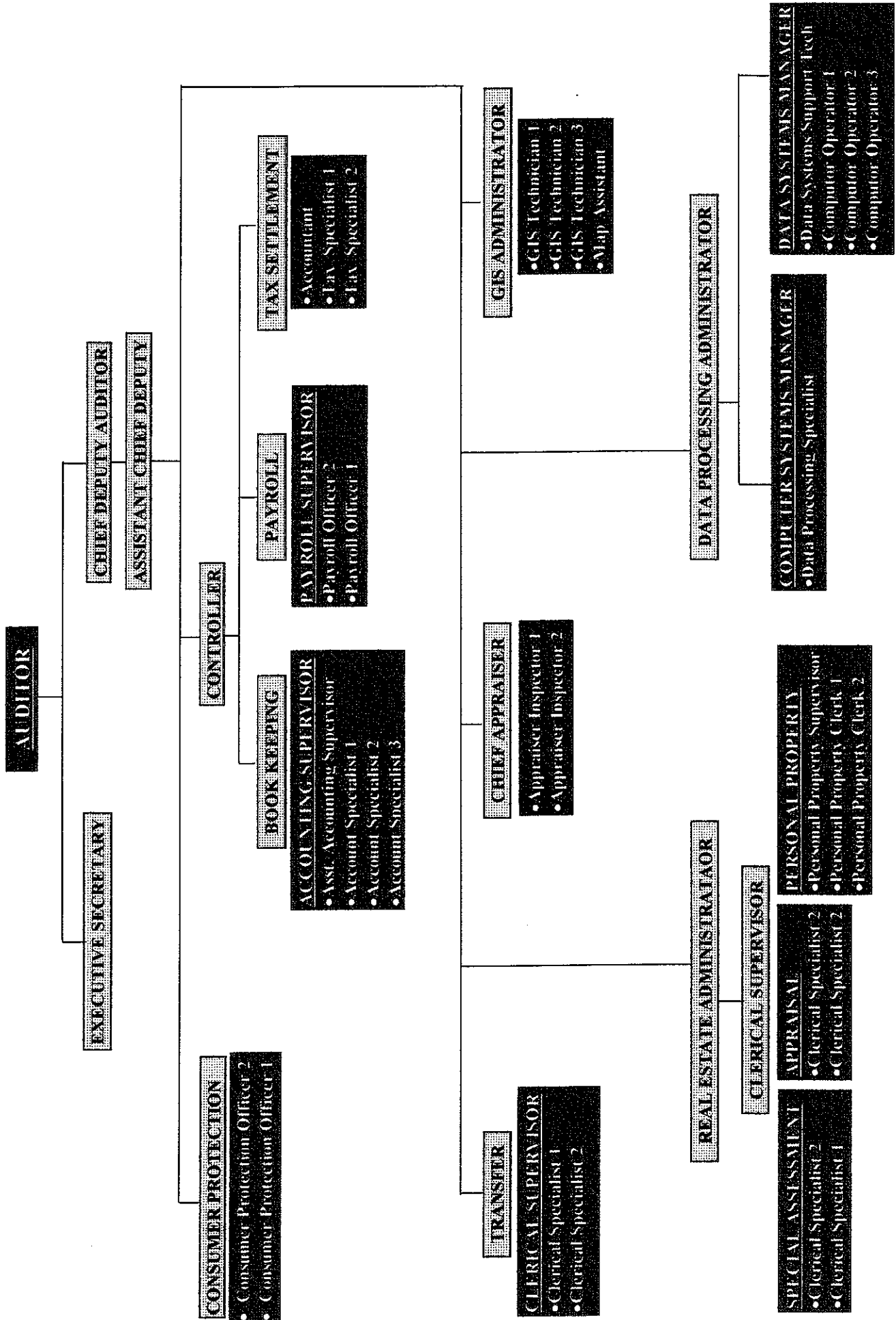
Martin J. Mahoney

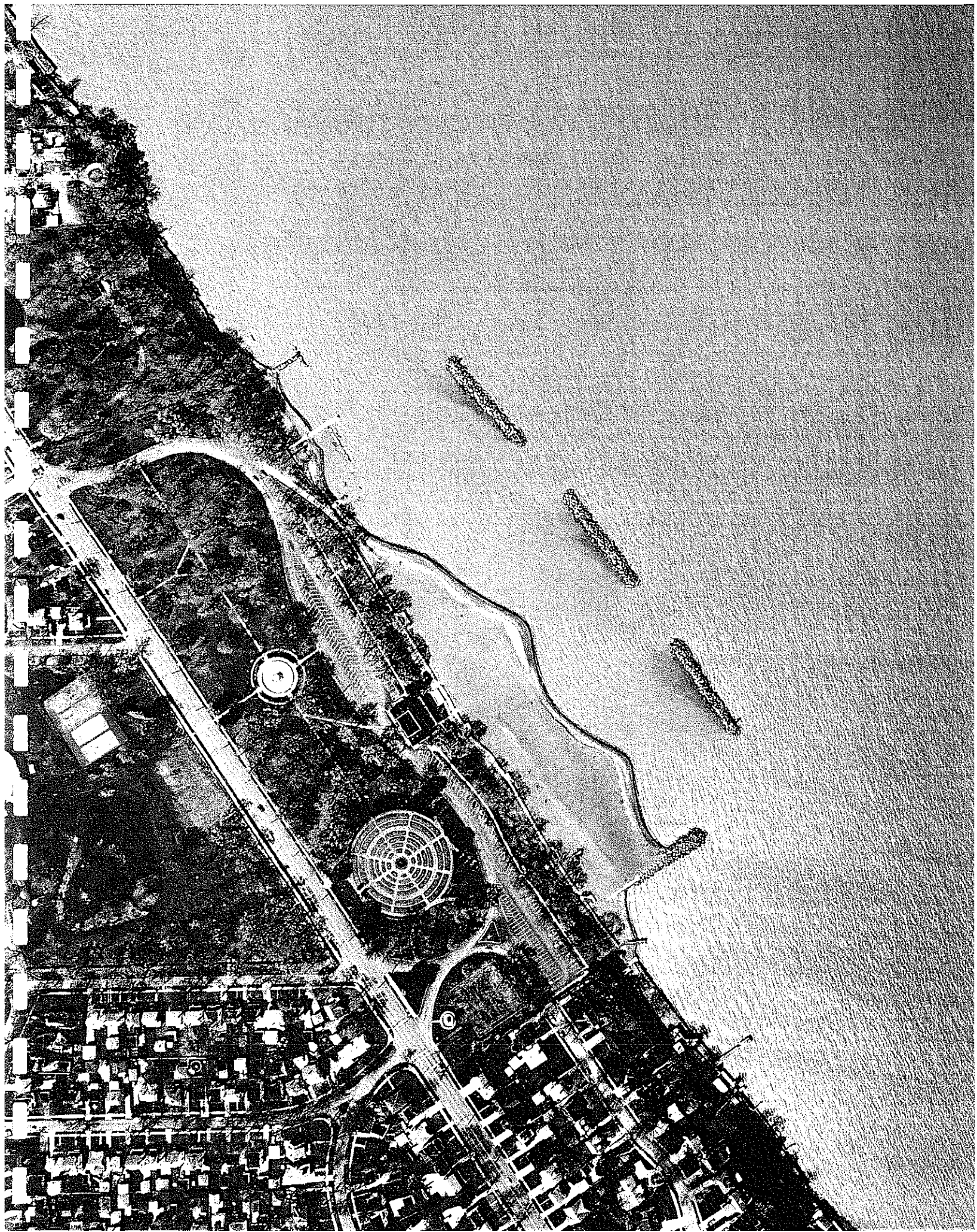
Lorain County Government

Registered Voters



Lorain County Auditor's Organizational Chart







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, 1996

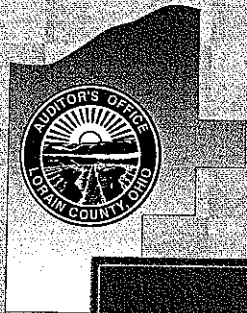
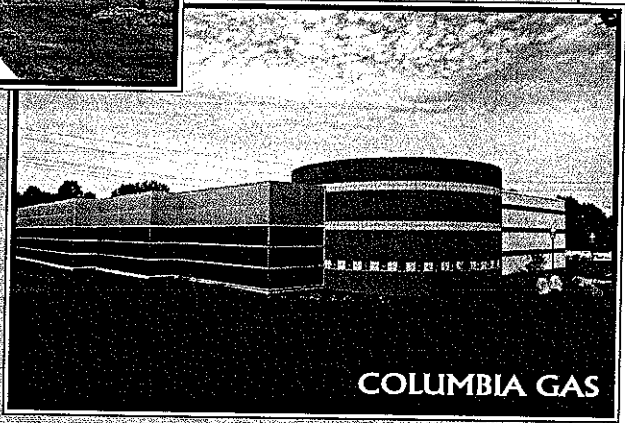
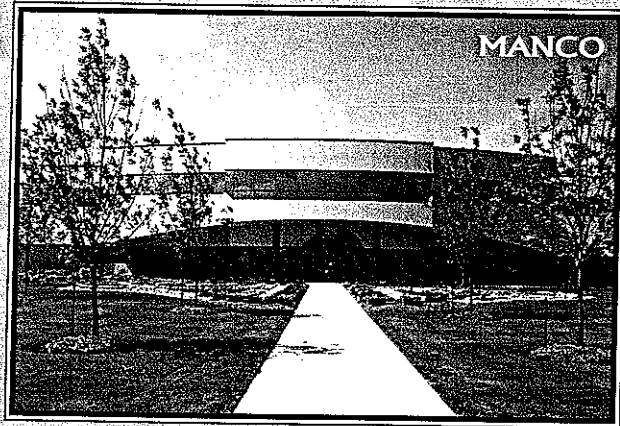
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Linda K. Savitsky
President

Jeffrey L. Essler
Executive Director

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Financial Section

Financial
Section



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113

Telephone 216-787-3665
800-626-2297

Facsimile 216-787-3361

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, 1997, 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 \$872,213 as of June 30, 1997, and total revenues of \$1,356,272 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 \$1,288,428 as of December 31, 1997, and total revenues of \$1,730,846 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 \$5,647,288 as of December 31, 1997, and total revenues of \$486,344 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. 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 provide a reasonable basis for our opinion.

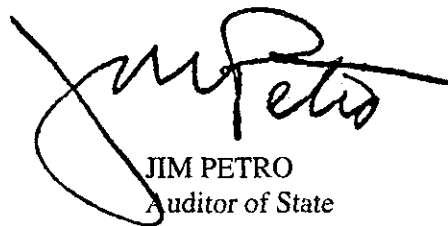
In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Lorain County, Ohio, as of December 31, 1997, and the results of its operations and cash flows of its proprietary fund types and discretely presented component units for the year then ended in conformity with generally accepted accounting principles.

As described in Note 3 to the accompanying general-purpose financial statements, in 1997 the County changed its method of accounting for deferred compensation plans.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 1998 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 introductory and statistical information as listed in the table of contents and therefore express no opinion on it.



JIM PETRO
Auditor of State

June 26, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS

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, 1997 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, 1997
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> |
| ASSETS AND OTHER DEBITS | | | | | | |
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$25,160,737 | \$57,404,043 | \$5,141,110 | \$6,411,372 | \$114,118 | \$5,619,018 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 1,469,399 | 0 | 0 | 0 | 0 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 552,987 | 11,174 | 0 | 0 | 0 |
| Receivables: | | | | | | |
| Property and Other Taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales Tax | 1,698,393 | 727,485 | 0 | 128,380 | 0 | 0 |
| Accounts | 91,527 | 191,468 | 0 | 0 | 39,564 | 4,445 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund | 966,253 | 500,000 | 0 | 0 | 0 | 0 |
| Accrued Interest | 614,595 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 165,834 | 20,484 | 0 | 0 | 0 | 0 |
| Due From Agency Funds: | | | | | | |
| Property and Other Taxes | 5,073,693 | 18,055,687 | 1,170,853 | 0 | 0 | 0 |
| Special Assessments | 0 | 62,201 | 4,226,873 | 0 | 0 | 0 |
| Intergovernmental Receivable | 1,665,966 | 3,095,117 | 747 | 273,830 | 0 | 0 |
| Materials and Supplies | | | | | | |
| Inventory | 117,508 | 594,537 | 0 | 0 | 11,026 | 0 |
| Notes Receivable | 0 | 70,927 | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans Receivable | 951,554 | 1,005,282 | 0 | 0 | 0 | 0 |
| Funds on Deposit with Deferred Compensation Boards | 0 | 0 | 0 | 0 | 0 | 0 |
| Fixed Assets (Net, where applicable, of Accumulated Depreciation) | 0 | 0 | 0 | 0 | 8,746,924 | 0 |
| Other Debits | | | | | | |
| 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 |
| Total Assets and Other Debits | <u>\$36,506,060</u> | <u>\$83,749,617</u> | <u>\$10,550,757</u> | <u>\$6,813,582</u> | <u>\$8,911,632</u> | <u>\$5,623,463</u> |

| 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 | | | | | |
| \$8,429,220 | \$0 | \$0 | \$108,279,618 | \$0 | \$108,279,618 |
| 4,565,191 | 0 | 0 | 6,034,590 | 703,815 | 6,738,405 |
| 0 | 0 | 0 | 564,161 | 0 | 564,161 |
| 297,681,593 | 0 | 0 | 297,681,593 | 0 | 297,681,593 |
| 0 | 0 | 0 | 2,554,258 | 0 | 2,554,258 |
| 0 | 0 | 0 | 327,004 | 267,780 | 594,784 |
| 29,810,516 | 0 | 0 | 29,810,516 | 0 | 29,810,516 |
| 0 | 0 | 0 | 1,466,253 | 0 | 1,466,253 |
| 0 | 0 | 0 | 614,595 | 0 | 614,595 |
| 0 | 0 | 0 | 186,318 | 0 | 186,318 |
| 0 | 0 | 0 | 24,300,233 | 0 | 24,300,233 |
| 0 | 0 | 0 | 4,289,074 | 0 | 4,289,074 |
| 7,281,946 | 0 | 0 | 12,317,606 | 284,700 | 12,602,306 |
| 0 | 0 | 0 | 723,071 | 0 | 723,071 |
| 0 | 0 | 0 | 70,927 | 0 | 70,927 |
| 0 | 0 | 0 | 0 | 24,671 | 24,671 |
| 0 | 0 | 0 | 1,956,836 | 0 | 1,956,836 |
| 14,342,971 | 0 | 0 | 14,342,971 | 132,185 | 14,475,156 |
| 0 | 49,375,409 | 0 | 58,122,333 | 6,394,778 | 64,517,111 |
| 0 | 0 | 5,133,857 | 5,133,857 | 0 | 5,133,857 |
| 0 | 0 | 11,797,873 | 11,797,873 | 0 | 11,797,873 |
| 0 | 0 | 2,010,213 | 2,010,213 | 0 | 2,010,213 |
| <u>\$362,111,437</u> | <u>\$49,375,409</u> | <u>\$18,941,943</u> | <u>\$582,583,900</u> | <u>\$7,807,929</u> | <u>\$590,391,829</u> |

(continued)

Lorain County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups
 December 31, 1997
 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 |
| LIABILITIES, FUND EQUITY, NET ASSETS AND OTHER CREDITS | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$616,788 | \$1,528,461 | \$0 | \$67,709 | \$4,215 | \$10,015 |
| Contracts Payable | 0 | 0 | 0 | 1,257,792 | 0 | 0 |
| Accrued Wages | 1,006,341 | 2,253,287 | 0 | 0 | 19,644 | 0 |
| Compensated Absences Payable | 160,483 | 199,530 | 0 | 0 | 50,802 | 0 |
| Retainage Payable | 0 | 0 | 0 | 858,173 | 0 | 0 |
| Interfund Payable | 0 | 744,745 | 8,000 | 713,508 | 0 | 0 |
| Due to Other Funds | 17,001 | 166,326 | 0 | 0 | 0 | 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 | 139,114 | 863,464 | 0 | 0 | 50,623 | 0 |
| Deferred Revenue | 5,073,693 | 18,117,888 | 5,397,726 | 0 | 0 | 0 |
| Undistributed Monies | 0 | 0 | 0 | 0 | 0 | 0 |
| Matured Bonds Payable | 0 | 0 | 5,000 | 0 | 0 | 0 |
| Matured Interest Payable | 0 | 0 | 6,174 | 0 | 0 | 0 |
| Notes Payable | 1,200,000 | 0 | 0 | 7,145,000 | 0 | 0 |
| Claims Payable | 0 | 0 | 0 | 0 | 0 | 1,178,388 |
| Deferred Compensation Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| Total Liabilities | 8,213,420 | 23,873,701 | 5,416,900 | 10,042,182 | 125,284 | 1,188,403 |
| Fund Equity, Net Assets, and Other Credits | | | | | | |
| Investment in General Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributed Capital | 0 | 0 | 0 | 0 | 10,056,081 | 0 |
| Retained Earnings: | | | | | | |
| Unreserved (Deficit) | 0 | 0 | 0 | 0 | (1,269,733) | 4,435,060 |
| Net Assets: | | | | | | |
| Temporarily Restricted | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrestricted | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance: | | | | | | |
| Reserved for Encumbrances | 963,238 | 2,710,082 | 0 | 2,409,723 | 0 | 0 |
| Reserved for Inventory | 117,508 | 594,537 | 0 | 0 | 0 | 0 |
| Reserved for Loans Receivable | 951,554 | 1,005,282 | 0 | 0 | 0 | 0 |
| Reserved for Notes Receivable | 0 | 70,927 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated (Deficit) | 26,260,340 | 55,495,088 | 5,133,857 | (5,638,323) | 0 | 0 |
| Total Fund Equity, Net Assets and Other Credits (Deficit) | 28,292,640 | 59,875,916 | 5,133,857 | (3,228,600) | 8,786,348 | 4,435,060 |
| Total Liabilities, Fund Equity, Net Assets and Other Credits | \$36,506,060 | \$83,749,617 | \$10,550,757 | \$6,813,582 | \$8,911,632 | \$5,623,463 |

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 | | | | | |
| \$0 | \$0 | \$0 | \$2,227,188 | \$54,144 | \$2,281,332 |
| 0 | 0 | 0 | 1,257,792 | 128,379 | 1,386,171 |
| 0 | 0 | 0 | 3,279,272 | 111,218 | 3,390,490 |
| 0 | 0 | 4,711,178 | 5,121,993 | 0 | 5,121,993 |
| 0 | 0 | 0 | 858,173 | 0 | 858,173 |
| 0 | 0 | 0 | 1,466,253 | 0 | 1,466,253 |
| 2,991 | 0 | 0 | 186,318 | 0 | 186,318 |
| 0 | 0 | 0 | 0 | 29,702 | 29,702 |
| 24,300,233 | 0 | 0 | 24,300,233 | 0 | 24,300,233 |
| 4,289,074 | 0 | 0 | 4,289,074 | 0 | 4,289,074 |
| 287,389,231 | 0 | 1,618,071 | 290,060,503 | 0 | 290,060,503 |
| 0 | 0 | 0 | 28,589,307 | 0 | 28,589,307 |
| 31,786,937 | 0 | 0 | 31,786,937 | 0 | 31,786,937 |
| 0 | 0 | 0 | 5,000 | 0 | 5,000 |
| 0 | 0 | 0 | 6,174 | 0 | 6,174 |
| 0 | 0 | 0 | 8,345,000 | 0 | 8,345,000 |
| 0 | 0 | 0 | 1,178,388 | 0 | 1,178,388 |
| 14,342,971 | 0 | 0 | 14,342,971 | 132,185 | 14,475,156 |
| 0 | 0 | 291,853 | 291,853 | 0 | 291,853 |
| 0 | 0 | 2,010,213 | 2,010,213 | 0 | 2,010,213 |
| 0 | 0 | 9,256,479 | 9,256,479 | 0 | 9,256,479 |
| 0 | 0 | 1,054,149 | 1,054,149 | 0 | 1,054,149 |
| 362,111,437 | 0 | 18,941,943 | 429,913,270 | 455,628 | 430,368,898 |
| 0 | 49,375,409 | 0 | 49,375,409 | 0 | 49,375,409 |
| 0 | 0 | 0 | 10,056,081 | 6,241,863 | 16,297,944 |
| 0 | 0 | 0 | 3,165,327 | 295,417 | 3,460,744 |
| 0 | 0 | 0 | 0 | 40,292 | 40,292 |
| 0 | 0 | 0 | 0 | 774,729 | 774,729 |
| 0 | 0 | 0 | 6,083,043 | 0 | 6,083,043 |
| 0 | 0 | 0 | 712,045 | 0 | 712,045 |
| 0 | 0 | 0 | 1,956,836 | 0 | 1,956,836 |
| 0 | 0 | 0 | 70,927 | 0 | 70,927 |
| 0 | 0 | 0 | 81,250,962 | 0 | 81,250,962 |
| 0 | 49,375,409 | 0 | 152,670,630 | 7,352,301 | 160,022,931 |
| \$362,111,437 | \$49,375,409 | \$18,941,943 | \$582,583,900 | \$7,807,929 | \$590,391,829 |

Lorain County, Ohio
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 All Governmental Fund Types
 For the Year Ended December 31, 1997

| | General | Special Revenue | Debt Service | Capital Projects | Totals (Memorandum Only) |
|---|---------------------|---------------------|--------------------|----------------------|--------------------------------|
| Revenues | | | | | |
| Property and Other Taxes | \$4,963,669 | \$23,516,336 | \$513,483 | \$0 | \$28,993,488 |
| Sales Tax | 10,423,680 | 4,151,993 | 0 | 1,014,347 | 15,590,020 |
| Charges for Services | 7,531,682 | 7,653,645 | 0 | 0 | 15,185,327 |
| Licenses, Permits and Fees | 112,234 | 2,300,343 | 0 | 0 | 2,412,577 |
| Fines and Forfeitures | 750,550 | 1,524,031 | 0 | 0 | 2,274,581 |
| Intergovernmental | 9,796,903 | 61,896,244 | 608,954 | 3,043,041 | 75,345,142 |
| Special Assessments | 0 | 63,756 | 526,039 | 0 | 589,795 |
| Interest | 6,884,777 | 118,240 | 0 | 0 | 7,003,017 |
| Donations | 0 | 15,381 | 0 | 0 | 15,381 |
| Other | 375,767 | 129,751 | 0 | 0 | 505,518 |
| Total Revenues | 40,839,262 | 101,369,720 | 1,648,476 | 4,057,388 | 147,914,846 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 15,590,631 | 2,786,239 | 0 | 0 | 18,376,870 |
| Judicial | 7,979,357 | 741,472 | 0 | 0 | 8,720,829 |
| Public Safety | 5,641,923 | 6,440,698 | 0 | 0 | 12,082,621 |
| Public Works | 208,317 | 6,858,934 | 0 | 0 | 7,067,251 |
| Health | 4,331 | 43,786,942 | 0 | 0 | 43,791,273 |
| Human Services | 462,463 | 30,203,393 | 0 | 0 | 30,665,856 |
| Economic Development and Assistance | 0 | 169,983 | 0 | 0 | 169,983 |
| Urban Redevelopment and Housing | 0 | 386,432 | 0 | 0 | 386,432 |
| Capital Outlay | 1,632,810 | 0 | 0 | 12,685,455 | 14,318,265 |
| Intergovernmental | 310,975 | 3,117,769 | 0 | 0 | 3,428,744 |
| Debt Service: | | | | | |
| Principal Retirement | 0 | 0 | 1,355,787 | 0 | 1,355,787 |
| Interest and Fiscal Charges | 109,694 | 0 | 786,505 | 446,122 | 1,342,321 |
| Total Expenditures | 31,940,501 | 94,491,862 | 2,142,292 | 13,131,577 | 141,706,232 |
| Excess of Revenues Over (Under) Expenditures | 8,898,761 | 6,877,858 | (493,816) | (9,074,189) | 6,208,614 |
| Other Financing Sources (Uses) | | | | | |
| Proceeds of Bonds | 0 | 0 | 15,629 | 0 | 15,629 |
| Operating Transfers - In | 1,680,055 | 1,116,282 | 3,333,376 | 4,246,552 | 10,376,265 |
| Operating Transfers - Out | (3,355,719) | (2,345,741) | (4,944,216) | (119,914) | (10,765,590) |
| Transfer - Out to Component Units | (454,099) | 0 | 0 | 0 | (454,099) |
| Total Other Financing Sources (Uses) | (2,129,763) | (1,229,459) | (1,595,211) | 4,126,638 | (827,795) |
| Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses | 6,768,998 | 5,648,399 | (2,089,027) | (4,947,551) | 5,380,819 |
| Fund Balances at Beginning of Year | 21,505,765 | 54,173,223 | 7,222,884 | 1,718,951 | 84,620,823 |
| Increase in Reserve for Inventory | 17,877 | 54,294 | 0 | 0 | 72,171 |
| Fund Balances (Deficit) at End of Year | \$28,292,640 | \$59,875,916 | \$5,133,857 | (\$3,228,600) | \$90,073,813 |

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, 1997

| General Fund | | | | | |
|---|-----------------------------------|-----------------------------------|-----------------------------|---|---|
| | Revised Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance Favorable (Unfavorable) |
| Revenues | | | | | |
| Property and Other Taxes | \$4,998,800 | \$4,963,669 | | \$4,963,669 | (\$35,131) |
| Sales Tax | 10,300,000 | 10,387,443 | | 10,387,443 | 87,443 |
| Charges for Services | 7,767,024 | 7,806,312 | | 7,806,312 | 39,288 |
| Licenses, Permits and Fees | 99,362 | 100,237 | | 100,237 | 875 |
| Fines and Forfeitures | 752,800 | 759,184 | | 759,184 | 6,384 |
| Intergovernmental | 10,032,102 | 10,066,022 | | 10,066,022 | 33,920 |
| Interest | 6,361,345 | 6,691,585 | | 6,691,585 | 330,240 |
| Other | 374,907 | 388,297 | | 388,297 | 13,390 |
| Total Revenues | 40,686,340 | 41,162,749 | | 41,162,749 | 476,409 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 17,930,461 | 16,083,272 | 420,582 | 16,503,854 | 1,426,607 |
| Judicial | 8,450,882 | 7,973,018 | 239,752 | 8,212,770 | 238,112 |
| Public Safety | 6,048,539 | 5,829,297 | 153,785 | 5,983,082 | 65,457 |
| Public Works | 216,602 | 203,464 | 1,976 | 205,440 | 11,162 |
| Health | 4,835 | 4,331 | 0 | 4,331 | 504 |
| Human Services | 475,370 | 448,829 | 736 | 449,565 | 25,805 |
| Capital Outlay | 4,175,275 | 1,666,385 | 508,716 | 2,175,101 | 2,000,174 |
| Intergovernmental | 313,164 | 310,975 | 37 | 311,012 | 2,152 |
| Total Expenditures | 37,615,128 | 32,519,571 | 1,325,584 | 33,845,155 | 3,769,973 |
| Excess of Revenues Over (Under) Expenditures | 3,071,212 | 8,643,178 | (1,325,584) | 7,317,594 | 4,246,382 |
| Other Financing Sources (Uses) | | | | | |
| Advances - In | 7,669,520 | 7,564,520 | 0 | 7,564,520 | (105,000) |
| Advances - Out | (5,457,920) | (5,452,920) | 0 | (5,452,920) | 5,000 |
| Operating Transfers - In | 270,361 | 270,361 | 0 | 270,361 | 0 |
| Operating Transfers - Out | (6,770,818) | (3,355,719) | 0 | (3,355,719) | 3,415,099 |
| Total Other Financing Sources (Uses) | (4,288,857) | (973,758) | 0 | (973,758) | 3,315,099 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (1,217,645) | 7,669,420 | <u><u>(\$1,325,584)</u></u> | <u><u>\$6,343,836</u></u> | <u><u>\$7,561,481</u></u> |
| Fund Balances at Beginning of Year | 17,371,034 | 17,371,034 | | | |
| Fund Balances (Deficit) at End of Year | <u><u>\$16,153,389</u></u> | <u><u>\$25,040,454</u></u> | | | |

(continued)

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 (continued)
 For the Year Ended December 31, 1997

Special Revenue Funds

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------|----------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$23,704,191 | \$23,516,336 | | \$23,516,336 | (\$187,855) |
| Sales Tax | 4,020,337 | 4,043,649 | | 4,043,649 | 23,312 |
| Charges for Services | 8,337,478 | 8,031,368 | | 8,031,368 | (306,110) |
| Licenses, Permits and Fees | 2,119,620 | 2,107,539 | | 2,107,539 | (12,081) |
| Fines and Forfeitures | 227,134 | 152,604 | | 152,604 | (74,530) |
| Intergovernmental | 59,055,425 | 60,535,864 | | 60,535,864 | 1,480,439 |
| Special Assessments | 63,756 | 63,756 | | 63,756 | 0 |
| Interest | 160,000 | 80,239 | | 80,239 | (79,761) |
| Donations | 19,742 | 15,381 | | 15,381 | (4,361) |
| Other | 131,337 | 121,551 | | 121,551 | (9,786) |
| Total Revenues | 97,839,020 | 98,668,287 | | 98,668,287 | 829,267 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 5,467,927 | 2,637,699 | 1,900,416 | 4,538,115 | 929,812 |
| Judicial | 795,372 | 734,399 | 8,897 | 743,296 | 52,076 |
| Public Safety | 8,002,898 | 5,638,042 | 318,110 | 5,956,152 | 2,046,746 |
| Public Works | 7,722,707 | 6,943,519 | 311,374 | 7,254,893 | 467,814 |
| Health | 64,697,887 | 43,760,466 | 751,066 | 44,511,532 | 20,186,355 |
| Human Services | 33,065,821 | 29,169,915 | 351,755 | 29,521,670 | 3,544,151 |
| Economic Development and Assistance | 100,150 | 44,349 | 0 | 44,349 | 55,801 |
| Urban Redevelopment and Housing | 469,379 | 397,888 | 18,374 | 416,262 | 53,117 |
| Intergovernmental | 2,845,514 | 2,845,514 | 0 | 2,845,514 | 0 |
| Total Expenditures | 123,167,655 | 92,171,791 | 3,659,992 | 95,831,783 | 27,335,872 |
| Excess of Revenues Over (Under) Expenditures | (25,328,635) | 6,496,496 | (3,659,992) | 2,836,504 | 28,165,139 |
| Other Financing Sources (Uses) | | | | | |
| Advances - In | 235,080 | 287,287 | 0 | 287,287 | 52,207 |
| Advances - Out | (837,574) | (837,574) | 0 | (837,574) | 0 |
| Operating Transfers - In | 1,077,324 | 1,116,282 | 0 | 1,116,282 | 38,958 |
| Operating Transfers - Out | (2,489,141) | (2,345,741) | 0 | (2,345,741) | 143,400 |
| Total Other Financing Sources (Uses) | (2,014,311) | (1,779,746) | 0 | (1,779,746) | 234,565 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (27,342,946) | 4,716,750 | <u>(\$3,659,992)</u> | <u>\$1,056,758</u> | <u>\$28,399,704</u> |
| Fund Balances at Beginning of Year | 52,683,827 | 52,683,827 | | | |
| Fund Balances (Deficit) at End of Year | \$25,340,881 | \$57,400,577 | | | |

(continued)

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 (continued)
 For the Year Ended December 31, 1997

| Debt Service Fund | | | | | |
|---|---------------------------|--------------------|---------------------|---|---|
| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
| Revenues | | | | | |
| Property and Other Taxes | \$513,483 | \$513,483 | | \$513,483 | \$0 |
| Intergovernmental | 460,486 | 460,486 | | 460,486 | 0 |
| Special Assessments | 526,039 | 526,039 | | 526,039 | 0 |
| Total Revenues | 1,500,008 | 1,500,008 | | 1,500,008 | 0 |
| Expenditures | | | | | |
| Debt Service: | | | | | |
| Principal Retirement | 14,962,984 | 14,089,187 | 0 | 14,089,187 | 873,797 |
| Interest and Fiscal Charges | 1,533,958 | 1,349,321 | 0 | 1,349,321 | 184,637 |
| Total Expenditures | 16,496,942 | 15,438,508 | 0 | 15,438,508 | 1,058,434 |
| Excess of Revenues Over (Under) Expenditures | (14,996,934) | (13,938,500) | 0 | (13,938,500) | 1,058,434 |
| Other Financing Sources (Uses) | | | | | |
| Proceeds of Bonds | 0 | 15,629 | 0 | 15,629 | 15,629 |
| Proceeds of Notes | 8,344,999 | 8,345,000 | 0 | 8,345,000 | 1 |
| Advances - In | 5,000,000 | 5,000,000 | 0 | 5,000,000 | 0 |
| Advances - Out | (5,000,000) | (5,000,000) | 0 | (5,000,000) | 0 |
| Operating Transfers - In | 3,333,376 | 3,333,376 | 0 | 3,333,376 | 0 |
| Total Other Financing Sources (Uses) | 11,678,375 | 11,694,005 | 0 | 11,694,005 | 15,630 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (3,318,559) | (2,244,495) | <u>50</u> | <u>(\$2,244,495)</u> | <u>\$1,074,064</u> |
| Fund Balances at Beginning of Year | 7,385,605 | 7,385,605 | | | |
| Fund Balances (Deficit) at End of Year | \$4,067,046 | \$5,141,110 | | | |

(continued)

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 (continued)
 For the Year Ended December 31, 1997

| | <u>Capital Projects Funds</u> | | | | |
|---|-------------------------------|---------------------------|----------------------|---|---|
| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
| Revenues | | | | | |
| Sales Tax | \$1,088,233 | \$1,092,347 | | \$1,092,347 | \$4,114 |
| Intergovernmental | 2,742,645 | 2,736,717 | | 2,736,717 | (5,928) |
| Other | 47,808 | 32,494 | | 32,494 | (15,314) |
| Total Revenues | 3,878,686 | 3,861,558 | | 3,861,558 | (17,128) |
| Expenditures | | | | | |
| Capital Outlay | 16,063,256 | 11,090,718 | 3,733,286 | 14,824,004 | 1,239,252 |
| Total Expenditures | 16,063,256 | 11,090,718 | 3,733,286 | 14,824,004 | 1,239,252 |
| Excess of Revenues Over (Under) Expenditures | (12,184,570) | (7,229,160) | (3,733,286) | (10,962,446) | 1,222,124 |
| Other Financing Sources (Uses) | | | | | |
| Advances - In | 665,633 | 665,633 | 0 | 665,633 | 0 |
| Advances - Out | (900,000) | (900,000) | 0 | (900,000) | 0 |
| Operating Transfers - In | 712,030 | 712,030 | 0 | 712,030 | 0 |
| Operating Transfers - Out | (119,914) | (119,914) | 0 | (119,914) | 0 |
| Total Other Financing Sources (Uses) | 357,749 | 357,749 | 0 | 357,749 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (11,826,821) | (6,871,411) | <u>(\$3,733,286)</u> | <u>(\$10,604,697)</u> | <u>\$1,222,124</u> |
| Fund Balances at Beginning of Year | 13,282,783 | 13,282,783 | | | |
| Fund Balances (Deficit) at End of Year | <u>\$1,455,962</u> | <u>\$6,411,372</u> | | | |

See accompanying notes to the general purpose financial statements

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, 1997

| | Proprietary Fund Types | | Primary Government | Reporting Entity | |
|--|------------------------|--------------------|--------------------------|--------------------|--------------------------|
| | Enterprise | Internal Service | Totals (Memorandum Only) | Component Units | Totals (Memorandum Only) |
| Operating Revenues | | | | | |
| Charges for Services | \$726,518 | \$6,373,414 | \$7,099,932 | \$395,835 | \$7,495,767 |
| Other | 0 | 0 | 0 | 6,583 | 6,583 |
| Total Operating Revenues | 726,518 | 6,373,414 | 7,099,932 | 402,418 | 7,502,350 |
| Operating Expenses | | | | | |
| Personal Services | 277,677 | 0 | 277,677 | 219,160 | 496,837 |
| Fringe Benefits | 87,540 | 0 | 87,540 | 74,897 | 162,437 |
| Materials and Supplies | 36,744 | 0 | 36,744 | 80,814 | 117,558 |
| Contractual Services | 327,941 | 581,388 | 909,329 | 1,632,109 | 2,541,438 |
| Claims and Judgments | 67,267 | 5,086,729 | 5,153,996 | 0 | 5,153,996 |
| Other | 0 | 0 | 0 | 190,518 | 190,518 |
| Depreciation | 151,375 | 0 | 151,375 | 275,592 | 426,967 |
| Total Operating Expenses | 948,544 | 5,668,117 | 6,616,661 | 2,473,090 | 9,089,751 |
| Operating Income (Loss) | (222,026) | 705,297 | 483,271 | (2,070,672) | (1,587,401) |
| Non-Operating Revenues (Expenses) | | | | | |
| Interest | 0 | 0 | 0 | 4,469 | 4,469 |
| Grants | 0 | 0 | 0 | 1,297,794 | 1,297,794 |
| Contributed Services | 0 | 0 | 0 | 58,410 | 58,410 |
| Interest and Fiscal Charges | 0 | 0 | 0 | (70) | (70) |
| Total Non-Operating Revenues (Expenses) | 0 | 0 | 0 | 1,360,603 | 1,360,603 |
| Income (Loss) Before Operating Transfers | (222,026) | 705,297 | 483,271 | (710,069) | (226,798) |
| Operating Transfers - In | 0 | 242,345 | 242,345 | 0 | 242,345 |
| Operating Transfers - Out | (8,000) | 0 | (8,000) | 0 | (8,000) |
| Transfer - In From Primary Government | 0 | 0 | 0 | 454,099 | 454,099 |
| Net Income (Loss) | (230,026) | 947,642 | 717,616 | (255,970) | 461,646 |
| Depreciation on Fixed Assets Acquired With Capital Grants | 0 | 0 | 0 | 262,115 | 262,115 |
| Retained Earnings (Deficit) at Beginning of Year | (1,039,707) | 3,487,418 | 2,447,711 | 289,272 | 2,736,983 |
| Retained Earnings (Deficit) at End of Year | (1,269,733) | 4,435,060 | 3,165,327 | 295,417 | 3,460,744 |
| Contributed Capital at Beginning of Year | 10,056,081 | 0 | 10,056,081 | 6,194,434 | 16,250,515 |
| Other Contributions: | | | | | |
| Intergovernmental | 0 | 0 | 0 | 315,610 | 315,610 |
| Depreciation on Fixed Assets Acquired with Capital Grants | 0 | 0 | 0 | (262,115) | (262,115) |
| Disposal of Fixed Assets Acquired with Contributed Capital | 0 | 0 | 0 | (6,066) | (6,066) |
| Contributed Capital at End of Year | 10,056,081 | 0 | 10,056,081 | 6,241,863 | 16,297,944 |
| Total Fund Equity at End of Year | \$8,786,348 | \$4,435,060 | \$13,221,408 | \$6,537,280 | \$19,758,688 |

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, 1997

| | Proprietary Fund Types | | Primary Government | | Reporting Entity |
|---|------------------------|--------------------|--------------------------|------------------|--------------------------|
| | Enterprise | Internal Service | Totals (Memorandum Only) | Component Units | Totals (Memorandum Only) |
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | | | | | |
| Cash Flows From Operating Activities | | | | | |
| Cash Received From Customers | \$751,119 | \$0 | \$751,119 | \$372,197 | \$1,123,316 |
| Cash Received From Quasi-External Transactions With Other Funds | 0 | 6,369,603 | 6,369,603 | 0 | 6,369,603 |
| Cash Payments for Employee Services and Benefits | (373,330) | 0 | (373,330) | (1,645,633) | (2,018,963) |
| Cash Payments to Suppliers for Goods and Services | (402,070) | (544,777) | (946,847) | (498,139) | (1,444,986) |
| Cash Payments for Claims | 0 | (4,957,947) | (4,957,947) | 0 | (4,957,947) |
| Net Cash Provided by (Used for) Operating Activities | (24,281) | 866,879 | 842,598 | (1,771,575) | (928,977) |
| Cash Flows From Noncapital Financing Activities | | | | | |
| Grants | 0 | 0 | 0 | 1,427,570 | 1,427,570 |
| Transfer From Primary Government | 0 | 0 | 0 | 239,599 | 239,599 |
| Transfer-In | 0 | 242,345 | 242,345 | 0 | 242,345 |
| Transfer-Out | (8,000) | 0 | (8,000) | 0 | (8,000) |
| Interest | 0 | 0 | 0 | (70) | (70) |
| Other | 0 | 0 | 0 | 0 | 0 |
| Net Cash Provided by (Used for) Noncapital Financing Activities | (8,000) | 242,345 | 234,345 | 1,667,099 | 1,901,444 |
| Cash Flows From Capital and Related Financing Activities | | | | | |
| Capital Grants | 0 | 0 | 0 | 484,584 | 484,584 |
| Acquisition of Capital Assets | 0 | 0 | 0 | (498,800) | (498,800) |
| Net Cash Used for Capital and Related Financing Activities | 0 | 0 | 0 | (14,216) | (14,216) |
| Cash Flows From Investing Activities | | | | | |
| Interest | 0 | 0 | 0 | 4,469 | 4,469 |
| Net Cash Provided by Investing Activities | 0 | 0 | 0 | 4,469 | 4,469 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (32,281) | 1,109,224 | 1,076,943 | (114,223) | 962,720 |
| Cash and Cash Equivalents at Beginning of Year | 146,399 | 4,509,794 | 4,656,193 | 254,460 | 4,910,653 |
| Cash and Cash Equivalents at End of Year | <u>\$114,118</u> | <u>\$5,619,018</u> | <u>\$5,733,136</u> | <u>\$140,237</u> | <u>\$5,873,373</u> |

(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, 1997

| | Proprietary Fund Types | | Primary Government | Reporting Entity | |
|---|------------------------|------------------|-----------------------------|------------------|-----------------------------|
| | Enterprise | Internal Service | Totals (Memorandum Only) | Component Units | Totals (Memorandum Only) |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | | | |
| Operating Income (Loss) | (\$222,026) | \$705,297 | \$483,271 | (\$2,070,672) | (\$1,587,401) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | | | |
| Depreciation | 151,375 | 0 | 151,375 | 275,592 | 426,967 |
| Contributed Services | 0 | 0 | 0 | 58,410 | 58,410 |
| Change in Assets and Liabilities: | | | | | |
| (Increase) Decrease in Accounts Receivable | 9,607 | (3,811) | 5,796 | (29,305) | (23,509) |
| Decrease in Due From Other Funds | 14,994 | 0 | 14,994 | 0 | 14,994 |
| Increase in Intergovernmental Receivable | 0 | 0 | 0 | (816) | (816) |
| Increase in Deposits | 0 | 0 | 0 | (8,500) | (8,500) |
| Increase in Materials and Supplies Inventory | (5,753) | 0 | (5,753) | 0 | (5,753) |
| Decrease in Prepaid Items | 0 | 0 | 0 | 204 | 204 |
| Increase in Accounts Payable | 857 | 7,301 | 8,158 | 16,564 | 24,722 |
| Increase (Decrease) in Accrued Wages | 2,459 | 0 | 2,459 | (12,354) | (9,895) |
| Decrease in Compensated Absences Payable | (11,758) | 0 | (11,758) | (1,301) | (13,059) |
| Decrease in Other Payable | 0 | 0 | 0 | (535) | (535) |
| Decrease in Due to Other Funds | (229) | 0 | (229) | 0 | (229) |
| Increase in Intergovernmental Payable | 36,193 | 0 | 36,193 | 0 | 36,193 |
| Increase in Claims Payable | 0 | 158,092 | 158,092 | 0 | 158,092 |
| Increase in Accrued Real Estate Taxes Payable | 0 | 0 | 0 | 1,138 | 1,138 |
| Total Adjustments | 197,745 | 161,582 | 359,327 | 299,097 | 658,424 |
| Net Cash Provided by (Used for) Operating Activities | (\$24,281) | \$866,879 | \$842,598 | (\$1,771,575) | (\$928,977) |

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, 1997
Lorain County Transit - December 31, 1997
Murray Ridge Production Center - June 30, 1997

| | <u>Lorain County Regional Airport Authority</u> | <u>Lorain County Transit Authority</u> | <u>Murray Ridge Production Center</u> | <u>Total Component Units</u> |
|--|---|--|---|--------------------------------------|
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$116,561 | \$23,676 | \$563,578 | \$703,815 |
| Accounts Receivable | 35,032 | 0 | 232,748 | 267,780 |
| Intergovernmental Receivable | 0 | 284,700 | 0 | 284,700 |
| Prepaid Items | 21,042 | 2,629 | 1,000 | 24,671 |
| Funds on Deposit with Deferred Compensation Boards | 0 | 132,185 | 0 | 132,185 |
| Fixed Assets (Net of Accumulated Depreciation) | 5,474,653 | 845,238 | 74,887 | 6,394,778 |
| Total Assets | <u>\$5,647,288</u> | <u>\$1,288,428</u> | <u>\$872,213</u> | <u>\$7,807,929</u> |
| Liabilities | | | | |
| Accounts Payable | \$19,744 | \$30,536 | \$3,864 | \$54,144 |
| Contracts Payable | 0 | 128,379 | 0 | 128,379 |
| Accrued Wages | 0 | 69,830 | 41,388 | 111,218 |
| Other Payables | 17,762 | 0 | 11,940 | 29,702 |
| Deferred Compensation Payable | 0 | 132,185 | 0 | 132,185 |
| Total Liabilities | <u>37,506</u> | <u>360,930</u> | <u>57,192</u> | <u>455,628</u> |
| Fund Equity and Net Assets | | | | |
| Contributed Capital | 5,396,625 | 845,238 | 0 | 6,241,863 |
| Retained Earnings: | | | | |
| Unreserved | 213,157 | 82,260 | 0 | 295,417 |
| Net Assets: | | | | |
| Temporarily Restricted | 0 | 0 | 40,292 | 40,292 |
| Unrestricted | 0 | 0 | 774,729 | 774,729 |
| Total Fund Equity | <u>5,609,782</u> | <u>927,498</u> | <u>815,021</u> | <u>7,352,301</u> |
| Total Liabilities and Fund Equity | <u>\$5,647,288</u> | <u>\$1,288,428</u> | <u>\$872,213</u> | <u>\$7,807,929</u> |

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, 1997

| | Murray Ridge Production Center |
|--|---|
| CHANGES IN UNRESTRICTED NET ASSETS | |
| Revenues | |
| Sales | \$1,337,823 |
| Interest | 18,449 |
| | 1,356,272 |
| Total Unrestricted Revenues | |
| Expenses | |
| Wages and Subcontract | 966,908 |
| Variable Production Expense | 136,828 |
| Fixed Production Expense | 93,223 |
| | 1,196,959 |
| Total Unrestricted Expenses | |
| Increase in Unrestricted Net Assets | 159,313 |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS | |
| Contributions | 15,512 |
| Net Assets Released Resulting From Satisfaction of Donor and Program Restrictions | (700) |
| Increase in Temporarily Restricted Net Assets | 14,812 |
| Increase in Net Assets | 174,125 |
| Net Assets at Beginning of Year | 640,896 |
| Net Assets at End of Year | \$815,021 |

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, 1997

| | Lorain County Regional Airport Authority | Lorain County Transit Authority | Total Component Units |
|---|---|---------------------------------------|-----------------------------|
| Operating Revenues | | | |
| Charges for Services | \$242,441 | \$153,394 | \$395,835 |
| Other | 700 | 5,883 | 6,583 |
| Total Operating Revenues | 243,141 | 159,277 | 402,418 |
| Operating Expenses | | | |
| Personal Services | 107,999 | 111,161 | 219,160 |
| Fringe Benefits | 34,891 | 40,006 | 74,897 |
| Materials and Supplies | 14,115 | 66,699 | 80,814 |
| Contractual Services | 125,472 | 1,506,637 | 1,632,109 |
| Other | 190,518 | 0 | 190,518 |
| Depreciation | 149,169 | 126,423 | 275,592 |
| Total Operating Expenses | 622,164 | 1,850,926 | 2,473,090 |
| Operating Income (Loss) | (379,023) | (1,691,649) | (2,070,672) |
| Non-Operating Revenues (Expenses) | | | |
| Interest | 3,604 | 865 | 4,469 |
| Grants | 0 | 1,297,794 | 1,297,794 |
| Contributed Services | 0 | 58,410 | 58,410 |
| Interest and Fiscal Charges | (70) | 0 | (70) |
| Total Non-Operating Revenues (Expenses) | 3,534 | 1,357,069 | 1,360,603 |
| Income (Loss) Before Operating Transfers | (375,489) | (334,580) | (710,069) |
| Transfer - In From Primary Government | 239,599 | 214,500 | 454,099 |
| Net Income (Loss) | (135,890) | (120,080) | (255,970) |
| Depreciation on Fixed Assets Acquired With Capital Grants | 135,692 | 126,423 | 262,115 |
| Retained Earnings (Deficit) at Beginning of Year | 213,355 | 75,917 | 289,272 |
| Retained Earnings (Deficit) at End of Year | 213,157 | 82,260 | 295,417 |
| Contributed Capital at Beginning of Year | 5,532,317 | 662,117 | 6,194,434 |
| Other Contributions: | | | |
| Intergovernmental | 0 | 315,610 | 315,610 |
| Depreciation on Fixed Assets Acquired with Capital Grants | (135,692) | (126,423) | (262,115) |
| Disposal of Fixed Assets Acquired with Contributed Capital | 0 | (6,066) | (6,066) |
| Contributed Capital at End of Year | 5,396,625 | 845,238 | 6,241,863 |
| Total Fund Equity at End of Year | \$5,609,782 | \$927,498 | \$6,537,280 |

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, 1997

| | Murray Ridge Production Center <hr/> |
|--|---|
| Cash Flows From Operating Activities: | |
| Increase in Net Assets | <u>\$174,125</u> |
| Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities: | |
| Depreciation | 27,813 |
| Increase in Accounts Receivable | (69,672) |
| Decrease in Accounts Payable | (61,643) |
| Decrease in Accrued Expenses | <u>(7,142)</u> |
| Total Adjustments | <u>(110,644)</u> |
| Net Cash and Cash Equivalents Provided by Operating Activities | <u>63,481</u> |
| Cash Flows From Investing Activities: | |
| Capital Expenditures | <u>(54,317)</u> |
| Net Cash and Cash Equivalents Used for Investing Activities | <u>(54,317)</u> |
| Net Increase in Cash and Cash Equivalents | 9,164 |
| Cash and Cash Equivalents at Beginning of Year | <u>554,414</u> |
| Cash and Cash Equivalents at End of Year | <u><u>\$563,578</u></u> |

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Combining Statement of Cash Flows
Discretely Presented Component Units
For the Year Ended December 31, 1997

| | <u>Lorain County Regional Airport</u> | <u>Lorain County Transit Authority</u> | <u>Total Component Units</u> |
|---|---|--|--------------------------------------|
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | | | |
| Cash Flows From Operating Activities | | | |
| Cash Received From Customers | \$213,737 | \$158,460 | \$372,197 |
| Cash Payments for Employee Services and Benefits | (144,246) | (1,501,387) | (1,645,633) |
| Cash Payments to Suppliers for Goods and Services | <u>(335,872)</u> | <u>(162,267)</u> | <u>(498,139)</u> |
| Net Cash Used for Operating Activities | <u>(266,381)</u> | <u>(1,505,194)</u> | <u>(1,771,575)</u> |
| Cash Flows From Noncapital Financing Activities | | | |
| Grants | 0 | 1,213,070 | 1,213,070 |
| Transfer From Primary Government | 239,599 | 214,500 | 454,099 |
| Interest | <u>(70)</u> | <u>0</u> | <u>(70)</u> |
| Net Cash Provided by Noncapital Financing Activities | <u>239,529</u> | <u>1,427,570</u> | <u>1,667,099</u> |
| Cash Flows From Capital and Related Financing Activities | | | |
| Capital Grants | 168,974 | 315,610 | 484,584 |
| Acquisition of Capital Assets | <u>(183,190)</u> | <u>(315,610)</u> | <u>(498,800)</u> |
| Net Cash Used for Capital and Related Financing Activities | <u>(14,216)</u> | <u>0</u> | <u>(14,216)</u> |
| Cash Flows From Investing Activities | | | |
| Interest | <u>3,604</u> | <u>865</u> | <u>4,469</u> |
| Net Cash Provided by Investing Activities | <u>3,604</u> | <u>865</u> | <u>4,469</u> |
| Net Decrease in Cash and Cash Equivalents | (37,464) | (76,759) | (114,223) |
| Cash and Cash Equivalents at Beginning of Year | <u>154,025</u> | <u>100,435</u> | <u>254,460</u> |
| Cash and Cash Equivalents at End of Year | <u><u>\$116,561</u></u> | <u><u>\$23,676</u></u> | <u><u>\$140,237</u></u> |

(continued)

Lorain County, Ohio
Combining Statement of Cash Flows
Discretely Presented Component Units
For the Year Ended December 31, 1997

| | <u>Lorain County Regional Airport</u> | <u>Lorain County Transit Authority</u> | <u>Total Component Units</u> |
|---|---|--|--------------------------------------|
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | |
| Operating Loss | <u>(\$379,023)</u> | <u>(\$1,691,649)</u> | <u>(\$2,070,672)</u> |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | |
| Depreciation | 149,169 | 126,423 | 275,592 |
| Contributed Services | 0 | 58,410 | 58,410 |
| Change in Assets and Liabilities: | | | |
| Increase in Accounts Receivable | (29,305) | 0 | (29,305) |
| Increase in Intergovernmental Receivable | 0 | (816) | (816) |
| Increase in Deposits | (8,500) | 0 | (8,500) |
| Decrease in Prepaid Items | 204 | 0 | 204 |
| Increase in Accounts Payable | 2,490 | 14,074 | 16,564 |
| Decrease in Accrued Wages | (1,253) | (11,101) | (12,354) |
| Decrease in Compensated Absences Payable | (1,301) | 0 | (1,301) |
| Decrease in Other Payable | 0 | (535) | (535) |
| Increase in Accrued Real Estate Taxes Payable | <u>1,138</u> | <u>0</u> | <u>1,138</u> |
| Total Adjustments | <u>112,642</u> | <u>186,455</u> | <u>299,097</u> |
| Net Cash Used for Operating Activities | <u><u>(\$266,381)</u></u> | <u><u>(\$1,505,194)</u></u> | <u><u>(\$1,771,575)</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, 1997

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, four common pleas court judges, one probate court judge, and two 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 six of 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, 1997

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.

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 26, Note 27 and Note 28.

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.

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

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

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.

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:

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

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.

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, 1997, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 1998 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

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

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 1997.

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.

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 1997, investments were limited to certificates of deposit, interest in 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. These investments are stated at cost which approximates market, except for investments in deferred compensation, which are reported at market 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 1997 totaled \$7,003,017.

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

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

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 \$1,000.

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.

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 |
| 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 1997, the County had no capitalized interest.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

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 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.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

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.

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLE

The Internal Revenue Code previously required that Section 457 deferred compensation plan assets remain the property of the employer government, until available to the employee or beneficiary. Under these regulations, plan assets are recorded in the Lorain County's agency funds.

Recent changes to the Internal Revenue Code require Section 457 plan assets to be held in trust for the exclusive benefit of employees. These plans must establish trust agreements prior to January 1, 1999. Governmental Accounting Standard No. 32 requires that such assets held in trust not be reflected on the employee government's financial statements.

During 1997, the County Commissioner's Association Deferred Compensation Plan adopted a trust agreement. Accordingly, agency fund assets as of January 1, 1997 have been reduced by \$1,202,242. County employees may also participate in the Ohio Deferred Compensation Plan. As of December 31, 1997, this plan has not yet established a trust agreement, and its assets are still included in the Lorain County's agency funds. Information relative to this plan is identified in Note 16.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

NOTE 4 – DEFICIT FUND BALANCES/RETAINED EARNINGS

The following funds had deficit fund balances/retained earnings at December 31, 1997:

| | |
|-------------------------|-----------|
| Special Revenue Funds: | |
| Intensive Supervision | \$39,764 |
| Bascule Bridge | 201,938 |
| Capital Projects Funds: | |
| Q Construction | 3,647,446 |
| Sewer Enterprise Fund | 1,269,733 |

The special revenue funds and capital projects fund 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 5 - 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. New legislation, effective September 27, 1996, now 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;

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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 \$7,048,822 and the bank balance was \$14,348,017. Of the bank balance:

1. \$1,092,478 was covered by federal depository insurance; and
2. \$13,255,539 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. STAR Ohio and Deferred Compensation are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

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| | Category 3 | Carrying Value | Market Value at 12/31/97 |
|---------------------------------------|------------|----------------------|-----------------------------|
| FNMA | \$995,938 | \$995,938 | \$999,700 |
| FHLB | 13,243,437 | 13,243,437 | 13,247,019 |
| FFCB | 6,996,439 | 6,996,439 | 7,035,877 |
| SLMA | 6,997,158 | 6,997,158 | 7,008,400 |
| FHLMC | 15,121,054 | 15,121,054 | 15,138,400 |
| U.S Treasury Notes | 34,443,109 | 34,443,109 | 34,672,130 |
| STAR Ohio | | 26,636,695 | 26,636,695 |
| Deferred Compensation | | 14,342,971 | 14,342,971 |
| Federated Government Obligation Trust | | 3,395,717 | 3,395,717 |
| Total Investments | | <u>\$122,172,518</u> | <u>\$122,476,909</u> |

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:

| | Cash and Cash Equivalents/ Deposits | Investments |
|--|---|----------------------|
| GASB Statement 9 | \$113,128,369 | \$16,092,971 |
| Certificate of deposit in a segregated account with an original maturity greater than three months | 1,750,000 | (1,750,000) |
| Investments which are part of the cash management pool: | | |
| FNMA | (995,938) | 995,938 |
| FHLB | (13,243,437) | 13,243,437 |
| FFCB | (6,996,439) | 6,996,439 |
| SLMA | (6,997,158) | 6,997,158 |
| FHLMC | (15,121,054) | 15,121,054 |
| U.S Treasury Notes | (34,443,109) | 34,443,109 |
| STAR Ohio | (26,636,695) | 26,636,695 |
| Federated Government Obligation Trust | <u>(3,395,717)</u> | <u>3,395,717</u> |
| GASB Statement 3 | <u>\$7,048,822</u> | <u>\$122,172,518</u> |

NOTE 6 - 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 1997 are levied after October 1, 1996, on the assessed value as of January 1, 1996, 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. 1997 real property taxes are collected in and intended to finance 1998 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 1997 became a lien December 31, 1996, are levied after

Lorain County, Ohio
Notes to the General Purpose Financial Statements
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October 1, 1996, and are collected in 1997 with real property taxes. 1997 tangible personal property taxes are levied after October 1, 1996, on the value as of December 31, 1996. Collections are made in 1997. 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, 1997 was \$12.69 per \$1,000 of assessed value. The assessed values upon which the 1997 taxes were collected were as follows:

| Category | Assessed Value |
|--------------------|-----------------|
| Real Estate | \$2,900,417,820 |
| Tangible Personal: | |
| General | 512,223,720 |
| Public Utilities | 360,460,820 |
| Total | \$3,773,102,360 |

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, 1997. 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 1997 operations. The receivable is therefore offset by a credit to deferred revenue.

NOTE 7 - 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.

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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 1997, sales tax revenue amounted to \$15,590,020.

NOTE 8 - RECEIVABLES

Receivables at December 31, 1997, 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.

Loans receivable in the general fund represent loans made during 1996 to the Community Based Correction Facility. No repayment schedule has been established for the loans to the Community Based Correction Facility

NOTE 9 - FIXED ASSETS AND DEPRECIATION

A summary of the sewer enterprise fund's fixed assets at December 31, 1997, follows:

| | |
|---------------------------------------|--------------------|
| Land | \$51,684 |
| Vehicles | 27,309 |
| Equipment and Machinery | 19,502 |
| Plant | 222,830 |
| Sewerlines | 7,153,927 |
| Construction in Progress | 2,906,410 |
| Total | 10,381,662 |
| Less: Accumulated Depreciation | (1,634,738) |
| Net Fixed Assets | \$8,746,924 |

A summary of changes in general fixed assets at December 31, 1997, follows:

| | Balance 1/1/97 | Additions | Deletions | Balance 12/31/97 |
|--------------------------------------|---------------------|---------------------|------------------|---------------------|
| Land | \$1,390,334 | \$343,611 | \$0 | \$1,733,945 |
| Buildings | 23,286,995 | 23,605 | 0 | 23,310,600 |
| Improvements Other Than Buildings | 3,065,585 | 713,454 | 0 | 3,779,039 |
| Vehicles | 4,122,593 | 941,662 | 393,456 | 4,670,799 |
| Equipment and Machinery | 6,157,944 | 1,061,473 | 100,340 | 7,119,077 |
| Furniture and Fixtures | 242,864 | 50,930 | 6,325 | 287,469 |
| Construction in Progress | 632,073 | 7,842,407 | 0 | 8,474,480 |
| Total | \$38,898,388 | \$10,977,142 | \$500,121 | \$49,375,409 |

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.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

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 | 2,500 |
| 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.

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 \$1,178,388 reported in the fund at December 31, 1997, 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 1995, 1996 and 1997 were:

| | Balance at Beginning of Year | Current Year Claims | Claim Payments | Balance at End of Year |
|------|------------------------------------|------------------------|-------------------|---------------------------|
| 1995 | 629,516 | 5,086,549 | 4,676,614 | 1,039,451 |
| 1996 | 1,039,451 | 5,160,398 | 5,179,553 | 1,020,296 |
| 1997 | 1,020,296 | 5,086,729 | 4,928,637 | 1,178,388 |

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

Lorain County, Ohio
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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 1997 was \$582,551.

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 1997, the County contributed \$45,660.

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 1997.

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 1997.

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 1997.

Lorain County, Ohio
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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 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 the Lorain County is required to contribute 8.44 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 10.81 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, 1997, 1996 and 1995 were \$3,999,737, \$3,705,037, and \$3,904,519, respectively. The full amount has been contributed for 1996 and 1995. Seventy-five percent has been contributed for 1997 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 basic retirement benefits, disability, and survivor benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. 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.

Plan members are required to contribute 9.3 percent of their annual covered salary and the Lorain County is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The Lorain County's contributions to STRS for the years ended December 31, 1997, 1996 and 1995 were \$157,838, \$155,107, and \$183,771, respectively. The full amount has been contributed for 1996 and 1995. Ninety-two percent has been contributed for 1997 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 and 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 1997 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5.11 percent was the portion that was used to fund health care for the year 1997. For law enforcement employees, the employer contribution rate was 16.7 percent of which 5.48 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 1997 were \$393,559,827. As of December 31, 1997, the unaudited estimated net assets available for future other postemployment benefits were \$8,292,570,002. The number of benefit

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For the Year Ended December 31, 1997

recipients eligible for other postemployment benefits at December 31, 1997 was 113,906. The County's actual contributions for 1997 which were used to fund postemployment benefits, were \$2,421,634.

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 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. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. All benefit recipients are required to 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 \$22,548 during 1997. As of July 1, 1996, eligible benefits recipients totaled 83,132. For the year ended June 30, 1996, net health care costs paid by STRS were \$176,773,000.

NOTE 16 - OTHER EMPLOYEE BENEFITS

A. Deferred Compensation Plans

Lorain County employees and elected officials may participate in a state-wide deferred compensation plan created in accordance with Internal Revenue Code Section 457, which is offered by the State of Ohio. The participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, *deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.*

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are until paid or made available to the employee or other beneficiary, solely the property and rights of the County (without being restricted to the provision of benefits under the plan), subject only to the claims of the County general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account of each participant. The plan agreement states that the County and the Ohio Public Employee Deferred Compensation board have no liability for losses under the plan with the exception of fraud or wrongful taking.

An agency fund was established to account for these monies as prescribed by GASB Statement No. 2, "Financial Reporting of Deferred Compensation Plans Adopted under the Provisions of Internal Revenue Code Section 457". As of December 31, 1997, the amount on deposit with the deferred compensation plan was \$14,342,971.

B. 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

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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.

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 \$4,711,178. An accrual of \$50,802 for compensated absences payable is reported within the enterprise fund at year end.

NOTE 17 - OUTSTANDING DEBT

A. Short-Term Debt

Note debt activity for the year ended December 31, 1997, consisted of the following:

| | Balance 1/1/97 | Issued | (Retired) | Balance 12/31/97 |
|--|---------------------|--------------------|-----------------------|---------------------|
| 1996 - 4.51% Board of Education Building | \$140,000 | | \$(140,000) | \$0 |
| 1996 - 4.40% Public Improvement: Jail Facility | 5,000,000 | | (5,000,000) | 0 |
| Community Based Correctional Facility | 2,500,000 | | (2,500,000) | 0 |
| Sewer Improvement | 3,500,000 | | (3,500,000) | 0 |
| 1996 - 4.19% Elyria Water/Antrim Sewer Improvement | 205,000 | | (205,000) | 0 |
| 1996 - 4.15% West Road/Melody Lane Sewer Improvement | 100,000 | | (100,000) | 0 |
| 1996 - 4.10% Griswold Road Sewer Improvement | 151,000 | | (151,000) | 0 |
| 1996 - 4.22% Water/Sewer Improvements | 1,074,000 | | (1,074,000) | 0 |
| 1996 - 4.10% Murray Ridge Water | 54,000 | | (54,000) | 0 |
| 1996 - 4.22% Beachwood Waterline | 9,400 | | (9,400) | 0 |
| 1997 - 4.70% Board of Education | 0 | 130,000 | | 130,000 |
| 1997 - 4.22% Public Improvement Jail Facility | | 2,100,000 | | 2,100,000 |
| Community Based Correctional Facility | | 1,200,000 | | 1,200,000 |
| Sewer Improvement | | 3,500,000 | | 3,500,000 |
| 1997 - 4.70% Griswold Road Sewer Improvement | | 134,000 | | 134,000 |
| 1997 - 4.47% Water/Sewer Improvements | | 207,000 | | 207,000 |
| 1997 - 4.23% Sewer Improvements | | 1,074,000 | | 1,074,000 |
| Total Notes | \$12,733,400 | \$8,345,000 | \$(12,733,400) | \$8,345,000 |

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

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B. Bonded and Other Long-Term Debt

Changes in long-term obligations of the County during 1997 were as follows:

| | Balance 1/1/97 | Issued | (Retired) | Balance 12/31/97 |
|--|---------------------|--------------------|----------------------|---------------------|
| General Obligation Bonds - | | | | |
| Unvoted | | | | |
| 1977 - 5.375% Administration Building/Parking Deck | \$600,000 | \$0 | \$(120,000) | \$480,000 |
| 1989 6.3 to 7.9% Public Improvement | 961,003 | 0 | (299,524) | 661,479 |
| 1989 - 6.875% Computer Acquisition | 720,000 | 0 | (360,000) | 360,000 |
| 1989 - 6.875% Bascule Bridge Repair | 240,000 | 0 | (120,000) | 120,000 |
| 1996 - 5.48% Public Improvement | 7,885,000 | 0 | (250,000) | 7,635,000 |
| Total General Obligation Bonds - Unvoted | 10,406,003 | 0 | (1,149,524) | 9,256,479 |
| Special Assessment Bonds | | | | |
| 1987 - 7.875% Sanitary Sewer | 1,100,000 | 0 | (100,000) | 1,000,000 |
| 1989 - 6.3 to 7.9% Water Improvement | 53,996 | 0 | (15,476) | 38,520 |
| 1997 - 6.50% Beechwood Waterline | 0 | 15,629 | 0 | 15,629 |
| Total Special Assessment Bonds | 1,153,996 | 15,629 | (115,476) | 1,054,149 |
| OWDA Loans | | | | |
| Sewer Improvement 101 - 5.20% | 597,328 | 0 | (24,707) | 572,621 |
| Sewer Improvement 102 - 4.80% | 1,129,009 | 0 | (49,919) | 1,079,090 |
| Sewer Improvement 103 - 4.56% | 374,663 | 0 | (16,161) | 358,502 |
| Total OWDA Loans | 2,101,000 | 0 | (90,787) | 2,010,213 |
| Capital Leases | 395,458 | 0 | (103,605) | 291,853 |
| Compensated Absences | 3,915,809 | 971,174 | (175,805) | 4,711,178 |
| Intergovernmental Payable | 1,494,969 | 1,618,071 | (1,494,969) | 1,618,071 |
| Claims and Judgments Payable | 719,937 | 0 | (719,937) | 0 |
| Total General Long-Term Obligations | \$20,187,172 | \$2,604,874 | \$(3,850,103) | \$18,941,943 |

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 claims and judgments payable were paid from the general fund revenues.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

The County has entered into contractual agreements for loans from the Ohio Water Development Authority (OWDA). Under the terms of this agreement, the OWDA will reimburse, advance or directly pay the construction costs of approved projects. As of December 31, 1997, the County has two finalized and one pending OWDA projects. These loans 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.

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

| Year | General Obligation | Special Assessments | OWDA Loans | Intergovernmental Payable |
|-----------|-----------------------|------------------------|--------------------|------------------------------|
| 1998 | \$1,668,510 | \$200,843 | \$180,827 | \$1,618,071 |
| 1999 | 1,160,088 | 193,290 | 180,830 | 0 |
| 2000 | 780,935 | 166,228 | 180,827 | 0 |
| 2001 | 772,445 | 158,353 | 180,828 | 0 |
| 2002 | 648,235 | 150,478 | 180,826 | 0 |
| 2003-2007 | 3,231,575 | 621,353 | 904,142 | 0 |
| 2008-2012 | 3,232,625 | 0 | 904,143 | 0 |
| 2013-2017 | 2,585,100 | 0 | 218,028 | 0 |
| | <u>\$14,079,513</u> | <u>\$1,490,545</u> | <u>\$2,930,451</u> | <u>\$1,618,071</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, 1997, there were eleven series of Healthcare Revenue Bonds and sixteen Economic Development Bonds outstanding with aggregate principal amounts payable of \$393,700,000 and \$40,411,038, 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:

| Year | Payments |
|---|------------------|
| 1998 | \$118,559 |
| 1999 | 77,972 |
| 2000 | 77,072 |
| 2001 | 50,379 |
| Total Minimum Lease Payments | 323,982 |
| Less: Amount Representing Interest | (32,129) |
| Present Value of Minimum Lease Payments | <u>\$291,853</u> |

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

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 of \$717,238. The related liability is reported in the general long-term obligations account group.

NOTE 20 - INTERFUND TRANSACTIONS

Interfund receivables and interfund payables at December 31, 1997, resulted in the following balances:

| | <u>Receivables</u> | <u>Payables</u> |
|-------------------------------------|--------------------|--------------------|
| General Fund | <u>\$966,253</u> | <u>\$0</u> |
| Special Revenue Funds | | |
| Able Grant | 0 | 21,205 |
| Substance Abuse/Mental Health | 0 | 15,000 |
| Intensive Supervision | 0 | 85,171 |
| Bascule Bridge | 0 | 300,000 |
| Community Housing Improvement | 0 | 133,300 |
| COPS | 0 | 50,287 |
| Day Reporting | 0 | 7,875 |
| Local Integration Project Fund | 0 | 49,907 |
| CDBG | 0 | 62,000 |
| Community Mental Health | 500,000 | 0 |
| Prosecutor's Victim Witness | 0 | 20,000 |
| Total Special Revenue Funds | <u>500,000</u> | <u>744,745</u> |
| Debt Service Fund | <u>0</u> | <u>8,000</u> |
| Capital Projects Funds | | |
| Q Construction | <u>0</u> | <u>713,508</u> |
| Total Capital Projects Funds | <u>0</u> | <u>713,508</u> |
| Total - All Funds | <u>\$1,466,253</u> | <u>\$1,466,253</u> |

As of December 31, 1997, due to and due from other funds resulted in the following individual balances:

| | <u>Due From</u> | <u>Due To</u> |
|-------------------------------|------------------|-----------------|
| General Fund | <u>\$165,834</u> | <u>\$17,001</u> |
| Special Revenue Funds | | |
| Solid Waste | 0 | 952 |
| Human Services | 0 | 4,808 |
| Substance Abuse/Mental Health | 0 | 909 |
| Real Estate Assessment | 0 | 2,785 |
| Motor Vehicle Gasoline Tax | 9,139 | 3,701 |
| Youth Services | 0 | 40 |

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

| | <u>Due From</u> | <u>Due To</u> |
|----------------------------------|------------------|------------------|
| Reclaim Ohio | 0 | 1,086 |
| Children Services | 0 | 14,605 |
| MRDD | 0 | 423 |
| Community Mental Health | 0 | 8,309 |
| Golden Acres | 0 | 238 |
| Metropolitan Enforcement Group | 0 | 309 |
| Child Support Enforcement Agency | 0 | 126,486 |
| 911 System | 0 | 195 |
| Alcohol and Drug Services Board | 0 | 1,480 |
| T-Federal | 9,865 | 0 |
| Drug Enforcement | 1,480 | 0 |
| | <u>20,484</u> | <u>166,326</u> |
| Total Special Revenue Funds | | |
| Undivided Tax Agency Fund | <u>0</u> | <u>2,991</u> |
| Total - All Funds | <u>\$186,318</u> | <u>\$186,318</u> |

Operating transfers-out exceed operating transfers-in by \$154,980 because transfers effecting the Community Based Correction Facility Fund, which is an agency fund, are not reported in the Combined Statement of Revenues, Expenditures and Changes in Fund Balance.

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).
- 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).

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

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 | | | | |
|---|-----------------|--------------------|-------------------|---------------------|
| | General | Special Revenue | Debt Service | Capital Projects |
| GAAP Basis | \$6,768,998 | \$5,648,399 | \$(2,089,027) | \$(4,947,551) |
| Revenue Accruals | (1,086,207) | (2,701,433) | (148,468) | (3,730,352) |
| Advances In | 7,564,520 | 287,287 | 5,000,000 | 665,633 |
| Expenditure Accruals | (124,971) | 2,320,071 | (7,000) | 2,040,859 |
| Advances Out | (5,452,920) | (837,574) | (5,000,000) | (900,000) |
| Encumbrances | (1,325,584) | (3,659,992) | 0 | (385,092) |
| Budget Basis | \$6,343,836 | \$1,056,758 | \$(2,244,495) | \$(7,256,503) |

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, 1997, follows:

| Balance 1/1/97 | Receipts | Disbursements | Balance 12/31/97 |
|-------------------|--------------|---------------|---------------------|
| \$5,233,978 | \$17,869,000 | \$17,201,933 | \$5,901,045 |

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, 1997.

B. Litigation

As of December 31, 1997, 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.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

NOTE 24 - RELATED PARTY TRANSACTIONS

During 1997 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 \$227,633 for such contributions.

NOTE 25 - CONTRACTUAL COMMITMENTS

During 1997, the County entered into various contracts for building construction and renovations totaling \$14,038,118. The amount paid on the contracts was \$9,422,627, leaving an outstanding contractual commitment of \$4,615,491.

NOTE 26 - 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 six members to the Airport Authority. The six appointed members appoint one additional person. 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.

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 carrying amount of the Airport Authority's deposits was insured by federal depository insurance or secured by collateral as required under either Section 135.18 or Section 135.181 of the Ohio Revised Code.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

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 Cash Equivalents - For purposes of the statement of cash flows, the Transit considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

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:

| | <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 - The Transit accrues vacation and sick pay benefits as earned by its employees.

Reclassifications - Certain reclassifications have been made to the 1996 financial statements to conform to the 1997 presentation.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

2. DEPOSITS AND INVESTMENTS

The investment and deposit of Transit moneys are governed by the provisions of the Ohio Revised Code. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the Transit to invest its moneys in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment pool (STAR Ohio), and obligations of the United States government and certain agencies thereof. The Transit may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 110 percent of the total value of public moneys on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and must mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2 percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the Transit's Name.

The Transit is prohibited from investing in any financial instrument, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instruments, contract, or obligation itself (commonly known as a "derivative"). The Transit is also prohibited from investing in reverse repurchase agreements.

Deposit - The carrying amount of the Transit's deposits were \$23,676 with bank balances of \$23,837 at December 31, 1997. All deposits were covered by Federal depository insurance at December 31, 1997.

3. EMPLOYMENT RETIREMENT AND DEFERRED COMPENSATION PLANS

A) Public Employees Retirement System of Ohio

The Public Employees Retirement System of Ohio elected early adoption of Statement No. 27 of the *Government Accounting Standards Board* (GASB) "Accounting for Pensions by State and Local Governmental Employers" which has an effective date of 1998. Accordingly, this section of the footnote disclosure has been prepared in accordance with GASB No. 27. The early adoption of GASB No. 27 has no impact on the Transit's financial statements.

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. 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. The financial report may be obtained by making a written request to the Public Employees Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085.

The Ohio Revised Code provides statutory authority for employee and employer contributions. Employees are required to contribute 8.5 percent of their covered payroll to PERS. The 1997 and 1996 employer contribution rate for local government employer units was 13.55 percent of covered payroll including 5.11 percent that is used to fund postretirement health care benefits. The Transit's total contributions to PERS for pension benefits (excluding the amount relating to postretirement benefits) for the years ended December 31, 1997, 1996, and 1995 were approximately \$9,000, \$10,000, and \$9,000, respectively, which equaled the required contribution for each year.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

Health Care - PERS provides postretirement health care coverage to age and service retirants with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. A portion of each employer's contribution to PERS (5.11 percent of the total 13.55 percent contributed) is set aside for the funding of postretirement health care. The Ohio Revised Code provides the statutory authority requiring public employers to fund pension and postretirements health care through their contributions to PERS.

OPEB 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 sufficient to sustain the program indefinitely.

During 1997, PERS adopted a new calculation methodology for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are set aside to fund health care expenses. Under the prior method, which was actuarially based, accrued liabilities and normal cost rates were computed to determine the amount of employer contributions necessary to fund OPEB.

Total PERS expenditures for OPEB during 1997 were \$394 billion. As of December 31, 1997, the unaudited estimated net assets available for future OPEB payments were \$8.3 billion. The number of PERS benefit recipients eligible for OPEB at December 31, 1997 was 113,906.

B) Deferred Compensation Plan

Transit employees participate in a deferred compensation plan created in accordance with ORC Sections 145.71-74 and the Internal Revenue Code Section 457. Participation is on a voluntary, payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred wages and any earned income are not subject to taxes until actually received by the employees.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to employers, or other beneficiaries) solely the property and rights of the Transit (without being restricted to the payment of benefits under the plan), subject to the claims of the Transit general creditors. Participants' rights under the plan are equal to those of general creditors of the Transit in amounts equal to the fair market value of the deferred account for each participant. The plan agreement states that the Transit and the plan administrators have no liability for losses under the plan with the exception of fraud or wrongful taking.

Funds on deposit with the Ohio Employees Deferred Compensation Board (valued at market) at December 31, 1997 and 1996 were \$132,185 and \$107,840, respectively. These amounts are recorded as an asset and a corresponding liability in the accompanying balance sheets.

Investments are managed by the plan's trustee under one of sixteen investment options or a combination thereof. The choice of the investment option is made by the participants.

4. 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.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

5. 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 consists of the following:

| | 1997 | 1996 |
|---|------------------|------------------|
| FEDERAL: | | |
| FTA Operating Assistance | \$673,450 | \$617,759 |
| FTA Planning Grants | 127,940 | 153,729 |
| FTA Capital Grants reimbursing Operating Expenses | 31,551 | 3,486 |
| Total | \$832,941 | \$774,974 |
| STATE: | | |
| ODOT Operating Assistance | \$255,484 | \$224,654 |
| ODOT Planning Assistance | 15,993 | 22,036 |
| ODOT Elderly Fare Assistance | 50,425 | 45,773 |
| Total | \$321,902 | \$292,463 |
| LOCAL: | | |
| Operating assistance and reimbursements | \$302,068 | \$294,185 |
| Capital assistance and reimbursements | 55,383 | 1,723 |
| Total | \$357,451 | \$295,908 |

NOTE 28 - MURRAY RIDGE PRODUCTION CENTER, INC.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Financial statement presentation - Murray Ridge Production Center, Inc. adopted Statement of Financial Accounting Standards No. 117 (SFAS 117) and Statement of Financial Accounting Standards No. 116 (SFAS 116) during the year ended June 30, 1996. Under SFAS 117, Murray Ridge Production Center, Inc. is required to report information regarding its financial position and activities according to classes of assets. Murray Ridge Production Center, Inc. has reclassified its financial statements as required. Under SFAS 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted depending on the nature of donor restrictions.
- B. 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. Fixed assets had an original cost of \$192,526 and are reported net of \$117,639 of depreciation.
- C. 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.
- D. 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, 1997 the value of these services was estimated to be \$227,633.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1997

Concentrations of Credit Risk

Financial instruments that potentially subject the organization to credit risk include cash on deposit with five financial institutions amounting to \$563,578 at June 30, 1997 which was insured for \$392,213 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$232,748 at June 30, 1997.

Combining, Individual Fund
and
Account Group
Statements and Schedules

General Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|-----------------------------------|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$4,998,800 | \$4,963,669 | | \$4,963,669 | (\$35,131) |
| Sales Tax | 10,300,000 | 10,387,443 | | 10,387,443 | 87,443 |
| Charges for Services | 7,767,024 | 7,806,312 | | 7,806,312 | 39,288 |
| Licenses, Permits and Fees | 99,362 | 100,237 | | 100,237 | 875 |
| Fines and Forfeitures | 752,800 | 759,184 | | 759,184 | 6,384 |
| Intergovernmental | 10,032,102 | 10,066,022 | | 10,066,022 | 33,920 |
| Interest | 6,361,345 | 6,691,585 | | 6,691,585 | 330,240 |
| Other | 374,907 | 388,297 | | 388,297 | 13,390 |
| Total Revenues | 40,686,340 | 41,162,749 | | 41,162,749 | 476,409 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive: | | | | | |
| Commissioners: | | | | | |
| Salaries and Wages | \$689,844 | \$685,417 | - | \$685,417 | \$4,427 |
| Fringe Benefits | 99,186 | 99,132 | - | 99,132 | 54 |
| Supplies and Materials | 22,028 | 15,469 | 3,442 | 18,911 | 3,117 |
| Contractual Services | 810 | 681 | - | 681 | 129 |
| Capital Outlay | 107 | 103 | - | 103 | 4 |
| Other | 40,018 | 26,179 | 2,539 | 28,718 | 11,300 |
| Total Commissioners | 851,993 | 826,981 | 5,981 | 832,962 | 19,031 |
| Auditor: | | | | | |
| Salaries and Wages | 983,065 | 944,321 | - | 944,321 | 38,744 |
| Fringe Benefits | 140,910 | 134,770 | - | 134,770 | 6,140 |
| Supplies and Materials | 56,526 | 43,697 | 11,588 | 55,285 | 1,241 |
| Contractual Services | 633,566 | 538,706 | 84,154 | 622,860 | 10,706 |
| Other | 36,083 | 30,308 | 3,583 | 33,891 | 2,192 |
| Total Auditor | 1,850,150 | 1,691,802 | 99,325 | 1,791,127 | 59,023 |
| Treasurer: | | | | | |
| Salaries and Wages | 256,869 | 253,699 | - | 253,699 | 3,170 |
| Fringe Benefits | 38,839 | 34,561 | - | 34,561 | 4,278 |
| Supplies and Materials | 15,188 | 10,942 | 4,100 | 15,042 | 146 |
| Contractual Services | 5,087 | 2,568 | 1,403 | 3,971 | 1,116 |
| Capital Outlay | 5,168 | 1,810 | 3,000 | 4,810 | 358 |
| Other | 4,991 | 4,990 | - | 4,990 | 1 |
| Total Treasurer | 326,142 | 308,570 | 8,503 | 317,073 | 9,069 |

(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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Prosecuting Attorney: | | | | | |
| Salaries and Wages | 1,742,965 | 1,702,668 | - | 1,702,668 | 40,297 |
| Fringe Benefits | 318,698 | 295,802 | - | 295,802 | 22,896 |
| Supplies and Materials | 28,344 | 22,703 | 4,338 | 27,041 | 1,303 |
| Contractual Services | 4,320 | 3,056 | 435 | 3,491 | 829 |
| Capital Outlay | 49,280 | 45,483 | 2,917 | 48,400 | 880 |
| Other | 62,020 | 58,192 | 2,713 | 60,905 | 1,115 |
| Total Prosecuting Attorney | <u>2,205,627</u> | <u>2,127,904</u> | <u>10,403</u> | <u>2,138,307</u> | <u>67,320</u> |
| Board of Revisions: | | | | | |
| Salaries and Wages | 56,157 | 54,812 | - | 54,812 | 1,345 |
| Fringe Benefits | 8,590 | 8,085 | - | 8,085 | 505 |
| Supplies and Materials | 1,771 | 930 | 701 | 1,631 | 140 |
| Other | - | - | - | - | - |
| Total Board of Revisions | <u>66,518</u> | <u>63,827</u> | <u>701</u> | <u>64,528</u> | <u>1,990</u> |
| County Planning Commission: | | | | | |
| Salaries and Wages | - | - | - | - | - |
| Fringe Benefits | 376 | 301 | - | 301 | 75 |
| Supplies and Materials | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total County Planning Commission | <u>376</u> | <u>301</u> | <u>-</u> | <u>301</u> | <u>75</u> |
| Board of Elections: | | | | | |
| Salaries and Wages | 989,102 | 971,809 | - | 971,809 | 17,293 |
| Fringe Benefits | 118,350 | 115,864 | - | 115,864 | 2,486 |
| Supplies and Materials | 26,526 | 19,182 | 2,434 | 21,616 | 4,910 |
| Contractual Services | 185,223 | 166,150 | 10,238 | 176,388 | 8,835 |
| Capital Outlay | 77,954 | 10,607 | 64,968 | 75,575 | 2,379 |
| Other | 37,969 | 29,358 | 1,218 | 30,576 | 7,393 |
| Total Board of Elections | <u>1,435,124</u> | <u>1,312,970</u> | <u>78,858</u> | <u>1,391,828</u> | <u>43,296</u> |
| Community Maintenance: | | | | | |
| Salaries and Wages | 652,212 | 642,931 | - | 642,931 | 9,281 |
| Fringe Benefits | 98,061 | 93,817 | - | 93,817 | 4,244 |
| Supplies and Materials | 681,822 | 622,740 | 44,173 | 666,913 | 14,909 |
| Contractual Services | 1,960,261 | 1,708,277 | 73,019 | 1,781,296 | 178,965 |
| Capital Outlay | 101,497 | 51,973 | 12,613 | 64,586 | 36,911 |
| Other | 7,241 | 5,797 | 554 | 6,351 | 890 |
| Total Community Maintenance | <u>3,501,094</u> | <u>3,125,535</u> | <u>130,359</u> | <u>3,255,894</u> | <u>245,200</u> |

(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, 1997

| | Revised Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|----------------|--------------------------------|--|
| Community Development: | | | | | |
| Salaries and Wages | 176,717 | 175,640 | - | 175,640 | 1,077 |
| Fringe Benefits | 21,950 | 21,748 | - | 21,748 | 202 |
| Supplies and Materials | 1,271 | 761 | - | 761 | 510 |
| Other | 3,698 | 2,705 | - | 2,705 | 993 |
| Total Community Development | 203,636 | 200,854 | - | 200,854 | 2,782 |
| Recorder: | | | | | |
| Salaries and Wages | 349,487 | 349,401 | - | 349,401 | 86 |
| Fringe Benefits | 51,819 | 51,222 | - | 51,222 | 597 |
| Supplies and Materials | 4,224 | 3,132 | 1,092 | 4,224 | - |
| Other | 2,268 | 2,255 | - | 2,255 | 13 |
| Total Recorder | 407,798 | 406,010 | 1,092 | 407,102 | 696 |
| Insurance/Pensions/Taxes: | | | | | |
| Fringe Benefits | 2,762,090 | 2,657,213 | - | 2,657,213 | 104,877 |
| Other | 174,289 | 167,618 | - | 167,618 | 6,671 |
| Total Insurance/Pensions/Taxes | 2,936,379 | 2,824,831 | - | 2,824,831 | 111,548 |
| Miscellaneous: | | | | | |
| Salaries and Wages | 45,500 | 30,119 | - | 30,119 | 15,381 |
| Fringe Benefits | 6,300 | 3,256 | - | 3,256 | 3,044 |
| Supplies and Materials | 4,970 | 434 | - | 434 | 4,536 |
| Contractual Services | 3,500 | 225 | 1,948 | 2,173 | 1,327 |
| Capital Outlay | 312,200 | 9,264 | 462 | 9,726 | 302,474 |
| Other | 3,773,154 | 3,150,389 | 82,950 | 3,233,339 | 539,815 |
| Total Miscellaneous | 4,145,624 | 3,193,687 | 85,360 | 3,279,047 | 866,577 |
| Total General Government - Legislative and Executive | 17,930,461 | 16,083,272 | 420,582 | 16,503,854 | 1,426,607 |
| Judicial: | | | | | |
| Court of Appeals: | | | | | |
| Contractual Services | 170,879 | 144,974 | - | 144,974 | 25,905 |
| Total Court of Appeals | 170,879 | 144,974 | - | 144,974 | 25,905 |

(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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Common Pleas Court: | | | | | |
| Salaries and Wages | 1,029,254 | 1,008,406 | - | 1,008,406 | 20,848 |
| Fringe Benefits | 158,520 | 147,117 | - | 147,117 | 11,403 |
| Supplies and Materials | 38,181 | 28,765 | 2,320 | 31,085 | 7,096 |
| Contractual Services | 683,956 | 575,153 | 1,566 | 576,719 | 107,237 |
| Capital Outlay | 63,390 | 30,132 | 26,494 | 56,626 | 6,764 |
| Other | 23,737 | 16,439 | - | 16,439 | 7,298 |
| Total Common Pleas Court | <u>1,997,038</u> | <u>1,806,012</u> | <u>30,380</u> | <u>1,836,392</u> | <u>160,646</u> |
| Domestic Relations-Domestic Relations: | | | | | |
| Salaries and Wages | 979,956 | 979,877 | - | 979,877 | 79 |
| Fringe Benefits | 148,535 | 148,330 | - | 148,330 | 205 |
| Supplies and Materials | 20,206 | 18,566 | 1,367 | 19,933 | 273 |
| Contractual Services | 10,161 | 9,736 | 376 | 10,112 | 49 |
| Capital Outlay | 38,946 | 25,673 | 12,324 | 37,997 | 949 |
| Other | 22,185 | 21,325 | - | 21,325 | 860 |
| Total Domestic Relations - Domestic Relations | <u>1,219,989</u> | <u>1,203,507</u> | <u>14,067</u> | <u>1,217,574</u> | <u>2,415</u> |
| Domestic Relations-Juvenile Probation: | | | | | |
| Salaries and Wages | 1,035,426 | 1,034,757 | - | 1,034,757 | 669 |
| Fringe Benefits | 151,198 | 151,101 | - | 151,101 | 97 |
| Supplies and Materials | 22,004 | 15,833 | 6,082 | 21,915 | 89 |
| Contractual Services | 158,348 | 156,316 | 1,141 | 157,457 | 891 |
| Capital Outlay | 3,937 | 3,549 | - | 3,549 | 388 |
| Other | 31,939 | 31,032 | 577 | 31,609 | 330 |
| Total Domestic Relations- Juvenile Probation | <u>1,402,852</u> | <u>1,392,588</u> | <u>7,800</u> | <u>1,400,388</u> | <u>2,464</u> |
| Domestic Relations-Juvenile Detention Home: | | | | | |
| Salaries and Wages | 761,442 | 761,402 | - | 761,402 | 40 |
| Fringe Benefits | 113,559 | 113,372 | - | 113,372 | 187 |
| Supplies and Materials | 123,893 | 111,678 | 12,192 | 123,870 | 23 |
| Contractual Services | 93,773 | 85,529 | 7,860 | 93,389 | 384 |
| Capital Outlay | 107,677 | 14,423 | 81,279 | 95,702 | 11,975 |
| Other | 6,683 | 6,681 | - | 6,681 | 2 |
| Total Domestic Relations-Juvenile Detention Home | <u>1,207,027</u> | <u>1,093,085</u> | <u>101,331</u> | <u>1,194,416</u> | <u>12,611</u> |

(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, 1997

| | Revised Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance Favorable (Unfavorable) |
|--|-------------------|----------------|---------------|--------------------------------|--|
| Domestic Relations-Child Support: | | | | | |
| Salaries and Wages | 273,064 | 272,090 | - | 272,090 | 974 |
| Fringe Benefits | 78,767 | 77,968 | - | 77,968 | 799 |
| Supplies and Materials | 19,319 | 17,065 | 2,124 | 19,189 | 130 |
| Contractual Services | 29,957 | 29,029 | 405 | 29,434 | 523 |
| Capital Outlay | 10,822 | 6,168 | 4,654 | 10,822 | - |
| Other | 3,495 | 2,868 | - | 2,868 | 627 |
| Total Domestic Relations-Child Support: | 415,424 | 405,188 | 7,183 | 412,371 | 3,053 |
| Domestic Relations-Hazel Webber Home: | | | | | |
| Salaries and Wages | 134,676 | 133,603 | - | 133,603 | 1,073 |
| Fringe Benefits | 19,628 | 19,597 | - | 19,597 | 31 |
| Supplies and Materials | 10,137 | 6,599 | 3,529 | 10,128 | 9 |
| Contractual Services | 12,627 | 12,620 | - | 12,620 | 7 |
| Capital Outlay | 6,452 | 6,404 | - | 6,404 | 48 |
| Other | 4,024 | 3,961 | - | 3,961 | 63 |
| Total Domestic Relations-Hazel Webber Home: | 187,544 | 182,784 | 3,529 | 186,313 | 1,231 |
| Probate Court: | | | | | |
| Salaries and Wages | 288,385 | 287,679 | - | 287,679 | 706 |
| Fringe Benefits | 42,938 | 42,936 | - | 42,936 | 2 |
| Supplies and Materials | 17,475 | 15,296 | 1,946 | 17,242 | 233 |
| Contractual Services | 12,253 | 6,519 | 5,614 | 12,133 | 120 |
| Capital Outlay | 94,346 | 30,529 | 63,386 | 93,915 | 431 |
| Other | 7,605 | 7,601 | - | 7,601 | 4 |
| Total Probate Court | 463,002 | 390,560 | 70,946 | 461,506 | 1,496 |
| Clerk of Courts: | | | | | |
| Salaries and Wages | 610,204 | 602,699 | - | 602,699 | 7,505 |
| Fringe Benefits | 88,760 | 87,997 | - | 87,997 | 763 |
| Supplies and Materials | 40,247 | 36,893 | 1,831 | 38,724 | 1,523 |
| Contractual Services | 36,340 | 32,810 | 2,477 | 35,287 | 1,053 |
| Other | 3,457 | 2,972 | 208 | 3,180 | 277 |
| Total Clerk of Courts | 779,008 | 763,371 | 4,516 | 767,887 | 11,121 |
| Municipal Courts: | | | | | |
| Salaries and Wages | 383,228 | 381,395 | - | 381,395 | 1,833 |
| Fringe Benefits | 84,160 | 71,860 | - | 71,860 | 12,300 |
| Contractual Services | 97,364 | 94,640 | - | 94,640 | 2,724 |
| Total Municipal Courts | 564,752 | 547,895 | - | 547,895 | 16,857 |

(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, 1997

| | Revised Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance Favorable (Unfavorable) |
|---|-------------------|------------------|----------------|--------------------------------|--|
| Education Law Libraries: | | | | | |
| Salaries and Wages | 37,593 | 37,539 | - | 37,539 | 54 |
| Fringe Benefits | 5,774 | 5,515 | - | 5,515 | 259 |
| Total Education Law Libraries | 43,367 | 43,054 | - | 43,054 | 313 |
| Total General Government - Judicial | 8,450,882 | 7,973,018 | 239,752 | 8,212,770 | 238,112 |
| Public Safety: | | | | | |
| Coroner: | | | | | |
| Salaries and Wages | 238,909 | 237,380 | - | 237,380 | 1,529 |
| Fringe Benefits | 32,378 | 31,343 | - | 31,343 | 1,035 |
| Supplies and Materials | 2,856 | 2,596 | 260 | 2,856 | - |
| Contractual Services | 71,022 | 62,254 | 4,416 | 66,670 | 4,352 |
| Other | 4,063 | 3,297 | - | 3,297 | 766 |
| Total Coroner | 349,228 | 336,870 | 4,676 | 341,546 | 7,682 |
| Sheriff: | | | | | |
| Salaries and Wages | 3,849,683 | 3,828,836 | - | 3,828,836 | 20,847 |
| Fringe Benefits | 611,114 | 603,238 | - | 603,238 | 7,876 |
| Supplies and Materials | 408,310 | 345,088 | 58,395 | 403,483 | 4,827 |
| Contractual Services | 89,109 | 72,104 | 6,837 | 78,941 | 10,168 |
| Capital Outlay | 118,517 | 75,885 | 40,575 | 116,460 | 2,057 |
| Other | 460,655 | 418,922 | 34,785 | 453,707 | 6,948 |
| Total Sheriff | 5,537,388 | 5,344,073 | 140,592 | 5,484,665 | 52,723 |
| Hazardous Materials Coordination: | | | | | |
| Salaries and Wages | 34,502 | 33,070 | - | 33,070 | 1,432 |
| Fringe Benefits | 5,164 | 5,018 | - | 5,018 | 146 |
| Supplies and Materials | 75 | 68 | - | 68 | 7 |
| Capital Outlay | 1,699 | 988 | 448 | 1,436 | 263 |
| Total Hazardous Materials Coordination | 41,440 | 39,144 | 448 | 39,592 | 1,848 |
| Community Disaster Services: | | | | | |
| Salaries and Wages | 52,097 | 51,459 | - | 51,459 | 638 |
| Fringe Benefits | 8,171 | 7,521 | - | 7,521 | 650 |
| Supplies and Materials | 1,571 | 1,571 | - | 1,571 | - |
| Contractual Services | 2,210 | 2,180 | 23 | 2,203 | 7 |
| Capital Outlay | 41,234 | 33,332 | 7,902 | 41,234 | - |
| Other | 15,200 | 13,147 | 143 | 13,290 | 1,910 |
| Total Community Disaster Services | 120,483 | 109,210 | 8,068 | 117,278 | 3,205 |
| Total Public Safety | 6,048,539 | 5,829,297 | 153,784 | 5,983,081 | 65,458 |

(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, 1997

| | Revised Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance Favorable (Unfavorable) |
|---|--------------------------|--------------------------|---------------------------|--------------------------------|--|
| Public Works: | | | | | |
| Engineer: | | | | | |
| Salaries and Wages | 161,805 | 156,449 | - | 156,449 | 5,356 |
| Fringe Benefits | 24,371 | 21,400 | - | 21,400 | 2,971 |
| Supplies and Materials | 7,706 | 7,062 | 187 | 7,249 | 457 |
| Contractual Services | 18,174 | 17,541 | - | 17,541 | 633 |
| Other | 4,546 | 1,012 | 1,789 | 2,801 | 1,745 |
| Total Public Works: | <u>216,602</u> | <u>203,464</u> | <u>1,976</u> | <u>205,440</u> | <u>11,162</u> |
| Health: | | | | | |
| Registration of Vital Statistics: | | | | | |
| Contractual Services | 4,835 | 4,331 | - | 4,331 | 504 |
| Total Health | <u>4,835</u> | <u>4,331</u> | <u>-</u> | <u>4,331</u> | <u>504</u> |
| Human Services: | | | | | |
| Soldiers' Relief Commission Board: | | | | | |
| Salaries and Wages | 200,731 | 199,256 | - | 199,256 | 1,475 |
| Fringe Benefits | 32,683 | 29,144 | - | 29,144 | 3,539 |
| Capital Outlay | 6,808 | 3,518 | - | 3,518 | 3,290 |
| Other | 222,153 | 205,298 | 424 | 205,722 | 16,431 |
| Total Soldiers' Relief Commission Board | <u>462,375</u> | <u>437,216</u> | <u>424</u> | <u>437,640</u> | <u>24,735</u> |
| Veterans Service: | | | | | |
| Supplies and Materials | 12,995 | 11,613 | 312 | 11,925 | 1,070 |
| Total Veterans Service | <u>12,995</u> | <u>11,613</u> | <u>312</u> | <u>11,925</u> | <u>1,070</u> |
| Total Human Services | <u>475,370</u> | <u>448,829</u> | <u>736</u> | <u>449,565</u> | <u>25,805</u> |
| Capital Outlay: | | | | | |
| Capital Improvements | 4,175,275 | 1,666,385 | 508,716 | 2,175,101 | 2,000,174 |
| Intergovernmental: | | | | | |
| Contractual Services | 3,224 | 1,214 | - | 1,214 | 2,010 |
| Other - Grants | 309,940 | 309,761 | 37 | 309,798 | 142 |
| Total Intergovernmental | <u>313,164</u> | <u>310,975</u> | <u>37</u> | <u>311,012</u> | <u>2,152</u> |
| Total Expenditures | <u>37,615,128</u> | <u>32,519,571</u> | <u>1,325,584</u> | <u>33,845,155</u> | <u>3,769,973</u> |
| Excess of Revenues Over (Under) Expenditures | <u>3,071,212</u> | <u>8,643,178</u> | <u>(1,325,584)</u> | <u>7,317,594</u> | <u>(4,246,382)</u> |

(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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|----------------------------|----------------------------|----------------------|---|---|
| Other Financing Sources (Uses) | | | | | |
| Advances - In | 7,669,520 | 7,564,520 | - | 7,564,520 | 105,000 |
| Advances - Out | (5,457,920) | (5,452,920) | - | (5,452,920) | (5,000) |
| Operating Transfers - In | 270,361 | 270,361 | - | 270,361 | - |
| Operating Transfers - Out | <u>(6,770,818)</u> | <u>(3,355,719)</u> | <u>-</u> | <u>(3,355,719)</u> | <u>3,415,099</u> |
| Total Other Financing Sources (Uses) | <u>(4,288,857)</u> | <u>(973,758)</u> | <u>-</u> | <u>(973,758)</u> | <u>3,515,099</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (1,217,645) | 7,669,420 | <u>(\$1,325,584)</u> | <u>\$6,343,836</u> | <u>\$7,561,481</u> |
| <i>Fund Balance</i> at Beginning of Year | 17,371,034 | 17,371,034 | | | |
| Fund Balance at End of Year | <u><u>\$16,153,389</u></u> | <u><u>\$25,040,454</u></u> | | | |

Special Revenue Funds

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

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)

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
Community Corrections Act
PAIR
Day Reporting
T-Federal
Prosecutor's Victim Witness
Drug Enforcement
Enforcement and Education
Able Grant – Title I Fund
Linkages Plus/Byrne Memorial Fund
Local Law Enforcement Block Grant
Juvenile Diversion Mediation Fund

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
Waterline Maintenance
Model Township
Local Integration Project Fund

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1997

| | <u>Jail Facility Operation</u> | <u>Dog and Kennel</u> | <u>Solid Waste</u> | <u>Community Based Correctional Facility</u> |
|---|------------------------------------|---------------------------|---------------------------|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,730,975 | \$203,890 | \$2,444,002 | \$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 | 727,485 | 0 | 0 | 0 |
| Accounts Interfund | 0 | 0 | 98,791 | 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 | 125 | 1,216 | 481,869 |
| Materials and Supplies | | | | |
| Inventory | 0 | 0 | 0 | 0 |
| Notes Receivable | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$3,458,460</u> | <u>\$204,015</u> | <u>\$2,544,009</u> | <u>\$481,869</u> |
| Liabilities | | | | |
| Accounts Payable | \$10,096 | \$5,733 | \$35,650 | \$0 |
| Accrued Wages | 186,688 | 7,041 | 5,546 | 0 |
| Compensated Absences Payable | 0 | 1,475 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 952 | 0 |
| Intergovernmental Payable | 12,968 | 776 | 562 | 481,869 |
| Deferred Revenue | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>209,752</u> | <u>15,025</u> | <u>42,710</u> | <u>481,869</u> |
| Fund Equity | | | | |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 90,733 | 4,880 | 29,264 | 0 |
| 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) | 3,157,975 | 184,110 | 2,472,035 | 0 |
| Total Fund Equity (Deficit) | <u>3,248,708</u> | <u>188,990</u> | <u>2,501,299</u> | <u>0</u> |
| Total Liabilities and Fund Equity | <u>\$3,458,460</u> | <u>\$204,015</u> | <u>\$2,544,009</u> | <u>\$481,869</u> |

| <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> |
|-----------------------|---|-------------------------------|------------------|-----------------------------|-----------------------------|
| \$2,394,077 | \$74,049 | \$4,634,503 | \$491,539 | \$162,530 | \$336,852 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 6,400 | 0 | 874 | 4,475 | 11,545 | 1,112 |
| 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 | 64,375 | 0 | 0 | 0 | 0 |
| 7,975 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$2,408,452</u> | <u>\$138,424</u> | <u>\$4,635,377</u> | <u>\$496,014</u> | <u>\$174,075</u> | <u>\$337,964</u> |
| \$313,467 | \$634 | \$207,941 | \$5,750 | \$2,866 | \$22,894 |
| 422,978 | 4,714 | 18,775 | 12,252 | 34,773 | 0 |
| 49,255 | 0 | 0 | 0 | 7,004 | 0 |
| 0 | 15,000 | 0 | 0 | 0 | 0 |
| 4,808 | 909 | 2,785 | 0 | 0 | 0 |
| 50,117 | 488 | 2,121 | 1,237 | 3,227 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>840,625</u> | <u>21,745</u> | <u>231,622</u> | <u>19,239</u> | <u>47,870</u> | <u>22,894</u> |
| 53,258 | 0 | 1,458,209 | 12,403 | 6,031 | 500 |
| 7,975 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1,506,594 | 116,679 | 2,945,546 | 464,372 | 120,174 | 314,570 |
| <u>1,567,827</u> | <u>116,679</u> | <u>4,403,755</u> | <u>476,775</u> | <u>126,205</u> | <u>315,070</u> |
| <u>\$2,408,452</u> | <u>\$138,424</u> | <u>\$4,635,377</u> | <u>\$496,014</u> | <u>\$174,075</u> | <u>\$337,964</u> |

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1997

| | <u>Intensive Supervision</u> | <u>Motor Vehicle Gasoline Tax</u> | <u>Bascule Bridge</u> | <u>Community Housing Improvement</u> |
|---|----------------------------------|---------------------------------------|---------------------------|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$65,062 | \$732,469 | \$122,668 | \$168,194 |
| 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 | 0 | 0 | 0 | 0 |
| Accounts | 0 | 1,097 | 0 | 0 |
| Interfund | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 9,139 | 0 | 0 |
| Due From Agency Funds: | | | | |
| Property and Other Taxes | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 253,451 | 0 | 0 |
| Materials and Supplies | | | | |
| Inventory | 0 | 471,338 | 274 | 0 |
| Notes Receivable | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$65,062</u> | <u>\$1,467,494</u> | <u>\$122,942</u> | <u>\$168,194</u> |
| Liabilities | | | | |
| Accounts Payable | \$2,439 | \$157,699 | \$3,686 | \$3,248 |
| Accrued Wages | 15,534 | 164,997 | 18,176 | 0 |
| Compensated Absences Payable | 0 | 28,432 | 1,481 | 0 |
| Interfund Payable | 85,171 | 0 | 300,000 | 133,300 |
| Due to Other Funds | 0 | 3,701 | 0 | 0 |
| Intergovernmental Payable | 1,682 | 16,804 | 1,537 | 0 |
| Deferred Revenue | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>104,826</u> | <u>371,633</u> | <u>324,880</u> | <u>136,548</u> |
| Fund Equity | | | | |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 0 | 164,674 | 5,625 | 17,220 |
| Reserved for Inventory | 0 | 471,338 | 274 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 |
| Reserved for Notes Receivable | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated (Deficit) | (39,764) | 459,849 | (207,837) | 14,426 |
| Total Fund Equity (Deficit) | <u>(39,764)</u> | <u>1,095,861</u> | <u>(201,938)</u> | <u>31,646</u> |
| Total Liabilities and Fund Equity | <u>\$65,062</u> | <u>\$1,467,494</u> | <u>\$122,942</u> | <u>\$168,194</u> |

| <u>Youth Services</u> | <u>Reclaim Ohio</u> | <u>Medically Handicapped</u> | <u>Indigent Guardianship</u> | <u>Computerized Legal Research</u> | <u>TB Clinic</u> |
|-----------------------|---------------------|------------------------------|------------------------------|------------------------------------|------------------|
| \$706,117 | \$848,871 | \$0 | \$124,363 | \$299,774 | \$512,426 |
| 0 | 0 | 0 | 0 | 0 | 4,779 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 1,900 | 5,711 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 338,648 | 0 | 0 | 417,030 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 9,051 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$706,117</u> | <u>\$848,871</u> | <u>\$338,648</u> | <u>\$126,263</u> | <u>\$305,485</u> | <u>\$943,286</u> |
| \$12,158 | \$6,700 | \$0 | \$46,187 | \$24,965 | \$428 |
| 22,655 | 47,740 | 0 | 0 | 0 | 14,270 |
| 1,992 | 6,401 | 0 | 0 | 0 | 1,647 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 1,086 | 0 | 0 | 0 | 0 |
| 2,977 | 4,439 | 0 | 0 | 960 | 1,393 |
| 0 | 0 | 338,648 | 0 | 0 | 417,030 |
| <u>39,822</u> | <u>66,366</u> | <u>338,648</u> | <u>46,187</u> | <u>25,925</u> | <u>434,768</u> |
| 18,897 | 24,055 | 0 | 0 | 183,183 | 0 |
| 0 | 0 | 0 | 0 | 0 | 9,051 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 647,398 | 758,450 | 0 | 80,076 | 96,377 | 499,467 |
| <u>666,295</u> | <u>782,505</u> | <u>0</u> | <u>80,076</u> | <u>279,560</u> | <u>508,518</u> |
| <u>\$706,117</u> | <u>\$848,871</u> | <u>\$338,648</u> | <u>\$126,263</u> | <u>\$305,485</u> | <u>\$943,286</u> |

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1997

| | <u>Children Services</u> | <u>MRDD</u> | <u>Supportive Living</u> | <u>Community Mental Health</u> |
|---|------------------------------|----------------------------|------------------------------|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,452,126 | \$20,090,526 | \$166,997 | \$3,930,075 |
| Cash and Cash Equivalents in Segregated Accounts | 38,996 | 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 | 500,000 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Agency Funds: | | | | |
| Property and Other Taxes | 4,865,340 | 4,817,283 | 0 | 6,066,319 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 553,856 | 835,412 | 0 | 730,638 |
| Materials and Supplies | | | | |
| Inventory | 0 | 58,805 | 0 | 1,195 |
| Notes Receivable | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 1,005,282 |
| Total Assets | <u>\$7,910,318</u> | <u>\$25,802,026</u> | <u>\$166,997</u> | <u>\$12,233,509</u> |
| Liabilities | | | | |
| Accounts Payable | \$243,372 | \$198,905 | \$75,969 | \$0 |
| Accrued Wages | 196,138 | 716,170 | 0 | 32,377 |
| Compensated Absences Payable | 35,726 | 52,094 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Due to Other Funds | 14,605 | 423 | 0 | 8,309 |
| Intergovernmental Payable | 21,329 | 98,241 | 0 | 3,132 |
| Deferred Revenue | 4,865,340 | 4,817,283 | 0 | 6,066,319 |
| Total Liabilities | <u>5,376,510</u> | <u>5,883,116</u> | <u>75,969</u> | <u>6,110,137</u> |
| Fund Equity | | | | |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 14,719 | 212,270 | 18,902 | 0 |
| Reserved for Inventory | 0 | 58,805 | 0 | 1,195 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 1,005,282 |
| Reserved for Notes Receivable | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated (Deficit) | 2,519,089 | 19,647,835 | 72,126 | 5,116,895 |
| Total Fund Equity (Deficit) | <u>2,533,808</u> | <u>19,918,910</u> | <u>91,028</u> | <u>6,123,372</u> |
| Total Liabilities and Fund Equity | <u>\$7,910,318</u> | <u>\$25,802,026</u> | <u>\$166,997</u> | <u>\$12,233,509</u> |

| <u>Golden Acres</u> | <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> |
|---------------------|---------------------------------------|---|-------------------------|--------------------|---------------------------------------|
| \$8,518,245 | \$511,843 | \$2,381,080 | \$39,713 | \$1,121,811 | \$516,542 |
| 0 | 59,115 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 53,253 | 0 | 2,492 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 347,525 | 0 | 173,762 | 1,029,780 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 124,854 |
| 40,730 | 0 | 2,585 | 0 | 1,317 | 1,267 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$8,612,228</u> | <u>\$918,483</u> | <u>\$2,386,157</u> | <u>\$213,475</u> | <u>\$2,152,908</u> | <u>\$642,663</u> |
| \$48,218 | \$3,220 | \$4,679 | \$0 | \$63,607 | \$16,791 |
| 125,600 | 23,119 | 118,999 | 0 | 26,002 | 10,469 |
| 9,263 | 0 | 0 | 0 | 1,580 | 2,904 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 238 | 309 | 126,486 | 0 | 195 | 1,480 |
| 19,042 | 2,294 | 13,303 | 0 | 2,664 | 1,063 |
| 0 | 347,525 | 0 | 173,762 | 1,029,780 | 0 |
| <u>202,361</u> | <u>376,467</u> | <u>263,467</u> | <u>173,762</u> | <u>1,123,828</u> | <u>32,707</u> |
| 32,278 | 2,756 | 66,985 | 0 | 131,105 | 150,382 |
| 40,730 | 0 | 2,585 | 0 | 1,317 | 1,267 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 8,336,859 | 539,260 | 2,053,120 | 39,713 | 896,658 | 458,307 |
| <u>8,409,867</u> | <u>542,016</u> | <u>2,122,690</u> | <u>39,713</u> | <u>1,029,080</u> | <u>609,956</u> |
| <u>\$8,612,228</u> | <u>\$918,483</u> | <u>\$2,386,157</u> | <u>\$213,475</u> | <u>\$2,152,908</u> | <u>\$642,663</u> |

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1997

| | <u>Law Enforcement Trust</u> | <u>Community Development Block Grant</u> | <u>Other Public Safety</u> | <u>Other</u> | <u>Totals</u> |
|---|--------------------------------------|--|--------------------------------|-------------------------|----------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,949 | \$74,551 | \$301,934 | \$244,290 | \$57,404,043 |
| Cash and Cash Equivalents in Segregated Accounts | 1,210,270 | 49,276 | 106,963 | 0 | 1,469,399 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 552,987 | 0 | 0 | 552,987 |
| Receivables: | | | | | |
| Sales Tax | 0 | 0 | 0 | 0 | 727,485 |
| Accounts | 0 | 0 | 0 | 3,818 | 191,468 |
| Interfund | 0 | 0 | 0 | 0 | 500,000 |
| Due From Other Funds | 0 | 0 | 11,345 | 0 | 20,484 |
| Due From Agency Funds: | | | | | |
| Property and Other Taxes | 0 | 0 | 0 | 0 | 18,055,687 |
| Special Assessments | 0 | 0 | 0 | 62,201 | 62,201 |
| Intergovernmental Receivable | 0 | 0 | 49,321 | 0 | 3,095,117 |
| Materials and Supplies | | | | | |
| Inventory | 0 | 0 | 0 | 0 | 594,537 |
| Notes Receivable | 0 | 70,927 | 0 | 0 | 70,927 |
| Loans Receivable | 0 | 0 | 0 | 0 | 1,005,282 |
| Total Assets | <u>\$1,212,219</u> | <u>\$747,741</u> | <u>\$469,563</u> | <u>\$310,309</u> | <u>\$83,749,617</u> |
| Liabilities | | | | | |
| Accounts Payable | \$0 | \$0 | \$9,426 | \$1,733 | \$1,528,461 |
| Accrued Wages | 0 | 0 | 28,274 | 0 | 2,253,287 |
| Compensated Absences Payable | 0 | 0 | 276 | 0 | 199,530 |
| Interfund Payable | 0 | 62,000 | 99,367 | 49,907 | 744,745 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 166,326 |
| Intergovernmental Payable | 0 | 116,716 | 2,517 | 6 | 863,464 |
| Deferred Revenue | 0 | 0 | 0 | 62,201 | 18,117,888 |
| Total Liabilities | <u>0</u> | <u>178,716</u> | <u>139,860</u> | <u>113,847</u> | <u>23,873,701</u> |
| Fund Equity | | | | | |
| Fund Balance: | | | | | |
| Reserved for Encumbrances | 0 | 0 | 11,753 | 0 | 2,710,082 |
| Reserved for Inventory | 0 | 0 | 0 | 0 | 594,537 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 | 1,005,282 |
| Reserved for Notes Receivable | 0 | 70,927 | 0 | 0 | 70,927 |
| Unreserved, Undesignated (Deficit) | 1,212,219 | 498,098 | 317,950 | 196,462 | 55,495,088 |
| Total Fund Equity (Deficit) | <u>1,212,219</u> | <u>569,025</u> | <u>329,703</u> | <u>196,462</u> | <u>59,875,916</u> |
| Total Liabilities and Fund Equity | <u>\$1,212,219</u> | <u>\$747,741</u> | <u>\$469,563</u> | <u>\$310,309</u> | <u>\$83,749,617</u> |

Lorain County, Ohio
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
All Special Revenue Funds
 For the Year Ended December 31, 1997

| | Jail Facility Operation | Dog and Kennel | Solid Waste | Community Based Correctional Facility | Human Services | Substance Abuse/ Mental Health |
|---|----------------------------|-------------------|--------------------|--|--------------------|--------------------------------------|
| Revenues | | | | | | |
| Property and Other Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales Tax | 4,151,993 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 252,469 | 1,776,214 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 24,724 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 21,216 | 2,845,514 | 14,248,461 | 255,625 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 735 | 0 | 11,931 | 0 | 6,370 | 6 |
| Total Revenues | 4,152,728 | 277,193 | 1,809,361 | 2,845,514 | 14,254,831 | 255,631 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 2,409,534 | 0 | 0 | 0 | 0 | 239,481 |
| Public Works | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 250,408 | 2,164,348 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 14,267,974 | 0 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 | 0 | 0 |
| Urban Redevelopment and Housing | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 2,845,514 | 0 | 0 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,409,534 | 250,408 | 2,164,348 | 2,845,514 | 14,267,974 | 239,481 |
| Excess of Revenues Over (Under) Expenditures | 1,743,194 | 26,785 | (354,987) | 0 | (13,143) | 16,150 |
| Other Financing Sources (Uses) | | | | | | |
| Operating Transfers - In | 0 | 0 | 21 | 0 | 0 | 0 |
| Operating Transfers - Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 21 | 0 | 0 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 1,743,194 | 26,785 | (354,966) | 0 | (13,143) | 16,150 |
| Fund Balances (Deficit) at Beginning of Year | 1,505,514 | 162,205 | 2,856,265 | 0 | 1,580,161 | 100,529 |
| Increase (Decrease) in Reserve for Inventory | 0 | 0 | 0 | 0 | 809 | 0 |
| Fund Balances (Deficit) at End of Year | \$3,248,708 | \$188,990 | \$2,501,299 | \$0 | \$1,567,827 | \$116,679 |

(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, 1997

| | Real Estate Assessment | DRETAC | Certificate of Title | Recorder's Equipment | Intensive Supervision | Motor Vehicle Gasoline Tax |
|---|------------------------------|------------------|-------------------------|-------------------------|--------------------------|-------------------------------|
| Revenues | | | | | | |
| Property and Other Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 1,804,835 | 359,405 | 880,099 | 0 | 0 | 1,697,290 |
| Licenses, Permits and Fees | 17,708 | 0 | 0 | 253,952 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 | 135,329 |
| Intergovernmental | 0 | 0 | 0 | 0 | 321,222 | 4,019,134 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 | 0 | 77,080 |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 6,019 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,828,562 | 359,405 | 880,099 | 253,952 | 321,222 | 5,928,833 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 2,089,551 | 327,809 | 0 | 146,126 | 0 | 0 |
| Judicial | 0 | 0 | 713,950 | 0 | 2,439 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 445,470 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 0 | 6,356,223 |
| 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 |
| Urban Redevelopment and Housing | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,089,551 | 327,809 | 713,950 | 146,126 | 447,909 | 6,356,223 |
| Excess of Revenues Over (Under) Expenditures | (260,989) | 31,596 | 166,149 | 107,826 | (126,687) | (427,390) |
| Other Financing Sources (Uses) | | | | | | |
| Operating Transfers - In | 0 | 0 | 0 | 0 | 0 | 32,795 |
| Operating Transfers - Out | 0 | 0 | (238,891) | 0 | 0 | (288,347) |
| Total Other Financing Sources (Uses) | 0 | 0 | (238,891) | 0 | 0 | (255,552) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (260,989) | 31,596 | (72,742) | 107,826 | (126,687) | (682,942) |
| Fund Balances (Deficit) at Beginning of Year | 4,664,744 | 445,179 | 198,947 | 207,244 | 86,923 | 1,736,966 |
| Increase (Decrease) in Reserve for Inventory | 0 | 0 | 0 | 0 | 0 | 41,837 |
| Fund Balances (Deficit) at End of Year | \$4,403,755 | \$476,775 | \$126,205 | \$315,070 | (\$39,764) | \$1,095,861 |

Lorain County, Ohio
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
All Special Revenue Funds (continued)
 For the Year Ended December 31, 1997

| | MRDD | Supportive Living | Community Mental Health | Golden Acres | Metropolitan Enforcement Group | Child Support Enforcement Agency |
|---|---------------------|----------------------|-------------------------------|--------------------|--------------------------------------|--|
| Revenues | | | | | | |
| Property and Other Taxes | \$9,386,631 | \$0 | \$5,959,142 | \$1,121,575 | \$342,707 | \$0 |
| Sales Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 910,158 | 0 | 0 | 858,387 | 0 | 686,502 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 10,545,048 | 634,808 | 10,134,184 | 1,507,137 | 376,539 | 3,704,335 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| Donations | 3,639 | 0 | 0 | 11,242 | 0 | 0 |
| Other | 0 | 0 | 0 | 15,960 | 0 | 187 |
| Total Revenues | 20,845,476 | 634,808 | 16,093,326 | 3,514,301 | 719,246 | 4,391,024 |
| Expenditures | | | | | | |
| <i>Current:</i> | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 753,532 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 3,220 | 0 |
| Health | 18,416,048 | 900,135 | 16,032,667 | 3,059,491 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 | 3,580,015 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 | 0 | 0 |
| Urban Redevelopment and Housing | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 18,416,048 | 900,135 | 16,032,667 | 3,059,491 | 756,752 | 3,580,015 |
| Excess of Revenues Over (Under) Expenditures | 2,429,428 | (265,327) | 60,659 | 454,810 | (37,506) | 811,009 |
| Other Financing Sources (Uses) | | | | | | |
| Operating Transfers - In | 1,363 | 265,000 | 0 | 196 | 0 | 0 |
| Operating Transfers - Out | (977,030) | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | (975,667) | 265,000 | 0 | 196 | 0 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 1,453,761 | (327) | 60,659 | 455,006 | (37,506) | 811,009 |
| Fund Balances (Deficit) at Beginning of Year | 18,461,149 | 91,355 | 6,061,518 | 7,961,615 | 579,522 | 1,309,096 |
| Increase (Decrease) in Reserve for Inventory | 4,000 | 0 | 1,195 | (6,754) | 0 | 2,585 |
| Fund Balances (Deficit) at End of Year | \$19,918,910 | \$91,028 | \$6,123,372 | \$8,409,867 | \$542,016 | \$2,122,690 |

| <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> |
|-----------------------------|-----------------------|---|--------------------------------------|--|--------------------------------|------------------|---------------------|
| \$171,354 | \$1,012,133 | \$0 | \$0 | \$0 | \$0 | \$0 | \$23,516,336 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,151,993 |
| 0 | 0 | 0 | 0 | 0 | 0 | 80,641 | 7,653,645 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,300,343 |
| 0 | 0 | 0 | 1,202,138 | 0 | 161,840 | 0 | 1,524,031 |
| 14,622 | 100,371 | 2,653,828 | 0 | 138,800 | 762,530 | 244,835 | 61,896,244 |
| 0 | 0 | 0 | 0 | 0 | 0 | 63,756 | 63,756 |
| 0 | 0 | 0 | 0 | 39,686 | 0 | 0 | 118,240 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,381 |
| 0 | 529 | 5,041 | 0 | 0 | 45,071 | 6,558 | 129,751 |
| <u>185,976</u> | <u>1,113,033</u> | <u>2,658,869</u> | <u>1,202,138</u> | <u>178,486</u> | <u>969,441</u> | <u>395,790</u> | <u>101,369,720</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,786,239 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 741,472 |
| 193,153 | 1,162,814 | 0 | 358,307 | 0 | 878,407 | 0 | 6,440,698 |
| 0 | 63,607 | 0 | 0 | 0 | 5,505 | 54,522 | 6,858,934 |
| 0 | 0 | 2,369,812 | 0 | 0 | 0 | 201,734 | 43,786,942 |
| 0 | 0 | 0 | 0 | 0 | 0 | 81,736 | 30,203,393 |
| 0 | 0 | 0 | 0 | 166,875 | 0 | 0 | 169,983 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 386,432 |
| 0 | 0 | 0 | 0 | 272,255 | 0 | 0 | 3,117,769 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>193,153</u> | <u>1,226,421</u> | <u>2,369,812</u> | <u>358,307</u> | <u>439,130</u> | <u>883,912</u> | <u>337,992</u> | <u>94,491,862</u> |
| <u>(7,177)</u> | <u>(113,388)</u> | <u>289,057</u> | <u>843,831</u> | <u>(260,644)</u> | <u>85,529</u> | <u>57,798</u> | <u>6,877,858</u> |
| 0 | 0 | 0 | 0 | 0 | 86,732 | 0 | 1,116,282 |
| 0 | (116,333) | 0 | 0 | 0 | 0 | 0 | (2,345,741) |
| 0 | (116,333) | 0 | 0 | 0 | 86,732 | 0 | (1,229,459) |
| (7,177) | (229,721) | 289,057 | 843,831 | (260,644) | 172,261 | 57,798 | 5,648,399 |
| 46,890 | 1,257,484 | 320,919 | 368,388 | 829,669 | 157,442 | 138,664 | 54,173,223 |
| 0 | 1,317 | (20) | 0 | 0 | 0 | 0 | 54,294 |
| <u>\$39,713</u> | <u>\$1,029,080</u> | <u>\$609,956</u> | <u>\$1,212,219</u> | <u>\$569,025</u> | <u>\$329,703</u> | <u>\$196,462</u> | <u>\$59,875,916</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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|----------------------------|----------------------------|----------------------|---|---|
| Revenues | | | | | |
| Sales Tax | \$ 4,020,337 | \$ 4,043,649 | | \$ 4,043,649 | \$ 23,312 |
| Other | 735 | 735 | | 735 | - |
| Total Revenues | <u>4,021,072</u> | <u>4,044,384</u> | | <u>4,044,384</u> | <u>23,312</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Salaries and Wages | 2,147,160 | 1,680,359 | - | 1,680,359 | 466,801 |
| Fringe Benefits | 637,620 | 523,503 | - | 523,503 | 114,117 |
| Supplies and Materials | 118,103 | 1,106 | 1,037 | 2,143 | 115,960 |
| Contractual Services | 351,020 | 3,472 | 1,369 | 4,841 | 346,179 |
| Capital Outlay | 446,288 | 47,538 | 94,423 | 141,961 | 304,327 |
| Other | 44,100 | 4,607 | 2,100 | 6,707 | 37,393 |
| Total Expenditures | <u>3,744,291</u> | <u>2,260,585</u> | <u>98,929</u> | <u>2,359,514</u> | <u>1,384,777</u> |
| Excess of Revenues Over (Under) Expenditures | 276,781 | 1,783,799 | (98,929) | 1,684,870 | 1,408,089 |
| Other Financing Uses | | | | | |
| Advances - Out | (32,450) | (32,450) | - | (32,450) | - |
| Excess of Revenues Over (Under) Expenditures and Other Financing Uses | 244,331 | 1,751,349 | <u>\$ (98,929)</u> | <u>\$ 1,652,420</u> | <u>\$ 1,408,089</u> |
| Fund Balance at Beginning of Year | 979,626 | 979,626 | | | |
| Fund Balance at End of Year | <u>\$ 1,223,957</u> | <u>\$ 2,730,975</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|--------------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 100 | \$ - | | \$ - | \$ (100) |
| Licenses, Permits and Fees | 252,400 | 252,469 | | 252,469 | 69 |
| Fines and Forfeitures | 24,500 | 25,011 | | 25,011 | 511 |
| Total Revenues | 277,000 | 277,480 | | 277,480 | 480 |
| Expenditures | | | | | |
| Current: | | | | | |
| Health: | | | | | |
| Salaries and Wages | 139,500 | 109,438 | - | 109,438 | 30,062 |
| Fringe Benefits | 44,906 | 32,674 | - | 32,674 | 12,232 |
| Supplies and Materials | 40,835 | 27,948 | 8,565 | 36,513 | 4,322 |
| Contractual Services | 7,388 | 2,098 | - | 2,098 | 5,290 |
| Capital Outlay | 38,654 | 24,341 | 87 | 24,428 | 14,226 |
| Other | 60,633 | 54,132 | 596 | 54,728 | 5,905 |
| Total Expenditures | 331,916 | 250,631 | 9,248 | 259,879 | 72,037 |
| Excess of Revenues Over (Under) Expenditures | (54,916) | 26,849 | <u>\$ (9,248)</u> | <u>\$ 17,601</u> | <u>\$ 72,517</u> |
| Fund Balance at Beginning of Year | 177,040 | 177,040 | | | |
| Fund Balance at End of Year | <u>\$ 122,124</u> | <u>\$ 203,889</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|----------------------------|----------------------------|----------------------|---|---|
| Revenues | | | | | |
| Licenses, Permits and Fees | \$ 1,836,220 | \$ 1,836,234 | | \$ 1,836,234 | \$ 14 |
| Intergovernmental | 25,000 | 25,000 | | 25,000 | - |
| Other | 11,594 | 11,931 | | 11,931 | 337 |
| Total Revenues | <u>1,872,814</u> | <u>1,873,165</u> | | <u>1,873,165</u> | <u>351</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Health: | | | | | |
| Salaries and Wages | 92,813 | 77,888 | - | 77,888 | 14,925 |
| Fringe Benefits | 32,340 | 22,271 | - | 22,271 | 10,069 |
| Supplies and Materials | 18,648 | 12,110 | 1,512 | 13,622 | 5,026 |
| Contractual Services | 2,346,477 | 2,019,225 | 59,293 | 2,078,518 | 267,959 |
| Capital Outlay | 23,799 | 4,479 | 4,109 | 8,588 | 15,211 |
| Total Expenditures | <u>2,514,077</u> | <u>2,135,973</u> | <u>64,914</u> | <u>2,200,887</u> | <u>313,190</u> |
| Excess of Revenues Over (Under) Expenditures | (641,263) | (262,808) | (64,914) | (327,722) | 313,541 |
| Other Financing Sources (Uses) | | | | | |
| Operating Transfers - In | 21 | 21 | - | 21 | - |
| Operating Transfers - Out | (8,400) | - | - | - | 8,400 |
| Total Other Financing Sources (Uses) | <u>(8,379)</u> | <u>21</u> | <u>-</u> | <u>21</u> | <u>8,400</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (649,642) | (262,787) | <u>\$ (64,914)</u> | <u>\$ (327,701)</u> | <u>\$ 321,941</u> |
| Fund Balance at Beginning of Year | 2,706,789 | 2,706,789 | | | |
| Fund Balance at End of Year | <u>\$ 2,057,147</u> | <u>\$ 2,444,002</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 2,845,514 | \$ 2,845,514 | | \$ 2,845,514 | \$ - |
| Total Revenues | <u>2,845,514</u> | <u>2,845,514</u> | | <u>2,845,514</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Intergovernmental: | | | | | |
| Contractual Services | 2,845,514 | 2,845,514 | - | 2,845,514 | - |
| Total Expenditures | <u>2,845,514</u> | <u>2,845,514</u> | <u>-</u> | <u>2,845,514</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | - | - | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Fund Balance at Beginning of Year | - | - | | | |
| Fund Balance at End of Year | <u>\$ -</u> | <u>\$ -</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 14,051,835 | \$ 14,340,668 | | \$ 14,340,668 | \$ 288,833 |
| Total Revenues | 14,051,835 | 14,340,668 | | 14,340,668 | 288,833 |
| Expenditures | | | | | |
| Current: | | | | | |
| Human Services: | | | | | |
| Salaries and Wages | 6,300,000 | 6,026,058 | - | 6,026,058 | 273,942 |
| Fringe Benefits | 1,150,126 | 936,120 | - | 936,120 | 214,006 |
| Supplies and Materials | 326,293 | 246,363 | 12,924 | 259,287 | 67,006 |
| Contractual Services | 6,172,602 | 5,393,987 | 185,684 | 5,579,671 | 592,931 |
| Capital Outlay | 259,527 | 176,102 | 919 | 177,021 | 82,506 |
| Other | 1,685,099 | 1,408,962 | 9,889 | 1,418,851 | 266,248 |
| Total Expenditures | 15,893,647 | 14,187,592 | 209,416 | 14,397,008 | 1,496,639 |
| Excess of Revenues Over (Under) Expenditures | (1,841,812) | 153,076 | <u>\$ (209,416)</u> | <u>\$ (56,340)</u> | <u>\$ 1,785,472</u> |
| Fund Balance at Beginning of Year | 2,241,001 | 2,241,001 | | | |
| Fund Balance at End of Year | \$ 399,189 | \$ 2,394,077 | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 316,250 | \$ 316,250 | | \$ 316,250 | \$ - |
| Other | 6 | 6 | | 6 | - |
| Total Revenues | <u>316,256</u> | <u>316,256</u> | | <u>316,256</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Salaries and Wages | 74,045 | 67,810 | - | 67,810 | 6,235 |
| Fringe Benefits | 21,960 | 15,885 | - | 15,885 | 6,075 |
| Supplies and Materials | 18,120 | 13,348 | 50 | 13,398 | 4,722 |
| Contractual Services | 187,756 | 150,806 | - | 150,806 | 36,950 |
| Capital Outlay | 4,381 | 3,985 | - | 3,985 | 396 |
| Other | 5,441 | 4,085 | - | 4,085 | 1,356 |
| Total Expenditures | <u>311,703</u> | <u>255,919</u> | <u>50</u> | <u>255,969</u> | <u>55,734</u> |
| Excess of Revenues Over (Under) Expenditures | 4,553 | 60,337 | (50) | 60,287 | 55,734 |
| Other Financing Sources (Uses) | | | | | |
| Advances - In | 15,000 | 15,000 | - | 15,000 | - |
| Advances - Out | (60,624) | (60,624) | - | (60,624) | - |
| Total Other Financing Sources (Uses) | <u>(45,624)</u> | <u>(45,624)</u> | <u>-</u> | <u>(45,624)</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (41,071) | 14,713 | <u>\$ (50)</u> | <u>\$ 14,663</u> | <u>\$ 55,734</u> |
| Fund Balance at Beginning of Year | <u>59,336</u> | <u>59,336</u> | | | |
| Fund Balance at End of Year | <u>\$ 18,265</u> | <u>\$ 74,049</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------|-----------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 1,725,000 | \$ 1,804,321 | | \$ 1,804,321 | \$ 79,321 |
| Licenses, Permits and Fees | 31,000 | 18,836 | | 18,836 | (12,164) |
| Other | 3,500 | 6,019 | | 6,019 | 2,519 |
| Total Revenues | <u>1,759,500</u> | <u>1,829,176</u> | | <u>1,829,176</u> | <u>69,676</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive: | | | | | |
| Salaries and Wages | 400,000 | 305,250 | - | 305,250 | 94,750 |
| Fringe Benefits | 147,200 | 97,869 | - | 97,869 | 49,331 |
| Supplies and Materials | 36,606 | 29,981 | 5,184 | 35,165 | 1,441 |
| Contractual Services | 3,226,816 | 1,222,077 | 1,623,124 | 2,845,201 | 381,615 |
| Capital Outlay | 414,427 | 297,873 | 34,637 | 332,510 | 81,917 |
| Other | 76,845 | 23,360 | 1,565 | 24,925 | 51,920 |
| Total Expenditures | <u>4,301,894</u> | <u>1,976,410</u> | <u>1,664,510</u> | <u>3,640,920</u> | <u>660,974</u> |
| Excess of Revenues Over (Under) Expenditures | (2,542,394) | (147,234) | <u>\$ (1,664,510)</u> | <u>\$ (1,811,744)</u> | <u>\$ 730,650</u> |
| Fund Balance at Beginning of Year | 4,781,737 | 4,781,737 | | | |
| Fund Balance at End of Year | <u>\$ 2,239,343</u> | <u>\$ 4,634,503</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 350,000 | \$ 356,661 | | \$ 356,661 | \$ 6,661 |
| Total Revenues | 350,000 | 356,661 | | 356,661 | 6,661 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive: | | | | | |
| Salaries and Wages | 264,161 | 181,812 | - | 181,812 | 82,349 |
| Fringe Benefits | 69,840 | 43,070 | - | 43,070 | 26,770 |
| Supplies and Materials | 20,301 | 9,663 | 2,295 | 11,958 | 8,343 |
| Capital Outlay | 16,779 | 9,570 | 109 | 9,679 | 7,100 |
| Other | 100,734 | 85,558 | 1,000 | 86,558 | 14,176 |
| Total Expenditures | 471,815 | 329,673 | 3,404 | 333,077 | 138,738 |
| Excess of Revenues Over (Under) Expenditures | (121,815) | 26,988 | <u>\$ (3,404)</u> | <u>\$ 23,584</u> | <u>\$ 145,399</u> |
| Fund Balance at Beginning of Year | 464,551 | 464,551 | | | |
| Fund Balance at End of Year | \$ 342,736 | \$ 491,539 | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 875,020 | \$ 875,022 | | \$ 875,022 | \$ 2 |
| Total Revenues | <u>875,020</u> | <u>875,022</u> | | <u>875,022</u> | <u>2</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Judicial | | | | | |
| Salaries and Wages | 499,000 | 491,177 | - | 491,177 | 7,823 |
| Fringe Benefits | 155,909 | 146,375 | - | 146,375 | 9,534 |
| Supplies and Materials | 23,193 | 16,744 | 2,934 | 19,678 | 3,515 |
| Contractual Services | 46,854 | 37,965 | 5,327 | 43,292 | 3,562 |
| Capital Outlay | 26,020 | 18,746 | 220 | 18,966 | 7,054 |
| Other | 8,396 | 6,072 | 416 | 6,488 | 1,908 |
| Total Expenditures | <u>759,372</u> | <u>717,079</u> | <u>8,897</u> | <u>725,976</u> | <u>33,396</u> |
| Excess of Revenues Over (Under) Expenditures | 115,648 | 157,943 | (8,897) | 149,046 | 33,398 |
| Other Financing Uses | | | | | |
| Operating Transfers - Out | (238,891) | (238,891) | - | (238,891) | - |
| Excess of Revenues Over (Under) Expenditures and Other Financing Uses | (123,243) | (80,948) | <u>\$ (8,897)</u> | <u>\$ (89,845)</u> | <u>\$ 33,398</u> |
| Fund Balance at Beginning of Year | 243,478 | 243,478 | | | |
| Fund Balance at End of Year | <u>\$ 120,235</u> | <u>\$ 162,530</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 252,660 | \$ 254,092 | | \$ 254,092 | \$ 1,432 |
| Total Revenues | <u>252,660</u> | <u>254,092</u> | | <u>254,092</u> | <u>1,432</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive: | | | | | |
| Contractual Services | 82,900 | 45,923 | 20,213 | 66,136 | 16,764 |
| Capital Outlay | 152,212 | 77,428 | 3,181 | 80,609 | 71,603 |
| Total Expenditures | <u>235,112</u> | <u>123,351</u> | <u>23,394</u> | <u>146,745</u> | <u>88,367</u> |
| Excess of Revenues Over (Under) Expenditures | 17,548 | 130,741 | <u>\$ (23,394)</u> | <u>\$ 107,347</u> | <u>\$ 89,799</u> |
| Fund Balance at Beginning of Year | 206,111 | 206,111 | | | |
| Fund Balance at End of Year | <u>\$ 223,659</u> | <u>\$ 336,852</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 429,799 | \$ 429,799 | | \$ 429,799 | \$ - |
| Total Revenues | <u>429,799</u> | <u>429,799</u> | | <u>429,799</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Salaries and Wages | 239,405 | 235,820 | - | 235,820 | 3,585 |
| Fringe Benefits | 74,467 | 73,590 | - | 73,590 | 877 |
| Supplies and Materials | 82,217 | 65,379 | 10,000 | 75,379 | 6,838 |
| Contractual Services | 36,948 | 32,252 | 2,438 | 34,690 | 2,258 |
| Capital Outlay | 35,338 | 35,185 | - | 35,185 | 153 |
| Other | 15,702 | 9,987 | - | 9,987 | 5,715 |
| Total Expenditures | <u>484,077</u> | <u>452,213</u> | <u>12,438</u> | <u>464,651</u> | <u>19,426</u> |
| Excess of Revenues Over (Under) Expenditures | (54,278) | (22,414) | <u>\$ (12,438)</u> | <u>\$ (34,852)</u> | <u>\$ 19,426</u> |
| Fund Balance at Beginning of Year | 87,476 | 87,476 | | | |
| Fund Balance at End of Year | <u>\$ 33,198</u> | <u>\$ 65,062</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|--------------------------|-----------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 1,595,000 | \$ 1,728,815 | | \$ 1,728,815 | \$ 133,815 |
| Fines and Forfeitures | 200,000 | 124,947 | | 124,947 | (75,053) |
| Intergovernmental | 4,100,000 | 4,090,015 | | 4,090,015 | (9,985) |
| Interest | 160,000 | 80,239 | | 80,239 | (79,761) |
| Total Revenues | <u>6,055,000</u> | <u>6,024,016</u> | | <u>6,024,016</u> | <u>(30,984)</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Works: | | | | | |
| Salaries and Wages | 2,696,144 | 2,522,229 | - | 2,522,229 | 173,915 |
| Fringe Benefits | 789,281 | 742,706 | - | 742,706 | 46,575 |
| Supplies and Materials | 1,273,778 | 1,158,142 | 84,537 | 1,242,679 | 31,099 |
| Contractual Services | 1,079,918 | 854,158 | 198,353 | 1,052,511 | 27,407 |
| Capital Outlay | 341,616 | 302,302 | - | 302,302 | 39,314 |
| Other | 995,687 | 936,260 | 21,733 | 957,993 | 37,694 |
| Total Expenditures | <u>7,176,424</u> | <u>6,515,797</u> | <u>304,623</u> | <u>6,820,420</u> | <u>356,004</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(1,121,424)</u> | <u>(491,781)</u> | <u>(304,623)</u> | <u>(796,404)</u> | <u>325,020</u> |
| Other Financing Sources (Uses) | | | | | |
| Operating Transfers - In | - | 32,795 | - | 32,795 | 32,795 |
| Operating Transfers - Out | (288,347) | (288,347) | - | (288,347) | - |
| Total Other Financing Sources (Uses) | <u>(288,347)</u> | <u>(255,552)</u> | <u>-</u> | <u>(255,552)</u> | <u>32,795</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | <u>(1,409,771)</u> | <u>(747,333)</u> | <u>\$ (304,623)</u> | <u>\$ (1,051,956)</u> | <u>\$ 357,815</u> |
| Fund Balance at Beginning of Year | 1,476,341 | 1,476,341 | | | |
| Fund Balance at End of Year | <u>\$ 66,570</u> | <u>\$ 729,008</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 276,162 | \$ 276,162 | | \$ 276,162 | \$ - |
| Other | 135 | 259 | | 259 | 124 |
| Total Revenues | <u>276,297</u> | <u>276,421</u> | | <u>276,421</u> | <u>124</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Works: | | | | | |
| Salaries and Wages | 271,340 | 233,265 | - | 233,265 | 38,075 |
| Fringe Benefits | 77,934 | 67,553 | - | 67,553 | 10,381 |
| Supplies and Materials | 17,000 | 7,347 | 4,063 | 11,410 | 5,590 |
| Contractual Services | 41,000 | 30,444 | 1,500 | 31,944 | 9,056 |
| Capital Outlay | 10,000 | 1,919 | - | 1,919 | 8,081 |
| Other | 73,698 | 32,672 | 464 | 33,136 | 40,562 |
| Total Expenditures | <u>490,972</u> | <u>373,200</u> | <u>6,027</u> | <u>379,227</u> | <u>111,745</u> |
| Excess of Revenues Over (Under) Expenditures | (214,675) | (96,779) | <u>\$ (6,027)</u> | <u>\$ (102,806)</u> | <u>\$ 111,869</u> |
| Fund Balance at Beginning of Year | 219,447 | 219,447 | | | |
| Fund Balance at End of Year | <u>\$ 4,772</u> | <u>\$ 122,668</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 443,403 | \$ 443,403 | | \$ 443,403 | \$ - |
| Total Revenues | <u>443,403</u> | <u>443,403</u> | | <u>443,403</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Urban Redevelopment and Housing: | | | | | |
| Salaries and Wages | 11,000 | 9,114 | - | 9,114 | 1,886 |
| Fringe Benefits | 1,998 | 1,487 | - | 1,487 | 511 |
| Supplies and Materials | 500 | - | - | - | 500 |
| Contractual Services | 416,770 | 373,239 | 18,374 | 391,613 | 25,157 |
| Capital Outlay | 1,500 | - | - | - | 1,500 |
| Other | 37,611 | 14,048 | - | 14,048 | 23,563 |
| Total Expenditures | <u>469,379</u> | <u>397,888</u> | <u>18,374</u> | <u>416,262</u> | <u>53,117</u> |
| Excess of Revenues Over (Under) Expenditures | (25,976) | 45,515 | (18,374) | 27,141 | 53,117 |
| Other Financing Uses | | | | | |
| Advances - Out | (100,000) | (100,000) | - | (100,000) | - |
| Excess of Revenues Over (Under) Expenditures and Other Financing Uses | (125,976) | (54,485) | <u>\$ (18,374)</u> | <u>\$ (72,859)</u> | <u>\$ 53,117</u> |
| Fund Balance at Beginning of Year | 222,679 | 222,679 | | | |
| Fund Balance at End of Year | <u>\$ 96,703</u> | <u>\$ 168,194</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 209,355 | \$ 209,356 | | \$ 209,356 | \$ 1 |
| Intergovernmental | 743,494 | 742,961 | | 742,961 | (533) |
| Other | - | 65 | | 65 | 65 |
| Total Revenues | <u>952,849</u> | <u>952,382</u> | | <u>952,382</u> | <u>(467)</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Human Services: | | | | | |
| Salaries and Wages | 322,750 | 301,562 | - | 301,562 | 21,188 |
| Fringe Benefits | 88,162 | 81,409 | - | 81,409 | 6,753 |
| Supplies and Materials | 9,353 | 4,638 | - | 4,638 | 4,715 |
| Contractual Services | 321,129 | 177,404 | 29,310 | 206,714 | 114,415 |
| Capital Outlay | 1,000 | - | - | - | 1,000 |
| Other | 45,935 | 30,048 | - | 30,048 | 15,887 |
| Total Expenditures | <u>788,329</u> | <u>595,061</u> | <u>29,310</u> | <u>624,371</u> | <u>163,958</u> |
| Excess of Revenues Over (Under) Expenditures | 164,520 | 357,321 | (29,310) | 328,011 | 163,491 |
| Other Financing Sources | | | | | |
| Operating Transfers - In | 1,958 | 1,958 | - | 1,958 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 166,478 | 359,279 | <u>\$ (29,310)</u> | <u>\$ 329,969</u> | <u>\$ 163,491</u> |
| Fund Balance at Beginning of Year | 346,838 | 346,838 | | | |
| Fund Balance at End of Year | <u>\$ 513,316</u> | <u>\$ 706,117</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 1,215,000 | \$ 1,240,042 | | \$ 1,240,042 | \$ 25,042 |
| Other | 12,574 | 14,572 | | 14,572 | 1,998 |
| Total Revenues | <u>1,227,574</u> | <u>1,254,614</u> | | <u>1,254,614</u> | <u>27,040</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Human Services: | | | | | |
| Salaries and Wages | 741,600 | 682,164 | - | 682,164 | 59,436 |
| Fringe Benefits | 239,200 | 211,671 | - | 211,671 | 27,529 |
| Supplies and Materials | 13,400 | 9,533 | - | 9,533 | 3,867 |
| Contractual Services | 167,004 | 105,885 | 15,504 | 121,389 | 45,615 |
| Capital Outlay | 500 | - | - | - | 500 |
| Other | 176,122 | 107,432 | 15,000 | 122,432 | 53,690 |
| Total Expenditures | <u>1,337,826</u> | <u>1,116,685</u> | <u>30,504</u> | <u>1,147,189</u> | <u>190,637</u> |
| Excess of Revenues Over (Under) Expenditures | (110,252) | 137,929 | <u>\$ (30,504)</u> | <u>\$ 107,425</u> | <u>\$ 217,677</u> |
| Fund Balance at Beginning of Year | 710,942 | 710,942 | | | |
| Fund Balance at End of Year | <u>\$ 600,690</u> | <u>\$ 848,871</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|----------------|---------------------|---|---|
| Revenues | | | | | |
| Special Assessments | \$ - | \$ - | | \$ - | \$ - |
| Total Revenues | <u>-</u> | <u>-</u> | | <u>-</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Human Services | | | | | |
| Other | 653,781 | 653,781 | - | 653,781 | - |
| Total Expenditures | <u>653,781</u> | <u>653,781</u> | <u>-</u> | <u>653,781</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | (653,781) | (653,781) | - | (653,781) | - |
| Other Financing Sources | | | | | |
| Operating Transfers - In | 653,781 | 653,781 | - | 653,781 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | - | - | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Fund Balance at Beginning of Year | - | - | | | |
| Fund Balance at End of Year | <u>\$ -</u> | <u>\$ -</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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 36,000 | \$ 36,364 | | \$ 36,364 | \$ 364 |
| Total Revenues | 36,000 | 36,364 | | 36,364 | 364 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Judicial: | | | | | |
| Salaries and Wages | 7,500 | 7,200 | - | 7,200 | 300 |
| Fringe Benefits | 4,000 | - | - | - | 4,000 |
| Supplies and Materials | 1,000 | - | - | - | 1,000 |
| Contractual Services | 14,000 | 7,000 | - | 7,000 | 7,000 |
| Capital Outlay | 4,500 | - | - | - | 4,500 |
| Other | 5,000 | 3,120 | - | 3,120 | 1,880 |
| Total Expenditures | 36,000 | 17,320 | - | 17,320 | 18,680 |
| Excess of Revenues Over (Under) Expenditures | - | 19,044 | - | 19,044 | 19,044 |
| Other Financing Uses | | | | | |
| Operating Transfers - Out | (22,000) | (22,000) | - | (22,000) | - |
| Excess of Revenues Over (Under) Expenditures and Other Financing Uses | (22,000) | (2,956) | <u>\$ -</u> | <u>\$ (2,956)</u> | <u>\$ 19,044</u> |
| Fund Balance at Beginning of Year | 127,319 | 127,319 | | | |
| Fund Balance at End of Year | \$ 105,319 | \$ 124,363 | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 140,815 | \$ 144,797 | | \$ 144,797 | \$ 3,982 |
| Total Revenues | <u>140,815</u> | <u>144,797</u> | | <u>144,797</u> | <u>3,982</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive: | | | | | |
| Supplies and Materials | 700 | - | - | - | 700 |
| Capital Outlay | 5,000 | - | 3,198 | 3,198 | 1,802 |
| Other | 453,406 | 208,265 | 205,910 | 414,175 | 39,231 |
| Total Expenditures | <u>459,106</u> | <u>208,265</u> | <u>209,108</u> | <u>417,373</u> | <u>41,733</u> |
| Excess of Revenues Over (Under) Expenditures | (318,291) | (63,468) | (209,108) | (272,576) | 45,715 |
| Other Financing Sources (Uses) | | | | | |
| Operating Transfers - In | 69,636 | 69,636 | - | 69,636 | - |
| Operating Transfers - Out | (49,359) | (49,359) | - | (49,359) | - |
| Total Other Financing Sources (Uses) | <u>20,277</u> | <u>20,277</u> | <u>-</u> | <u>20,277</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (298,014) | (43,191) | <u>\$ (209,108)</u> | <u>\$ (252,299)</u> | <u>\$ 45,715</u> |
| Fund Balance at Beginning of Year | 342,963 | 342,963 | | | |
| Fund Balance at End of Year | <u>\$ 44,949</u> | <u>\$ 299,772</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$ 411,248 | \$ 411,248 | | \$ 411,248 | \$ - |
| Charges for Services | 7,780 | 7,889 | | 7,889 | 109 |
| Intergovernmental | 35,093 | 35,093 | | 35,093 | - |
| Total Revenues | <u>454,121</u> | <u>454,230</u> | | <u>454,230</u> | <u>109</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Health: | | | | | |
| Salaries and Wages | 203,600 | 202,817 | - | 202,817 | 783 |
| Fringe Benefits | 105,244 | 74,366 | - | 74,366 | 30,878 |
| Supplies and Materials | 67,166 | 39,997 | - | 39,997 | 27,169 |
| Contractual Services | 60,929 | 53,141 | - | 53,141 | 7,788 |
| Capital Outlay | 5,000 | 3,315 | - | 3,315 | 1,685 |
| Other | 12,575 | 11,831 | - | 11,831 | 744 |
| Total Expenditures | <u>454,514</u> | <u>385,467</u> | <u>-</u> | <u>385,467</u> | <u>69,047</u> |
| Excess of Revenues Over (Under) Expenditures | (393) | 68,763 | <u>\$ -</u> | <u>\$ 68,763</u> | <u>\$ 69,156</u> |
| Fund Balance at Beginning of Year | 443,663 | 443,663 | | | |
| Fund Balance at End of Year | <u>\$ 443,270</u> | <u>\$ 512,426</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|----------------------------|----------------------------|---------------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$ 5,111,722 | \$ 5,111,546 | | \$ 5,111,546 | \$ (176) |
| Intergovernmental | 4,932,571 | 4,971,213 | | 4,971,213 | 38,642 |
| Donations | 500 | 500 | | 500 | - |
| Other | 10,000 | 14,618 | | 14,618 | 4,618 |
| Total Revenues | <u>10,054,793</u> | <u>10,097,877</u> | | <u>10,097,877</u> | <u>43,084</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Human Services: | | | | | |
| Salaries and Wages | 2,887,404 | 2,796,332 | - | 2,796,332 | 91,072 |
| Fringe Benefits | 948,040 | 806,308 | - | 806,308 | 141,732 |
| Supplies and Materials | 109,500 | 98,221 | 575 | 98,796 | 10,704 |
| Contractual Services | 5,224,855 | 4,505,076 | 10,183 | 4,515,259 | 709,596 |
| Capital Outlay | 425,630 | 395,286 | 2,878 | 398,164 | 27,466 |
| Other | 460,192 | 389,370 | 1,904 | 391,274 | 68,918 |
| Total Expenditures | <u>10,055,621</u> | <u>8,990,593</u> | <u>15,540</u> | <u>9,006,133</u> | <u>1,049,488</u> |
| Excess of Revenues Over (Under) Expenditures | (828) | 1,107,284 | (15,540) | 1,091,744 | 1,092,572 |
| Other Financing Sources (Uses) | | | | | |
| Operating Transfers - In | - | 4,800 | - | 4,800 | 4,800 |
| Operating Transfers - Out | (653,781) | (653,781) | - | (653,781) | - |
| Total Other Financing Sources (Uses) | <u>(653,781)</u> | <u>(648,981)</u> | <u>-</u> | <u>(648,981)</u> | <u>4,800</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (654,609) | 458,303 | <u>\$ (15,540)</u> | <u>\$ 442,763</u> | <u>\$ 1,097,372</u> |
| Fund Balance at Beginning of Year | 1,993,823 | 1,993,823 | | | |
| Fund Balance at End of Year | <u>\$ 1,339,214</u> | <u>\$ 2,452,126</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|----------------------------|-----------------------------|-----------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$ 9,410,010 | \$ 9,386,631 | | \$ 9,386,631 | \$ (23,379) |
| Charges for Services | 1,450,000 | 911,283 | | 911,283 | (538,717) |
| Intergovernmental | 9,573,809 | 10,410,072 | | 10,410,072 | 836,263 |
| Donations | 8,000 | 3,639 | | 3,639 | (4,361) |
| Total Revenues | <u>20,441,819</u> | <u>20,711,625</u> | | <u>20,711,625</u> | <u>269,806</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Health: | | | | | |
| Salaries and Wages | 10,270,000 | 9,988,772 | - | 9,988,772 | 281,228 |
| Fringe Benefits | 3,197,000 | 3,107,677 | - | 3,107,677 | 89,323 |
| Supplies and Materials | 525,546 | 419,152 | 52,040 | 471,192 | 54,354 |
| Contractual Services | 4,630,641 | 4,130,466 | 243,621 | 4,374,087 | 256,554 |
| Capital Outlay | 519,788 | 343,704 | 56,896 | 400,600 | 119,188 |
| Other | 16,117,440 | 456,118 | 4,566 | 460,684 | 15,656,756 |
| Total Expenditures | <u>35,260,415</u> | <u>18,445,889</u> | <u>357,123</u> | <u>18,803,012</u> | <u>16,457,403</u> |
| Excess of Revenues Over (Under) Expenditures | (14,818,596) | 2,265,736 | (357,123) | 1,908,613 | 16,727,209 |
| Other Financing Sources (Uses) | | | | | |
| Operating Transfers - In | - | 1,363 | - | 1,363 | 1,363 |
| Operating Transfers - Out | (1,112,030) | (977,030) | - | (977,030) | 135,000 |
| Total Other Financing Sources (Uses) | <u>(1,112,030)</u> | <u>(975,667)</u> | <u>-</u> | <u>(975,667)</u> | <u>136,363</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (15,930,626) | 1,290,069 | <u>\$ (357,123)</u> | <u>\$ 932,946</u> | <u>\$ 16,863,572</u> |
| Fund Balance at Beginning of Year | 18,800,457 | 18,800,457 | | | |
| Fund Balance at End of Year | <u>\$ 2,869,831</u> | <u>\$ 20,090,526</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 634,608 | \$ 634,808 | | \$ 634,808 | \$ 200 |
| Total Revenues | <u>634,608</u> | <u>634,808</u> | | <u>634,808</u> | <u>200</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Health: | | | | | |
| Contractual Services | 989,477 | 892,943 | 94,871 | 987,814 | 1,663 |
| Total Expenditures | <u>989,477</u> | <u>892,943</u> | <u>94,871</u> | <u>987,814</u> | <u>1,663</u> |
| Excess of Revenues Over (Under) Expenditures | (354,869) | (258,135) | (94,871) | (353,006) | 1,863 |
| Other Financing Sources | | | | | |
| Operating Transfers - In | 265,000 | 265,000 | - | 265,000 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | (89,869) | 6,865 | <u>\$ (94,871)</u> | <u>\$ (88,006)</u> | <u>\$ 1,863</u> |
| Fund Balance at Beginning of Year | 160,131 | 160,131 | | | |
| Fund Balance at End of Year | <u>\$ 70,262</u> | <u>\$ 166,996</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------------|---------------------|---------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$ 5,959,142 | \$ 5,959,142 | | \$ 5,959,142 | \$ - |
| Intergovernmental | 10,615,750 | 10,615,753 | | 10,615,753 | 3 |
| Total Revenues | <u>16,574,892</u> | <u>16,574,895</u> | | <u>16,574,895</u> | <u>3</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Health: | | | | | |
| Salaries and Wages | 560,000 | 438,976 | - | 438,976 | 121,024 |
| Fringe Benefits | 154,312 | 108,803 | - | 108,803 | 45,509 |
| Supplies and Materials | 28,500 | 11,790 | - | 11,790 | 16,710 |
| Contractual Services | 17,849,850 | 15,323,805 | - | 15,323,805 | 2,526,045 |
| Capital Outlay | 58,000 | 54,061 | 523 | 54,584 | 3,416 |
| Other | 135,500 | 85,363 | - | 85,363 | 50,137 |
| Total Expenditures | <u>18,786,162</u> | <u>16,022,798</u> | <u>523</u> | <u>16,023,321</u> | <u>2,762,841</u> |
| Excess of Revenues Over (Under) Expenditures | (2,211,270) | 552,097 | (523) | 551,574 | 2,762,844 |
| Other Financing Uses | | | | | |
| Advances - Out | (500,000) | (500,000) | - | (500,000) | - |
| Excess of Revenues Over (Under) Expenditures and Other Financing Uses | (2,711,270) | 52,097 | <u>\$ (523)</u> | <u>\$ 51,574</u> | <u>\$ 2,762,844</u> |
| Fund Balance at Beginning of Year | 3,877,978 | 3,877,978 | | | |
| Fund Balance at End of Year | <u>\$ 1,166,708</u> | <u>\$ 3,930,075</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|----------------------------|----------------------------|----------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$ 1,121,566 | \$ 1,121,575 | | \$ 1,121,575 | \$ 9 |
| Charges for Services | 932,640 | 932,640 | | 932,640 | - |
| Intergovernmental | 1,507,133 | 1,507,137 | | 1,507,137 | 4 |
| Donations | 11,242 | 11,242 | | 11,242 | - |
| Other | 15,950 | 15,960 | | 15,960 | 10 |
| Total Revenues | <u>3,588,531</u> | <u>3,588,554</u> | | <u>3,588,554</u> | <u>23</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Health: | | | | | |
| Salaries and Wages | 1,702,000 | 1,650,072 | - | 1,650,072 | 51,928 |
| Fringe Benefits | 593,000 | 531,768 | - | 531,768 | 61,232 |
| Supplies and Materials | 431,185 | 312,160 | 57,725 | 369,885 | 61,300 |
| Contractual Services | 571,712 | 417,414 | 11,823 | 429,237 | 142,475 |
| Capital Outlay | 95,830 | 86,553 | 1,541 | 88,094 | 7,736 |
| Other | 49,653 | 35,442 | 1,169 | 36,611 | 13,042 |
| Total Expenditures | <u>3,443,380</u> | <u>3,033,409</u> | <u>72,258</u> | <u>3,105,667</u> | <u>337,713</u> |
| Excess of Revenues Over (Under) Expenditures | 145,151 | 555,145 | (72,258) | 482,887 | 337,736 |
| Other Financing Sources | | | | | |
| Operating Transfers - In | 196 | 196 | - | 196 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 145,347 | 555,341 | <u>\$ (72,258)</u> | <u>\$ 483,083</u> | <u>\$ 337,736</u> |
| Fund Balance at Beginning of Year | 7,962,904 | 7,962,904 | | | |
| Fund Balance at End of Year | <u>\$ 8,108,251</u> | <u>\$ 8,518,245</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$ 513,827 | \$ 342,707 | | \$ 342,707 | \$ (171,120) |
| Intergovernmental | 29,244 | 200,365 | | 200,365 | 171,121 |
| Total Revenues | 543,071 | 543,072 | | 543,072 | 1 |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Salaries and Wages | 441,318 | 328,506 | - | 328,506 | 112,812 |
| Fringe Benefits | 121,000 | 91,509 | - | 91,509 | 29,491 |
| Supplies and Materials | 23,492 | 17,728 | 4,355 | 22,083 | 1,409 |
| Contractual Services | 46,044 | 24,688 | - | 24,688 | 21,356 |
| Capital Outlay | 16,256 | 3,492 | - | 3,492 | 12,764 |
| Other | 147,000 | 33,991 | - | 33,991 | 113,009 |
| Total Expenditures | 795,110 | 499,914 | 4,355 | 504,269 | 290,841 |
| Excess of Revenues Over (Under) Expenditures | (252,039) | 43,158 | <u>\$ (4,355)</u> | <u>\$ 38,803</u> | <u>\$ 290,842</u> |
| Fund Balance at Beginning of Year | 468,685 | 468,685 | | | |
| Fund Balance at End of Year | \$ 216,646 | \$ 511,843 | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 681,803 | \$ 688,822 | | \$ 688,822 | \$ 7,019 |
| Intergovernmental | 3,704,335 | 3,704,335 | | 3,704,335 | - |
| Other | 187 | 187 | | 187 | - |
| Total Revenues | <u>4,386,325</u> | <u>4,393,344</u> | | <u>4,393,344</u> | <u>7,019</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Human Services | | | | | |
| Salaries and Wages | 1,831,761 | 1,688,891 | - | 1,688,891 | 142,870 |
| Fringe Benefits | 630,809 | 552,835 | - | 552,835 | 77,974 |
| Supplies and Materials | 72,494 | 47,281 | 5,478 | 52,759 | 19,735 |
| Contractual Services | 1,061,301 | 874,584 | 61,507 | 936,091 | 125,210 |
| Capital Outlay | 10,000 | 250 | - | 250 | 9,750 |
| Other | 643,252 | 380,632 | - | 380,632 | 262,620 |
| Total Expenditures | <u>4,249,617</u> | <u>3,544,473</u> | <u>66,985</u> | <u>3,611,458</u> | <u>638,159</u> |
| Excess of Revenues Over (Under) Expenditures | 136,708 | 848,871 | <u>\$ (66,985)</u> | <u>\$ 781,886</u> | <u>\$ 645,178</u> |
| Fund Balance at Beginning of Year | 1,532,209 | 1,532,209 | | | |
| Fund Balance at End of Year | <u>\$ 1,668,917</u> | <u>\$ 2,381,080</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$ 164,564 | \$ 171,354 | | \$ 171,354 | \$ 6,790 |
| Intergovernmental | 14,622 | 14,622 | | 14,622 | - |
| Total Revenues | <u>179,186</u> | <u>185,976</u> | | <u>185,976</u> | <u>6,790</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety | | | | | |
| Contractual Services | 193,616 | 193,153 | - | 193,153 | 463 |
| Total Expenditures | <u>193,616</u> | <u>193,153</u> | <u>-</u> | <u>193,153</u> | <u>463</u> |
| Excess of Revenues Over (Under) Expenditures | (14,430) | (7,177) | <u>\$ -</u> | <u>\$ (7,177)</u> | <u>\$ 7,253</u> |
| Fund Balance at Beginning of Year | 46,890 | 46,890 | | | |
| Fund Balance at End of Year | <u>\$ 32,460</u> | <u>\$ 39,713</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------------|---------------------|---------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$ 1,012,112 | \$ 1,012,133 | | \$ 1,012,133 | \$ 21 |
| Intergovernmental | 100,371 | 100,371 | | 100,371 | - |
| Other | 529 | 529 | | 529 | - |
| Total Revenues | <u>1,113,012</u> | <u>1,113,033</u> | | <u>1,113,033</u> | <u>21</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Salaries and Wages | 450,000 | 368,085 | - | 368,085 | 81,915 |
| Fringe Benefits | 119,700 | 98,742 | - | 98,742 | 20,958 |
| Supplies and Materials | 12,127 | 7,010 | 814 | 7,824 | 4,303 |
| Contractual Services | 83,330 | 23,249 | 200 | 23,449 | 59,881 |
| Capital Outlay | 641,546 | 494,645 | 146,901 | 641,546 | - |
| Other | 268,613 | 192,782 | 39,014 | 231,796 | 36,817 |
| Total Expenditures | <u>1,575,316</u> | <u>1,184,513</u> | <u>186,929</u> | <u>1,371,442</u> | <u>203,874</u> |
| Excess of Revenues Over (Under) Expenditures | (462,304) | (71,480) | (186,929) | (258,409) | 203,895 |
| Other Financing Uses | | | | | |
| Operating Transfers - Out | (116,333) | (116,333) | - | (116,333) | - |
| Excess of Revenues Over (Under) Expenditures and Other Financing Uses | (578,637) | (187,813) | <u>\$ (186,929)</u> | <u>\$ (374,742)</u> | <u>\$ 203,895</u> |
| Fund Balance at Beginning of Year | 1,309,624 | 1,309,624 | | | |
| Fund Balance at End of Year | <u>\$ 730,987</u> | <u>\$ 1,121,811</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 2,458,895 | \$ 2,568,494 | | \$ 2,568,494 | \$ 109,599 |
| Other | 5,500 | 5,041 | | 5,041 | (459) |
| Total Revenues | <u>2,464,395</u> | <u>2,573,535</u> | | <u>2,573,535</u> | <u>109,140</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Health: | | | | | |
| Salaries and Wages | 147,191 | 146,552 | - | 146,552 | 639 |
| Fringe Benefits | 34,025 | 31,373 | - | 31,373 | 2,652 |
| Supplies and Materials | 9,524 | 8,579 | - | 8,579 | 945 |
| Contractual Services | 2,455,263 | 2,150,118 | 150,307 | 2,300,425 | 154,838 |
| Capital Outlay | 7,702 | 7,589 | 75 | 7,664 | 38 |
| Other | 41,659 | 38,574 | - | 38,574 | 3,085 |
| Total Expenditures | <u>2,695,364</u> | <u>2,382,785</u> | <u>150,382</u> | <u>2,533,167</u> | <u>162,197</u> |
| Excess of Revenues Over (Under) Expenditures | (230,969) | 190,750 | <u>\$ (150,382)</u> | <u>\$ 40,368</u> | <u>\$ 271,337</u> |
| Fund Balance at Beginning of Year | 325,792 | 325,792 | | | |
| Fund Balance at End of Year | <u>\$ 94,823</u> | <u>\$ 516,542</u> | | | |

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Enforcement Trust Fund
 For the Year Ended December 31, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------|---------------------|---|---|
| Revenues | | | | | |
| Fines and Forfeitures | \$ 134 | \$ 135 | | \$ 135 | \$ 1 |
| Total Revenues | <u>134</u> | <u>135</u> | | <u>135</u> | <u>1</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety | | | | | |
| Fringe Benefits | 134 | 134 | - | 134 | - |
| Total Expenditures | <u>134</u> | <u>134</u> | <u>-</u> | <u>134</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | - | 1 | <u>\$ -</u> | <u>\$ 1</u> | <u>\$ 1</u> |
| Fund Balance at Beginning of Year | 1,948 | 1,948 | | | |
| Fund Balance at End of Year | <u>\$ 1,948</u> | <u>\$ 1,949</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 56,900 | \$ 56,900 | | \$ 56,900 | \$ - |
| Total Revenues | <u>56,900</u> | <u>56,900</u> | | <u>56,900</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Economic Development and Assistance: | | | | | |
| Supplies and Materials | 600 | 155 | - | 155 | 445 |
| Contractual Services | 90,900 | 36,548 | - | 36,548 | 54,352 |
| Capital Outlay | 3,300 | 2,641 | - | 2,641 | 659 |
| Other | 5,350 | 5,005 | - | 5,005 | 345 |
| Total Expenditures | <u>100,150</u> | <u>44,349</u> | <u>-</u> | <u>44,349</u> | <u>55,801</u> |
| Excess of Revenues Over (Under) Expenditures | (43,250) | 12,551 | - | 12,551 | 55,801 |
| Other Financing Sources | | | | | |
| Advances - In | 62,000 | 62,000 | - | 62,000 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 18,750 | 74,551 | <u>\$ -</u> | <u>\$ 74,551</u> | <u>\$ 55,801</u> |
| Fund Balance at Beginning of Year | - | - | | | |
| Fund Balance at End of Year | <u>\$ 18,750</u> | <u>\$ 74,551</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 101,261 | \$ 118,584 | | \$ 118,584 | \$ 17,323 |
| Other | 30,000 | 11,002 | | 11,002 | (18,998) |
| Total Revenues | 131,261 | 129,586 | | 129,586 | (1,675) |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Salaries and Wages | 114,649 | 111,673 | - | 111,673 | 2,976 |
| Fringe Benefits | 34,196 | 32,158 | - | 32,158 | 2,038 |
| Supplies and Materials | 5,000 | - | - | - | 5,000 |
| Total Expenditures | 153,845 | 143,831 | - | 143,831 | 10,014 |
| Excess of Revenues Over (Under) Expenditures | (22,584) | (14,245) | - | (14,245) | 8,339 |
| Other Financing Sources | | | | | |
| Advances - In | - | 2,300 | | 2,300 | 2,300 |
| Operating Transfers - In | 30,000 | 30,000 | | 30,000 | - |
| Total Other Financing Sources | 30,000 | 32,300 | - | 32,300 | 2,300 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 7,416 | 18,055 | <u>\$ -</u> | <u>\$ 18,055</u> | <u>\$ 10,639</u> |
| Fund Balance at Beginning of Year | 49,815 | 49,815 | | | |
| Fund Balance at End of Year | \$ 57,231 | \$ 67,870 | | | |

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Corrections Act Fund
 For the Year Ended December 31, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ - | \$ - | | \$ - | \$ - |
| Total Revenues | <u>-</u> | <u>-</u> | | <u>-</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Contractual Services | 15,285 | 15,285 | - | 15,285 | - |
| Total Expenditures | <u>15,285</u> | <u>15,285</u> | <u>-</u> | <u>15,285</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | (15,285) | (15,285) | <u>\$ -</u> | <u>\$ (15,285)</u> | <u>\$ -</u> |
| Fund Balance at Beginning of Year | 15,285 | 15,285 | | | |
| Fund Balance at End of Year | <u>\$ -</u> | <u>\$ -</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 253,750 | \$ 253,750 | | \$ 253,750 | \$ - |
| Other | 5 | 5 | | 5 | - |
| Total Revenues | <u>253,755</u> | <u>253,755</u> | | <u>253,755</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Salaries and Wages | 56,000 | 55,661 | - | 55,661 | 339 |
| Fringe Benefits | 21,000 | 18,443 | - | 18,443 | 2,557 |
| Supplies and Materials | 7,000 | 6,072 | - | 6,072 | 928 |
| Contractual Services | 203,242 | 190,367 | 9,725 | 200,092 | 3,150 |
| Other | 5,000 | 1,674 | - | 1,674 | 3,326 |
| Total Expenditures | <u>292,242</u> | <u>272,217</u> | <u>9,725</u> | <u>281,942</u> | <u>10,300</u> |
| Excess of Revenues Over (Under) Expenditures | (38,487) | (18,462) | (9,725) | (28,187) | 10,300 |
| Other Financing Sources (Uses) | | | | | |
| Advances - In | 126,875 | 126,875 | - | 126,875 | - |
| Advances - Out | (126,875) | (126,875) | - | (126,875) | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (38,487) | (18,462) | <u>\$ (9,725)</u> | <u>\$ (28,187)</u> | <u>\$ 10,300</u> |
| Fund Balance at Beginning of Year | <u>45,577</u> | <u>45,577</u> | | | |
| Fund Balance at End of Year | <u>\$ 7,090</u> | <u>\$ 27,115</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 51,877 | \$ 51,877 | | \$ 51,877 | \$ - |
| Total Revenues | <u>51,877</u> | <u>51,877</u> | | <u>51,877</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Salaries and Wages | 32,735 | 20,608 | - | 20,608 | 12,127 |
| Fringe Benefits | 12,168 | 8,888 | - | 8,888 | 3,280 |
| Supplies and Materials | 4,375 | 2,426 | - | 2,426 | 1,949 |
| Contractual Services | 200 | - | - | - | 200 |
| Other | 10,023 | 674 | - | 674 | 9,349 |
| Total Expenditures | <u>59,501</u> | <u>32,596</u> | <u>-</u> | <u>32,596</u> | <u>26,905</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(7,624)</u> | <u>19,281</u> | <u>-</u> | <u>19,281</u> | <u>26,905</u> |
| Other Financing Uses | | | | | |
| Advances - Out | <u>(7,625)</u> | <u>(7,625)</u> | <u>-</u> | <u>(7,625)</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures and Other Financing Uses | <u>(15,249)</u> | <u>11,656</u> | <u>\$ -</u> | <u>\$ 11,656</u> | <u>\$ 26,905</u> |
| Fund Balance at Beginning of Year | 15,430 | 15,430 | | | |
| Fund Balance at End of Year | <u>\$ 181</u> | <u>\$ 27,086</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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 81,497 | \$ 81,946 | | \$ 81,946 | \$ 449 |
| Total Revenues | <u>81,497</u> | <u>81,946</u> | | <u>81,946</u> | <u>449</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety | | | | | |
| Salaries and Wages | 37,824 | 37,823 | - | 37,823 | 1 |
| Fringe Benefits | 18,100 | 16,977 | - | 16,977 | 1,123 |
| Contractual Services | 31,431 | 31,431 | - | 31,431 | - |
| Other | 1,000 | 560 | - | 560 | 440 |
| Total Expenditures | <u>88,355</u> | <u>86,791</u> | <u>-</u> | <u>86,791</u> | <u>1,564</u> |
| Excess of Revenues Over (Under) Expenditures | (6,858) | (4,845) | <u>\$ -</u> | <u>\$ (4,845)</u> | <u>\$ 2,013</u> |
| Fund Balance at Beginning of Year | 46,566 | 46,566 | | | |
| Fund Balance at End of Year | <u>\$ 39,708</u> | <u>\$ 41,721</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 53,408 | \$ 53,409 | | \$ 53,409 | \$ 1 |
| Other | 34,064 | 34,064 | | 34,064 | - |
| Total Revenues | <u>87,472</u> | <u>87,473</u> | | <u>87,473</u> | <u>1</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Salaries and Wages | 33,762 | 33,724 | - | 33,724 | 38 |
| Fringe Benefits | 21,701 | 18,477 | - | 18,477 | 3,224 |
| Supplies and Materials | 1,943 | 1,136 | 800 | 1,936 | 7 |
| Capital Outlay | 12,844 | 7,451 | 4,884 | 12,335 | 509 |
| Total Expenditures | <u>70,250</u> | <u>60,788</u> | <u>5,684</u> | <u>66,472</u> | <u>3,778</u> |
| Excess of Revenues Over (Under) Expenditures | 17,222 | 26,685 | <u>\$ (5,684)</u> | <u>\$ 21,001</u> | <u>\$ 3,779</u> |
| Fund Balance at Beginning of Year | 10,050 | 10,050 | | | |
| Fund Balance at End of Year | <u>\$ 27,272</u> | <u>\$ 36,735</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 18,877 | \$ 18,877 | | \$ 18,877 | \$ - |
| Total Revenues | <u>18,877</u> | <u>18,877</u> | | <u>18,877</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Salaries and Wages | 75,108 | 74,603 | - | 74,603 | 505 |
| Fringe Benefits | 13,607 | 13,199 | - | 13,199 | 408 |
| Supplies and Materials | 3,180 | 2,965 | - | 2,965 | 215 |
| Capital Outlay | 1,000 | - | - | - | 1,000 |
| Other | 1,000 | - | - | - | 1,000 |
| Total Expenditures | <u>93,895</u> | <u>90,767</u> | <u>-</u> | <u>90,767</u> | <u>3,128</u> |
| Excess of Revenues Over (Under) Expenditures | (75,018) | (71,890) | - | (71,890) | 3,128 |
| Other Financing Sources | | | | | |
| Operating Transfers - In | <u>55,000</u> | <u>55,000</u> | <u>-</u> | <u>55,000</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Under Expenditures | (20,018) | (16,890) | <u>\$ -</u> | <u>\$ (16,890)</u> | <u>\$ 3,128</u> |
| Fund Balance at Beginning of Year | 27,200 | 27,200 | | | |
| Fund Balance at End of Year | <u>\$ 7,182</u> | <u>\$ 10,310</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Fines and Forfeitures | \$ 2,500 | \$ 2,511 | | \$ 2,511 | \$ 11 |
| Total Revenues | <u>2,500</u> | <u>2,511</u> | | <u>2,511</u> | <u>11</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Supplies and Materials | 3,800 | - | - | - | 3,800 |
| Capital Outlay | 10,000 | - | - | - | 10,000 |
| Total Expenditures | <u>13,800</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,800</u> |
| Excess of Revenues Over (Under) Expenditures | (11,300) | 2,511 | <u>\$ -</u> | <u>\$ 2,511</u> | <u>\$ 13,811</u> |
| Fund Balance at Beginning of Year | 11,375 | 11,375 | | | |
| Fund Balance at End of Year | <u>\$ 75</u> | <u>\$ 13,886</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| <i>Intergovernmental</i> | \$ 4,440 | \$ 4,440 | | \$ 4,440 | \$ - |
| Total Revenues | <u>4,440</u> | <u>4,440</u> | | <u>4,440</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety | 20,205 | 4,748 | - | 4,748 | 15,457 |
| Contractual Services | 1,000 | - | - | - | 1,000 |
| Total Expenditures | <u>21,205</u> | <u>4,748</u> | <u>-</u> | <u>4,748</u> | <u>16,457</u> |
| Excess of Revenues Over (Under) Expenditures | (16,765) | (308) | - | (308) | 16,457 |
| Other Financing Sources | | | | | |
| Advances - In | <u>21,205</u> | <u>21,205</u> | <u>-</u> | <u>21,205</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 4,440 | 20,897 | <u>\$ -</u> | <u>\$ 20,897</u> | <u>\$ 16,457</u> |
| Fund Balance at Beginning of Year | - | - | | | |
| Fund Balance at End of Year | <u>\$ 4,440</u> | <u>\$ 20,897</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 50,000 | \$ 50,000 | | \$ 50,000 | \$ - |
| Total Revenues | <u>50,000</u> | <u>50,000</u> | | <u>50,000</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety | | | | | |
| Salaries and Wages | 21,813 | 20,520 | - | 20,520 | 1,293 |
| Fringe Benefits | 6,530 | 6,314 | - | 6,314 | 216 |
| Supplies and Materials | 1,968 | 1,330 | - | 1,330 | 638 |
| Contractual Services | 11,494 | 8,635 | 724 | 9,359 | 2,135 |
| Capital Outlay | 7,412 | 7,002 | - | 7,002 | 410 |
| Other | 783 | 515 | - | 515 | 268 |
| Total Expenditures | <u>50,000</u> | <u>44,316</u> | <u>724</u> | <u>45,040</u> | <u>4,960</u> |
| Excess of Revenues Over (Under) Expenditures | - | 5,684 | (724) | 4,960 | 4,960 |
| Other Financing Sources (Uses) | | | | | |
| Advances - In | 10,000 | 10,000 | - | 10,000 | - |
| Advances - Out | (10,000) | (10,000) | - | (10,000) | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | - | 5,684 | <u>\$ (724)</u> | <u>\$ 4,960</u> | <u>\$ 4,960</u> |
| Fund Balance at Beginning of Year | - | - | | | |
| Fund Balance at End of Year | <u>\$ -</u> | <u>\$ 5,684</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 48,897 | \$ 48,897 | | \$ 48,897 | \$ - |
| Total Revenues | <u>48,897</u> | <u>48,897</u> | | <u>48,897</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety | | | | | |
| Supplies and Materials | - | - | - | - | - |
| Contractual Services | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | 48,897 | 48,897 | - | 48,897 | - |
| Other Financing Sources | | | | | |
| Operating Transfers - In | <u>1,732</u> | <u>1,732</u> | <u>-</u> | <u>1,732</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 50,629 | 50,629 | <u>\$ -</u> | <u>\$ 50,629</u> | <u>\$ -</u> |
| Fund Balance at Beginning of Year | - | - | | | |
| Fund Balance at End of Year | <u>\$ 50,629</u> | <u>\$ 50,629</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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 40,273 | \$ 40,272 | | \$ 40,272 | \$ (1) |
| Total Revenues | <u>40,273</u> | <u>40,272</u> | | <u>40,272</u> | <u>(1)</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety | | | | | |
| Other | 40,273 | 40,272 | - | 40,272 | 1 |
| Total Expenditures | <u>40,273</u> | <u>40,272</u> | <u>-</u> | <u>40,272</u> | <u>1</u> |
| Excess of Revenues Over (Under) Expenditures | - | - | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Fund Balance at Beginning of Year | - | - | | | |
| Fund Balance at End of Year | <u>\$ -</u> | <u>\$ -</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 199,697 | \$ 203,175 | | \$ 203,175 | \$ 3,478 |
| Total Revenues | <u>199,697</u> | <u>203,175</u> | | <u>203,175</u> | <u>3,478</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Health: | | | | | |
| Supplies and Materials | 66,597 | 62,865 | 1,747 | 64,612 | 1,985 |
| Contractual Services | 148,785 | 145,035 | - | 145,035 | 3,750 |
| Capital Outlay | 4,700 | 2,671 | - | 2,671 | 2,029 |
| Other | 2,500 | - | - | - | 2,500 |
| Total Expenditures | <u>222,582</u> | <u>210,571</u> | <u>1,747</u> | <u>212,318</u> | <u>10,264</u> |
| Excess of Revenues Over (Under) Expenditures | (22,885) | (7,396) | <u>\$ (1,747)</u> | <u>\$ (9,143)</u> | <u>\$ 13,742</u> |
| Fund Balance at Beginning of Year | 22,976 | 22,976 | | | |
| Fund Balance at End of Year | <u>\$ 91</u> | <u>\$ 15,580</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 81,305 | \$ 81,306 | | \$ 81,306 | \$ 1 |
| Total Revenues | <u>81,305</u> | <u>81,306</u> | | <u>81,306</u> | <u>1</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Human Services: | | | | | |
| Other | 87,000 | 81,730 | - | 81,730 | 5,270 |
| Total Expenditures | <u>87,000</u> | <u>81,730</u> | <u>-</u> | <u>81,730</u> | <u>5,270</u> |
| Excess of Revenues Over (Under) Expenditures | (5,695) | (424) | <u>\$ -</u> | <u>\$ (424)</u> | <u>\$ 5,271</u> |
| Fund Balance at Beginning of Year | 55,272 | 55,272 | | | |
| Fund Balance at End of Year | <u>\$ 49,577</u> | <u>\$ 54,848</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Special Assessments | \$ 11,698 | \$ 11,698 | | \$ 11,698 | \$ - |
| Total Revenues | <u>11,698</u> | <u>11,698</u> | | <u>11,698</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Works: | | | | | |
| Contractual Services | 623 | 623 | - | 623 | - |
| Capital Outlay | <u>6,918</u> | <u>6,917</u> | <u>-</u> | <u>6,917</u> | <u>1</u> |
| Total Expenditures | <u>7,541</u> | <u>7,540</u> | <u>-</u> | <u>7,540</u> | <u>1</u> |
| Excess of Revenues Over (Under) Expenditures | 4,157 | 4,158 | <u>\$ -</u> | <u>\$ 4,158</u> | <u>\$ 1</u> |
| Fund Balance at Beginning of Year | 64,415 | 64,415 | | | |
| Fund Balance at End of Year | <u>\$ 68,572</u> | <u>\$ 68,573</u> | | | |

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Waterline Maintenance Fund
For the Year Ended December 31, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Special Assessments | \$ 52,058 | \$ 52,058 | | \$ 52,058 | \$ - |
| Other | 6,558 | 6,558 | | 6,558 | - |
| Total Revenues | <u>58,616</u> | <u>58,616</u> | | <u>58,616</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Works | | | | | |
| Supplies and Materials | 45,000 | 44,212 | - | 44,212 | 788 |
| Contractual Services | 2,770 | 2,770 | - | 2,770 | - |
| Total Expenditures | <u>47,770</u> | <u>46,982</u> | <u>-</u> | <u>46,982</u> | <u>788</u> |
| Excess of Revenues Over (Under) Expenditures | 10,846 | 11,634 | <u>\$ -</u> | <u>\$ 11,634</u> | <u>\$ 788</u> |
| Fund Balance at Beginning of Year | 2,088 | 2,088 | | | |
| Fund Balance at End of Year | <u>\$ 12,934</u> | <u>\$ 13,722</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Intergovernmental | \$ 41,660 | \$ 41,660 | | \$ 41,660 | \$ - |
| Total Revenues | <u>41,660</u> | <u>41,660</u> | | <u>41,660</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Economical Development | | | | | |
| Supplies and Materials | - | - | - | - | - |
| Contractual Services | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | 41,660 | 41,660 | <u>\$ -</u> | <u>\$ 41,660</u> | <u>\$ -</u> |
| Fund Balance at Beginning of Year | - | - | | | |
| Fund Balance at End of Year | <u>\$ 41,660</u> | <u>\$ 41,660</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|---------------------|---|---|
| Revenues | | | | | |
| Special Assessments | \$ - | \$ - | | \$ - | \$ - |
| Other | - | - | | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | | <u>-</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Safety | | | | | |
| Supplies and Materials | - | - | - | - | - |
| Contractual Services | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - | - |
| Other Financing Sources | | | | | |
| Advances - In | - | 49,907 | - | 49,907 | 49,907 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | - | 49,907 | <u>\$ -</u> | <u>\$ 49,907</u> | <u>\$ 49,907</u> |
| Fund Balance at Beginning of Year | - | - | | | |
| Fund Balance at End of Year | <u>\$ -</u> | <u>\$ 49,907</u> | | | |

Debt Service Fund

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

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------|---------------------|---|---|
| Revenues | | | | | |
| Property and Other Taxes | \$ 513,483 | \$ 513,483 | | \$ 513,483 | \$ - |
| Intergovernmental | 460,486 | 460,486 | | 460,486 | - |
| Special Assessments | 526,039 | 526,039 | | 526,039 | - |
| Total Revenues | 1,500,008 | 1,500,008 | | 1,500,008 | - |
| Expenditures | | | | | |
| Current: | | | | | |
| Debt Service: | | | | | |
| Water Departments: | | | | | |
| Principal | 90,787 | 90,787 | | 90,787 | - |
| Interest and Fiscal Charges | 84,569 | 84,569 | | 84,569 | - |
| Total Water Departments | 175,356 | 175,356 | - | 175,356 | - |
| Bond Retirement Fund - General | | | | | |
| Bonds Principal Retirement | 2,137,635 | 1,265,000 | | 1,265,000 | 872,635 |
| Interest and Fiscal Charges | 1,372,771 | 1,213,056 | | 1,213,056 | 159,715 |
| Bond Retirement | 1,162 | - | | - | 1,162 |
| Other | 76,618 | 51,696 | | 51,696 | 24,922 |
| Note Principal Retirement | 12,733,400 | 12,733,400 | | 12,733,400 | - |
| Total Notes | 16,321,586 | 15,263,152 | - | 15,263,152 | 1,058,434 |
| Total Expenditures | 16,496,942 | 15,438,508 | - | 15,438,508 | 1,058,434 |
| Excess of Revenues Over (Under) Expenditures | (14,996,934) | (13,938,500) | - | (13,938,500) | 1,058,434 |
| Other Financing Sources (Uses) | | | | | |
| Proceeds of Bonds | - | 15,629 | | 15,629 | 15,629 |
| Proceeds of Notes | 8,344,999 | 8,345,000 | | 8,345,000 | 1 |
| Advances - In | 5,000,000 | 5,000,000 | | 5,000,000 | - |
| Advances - Out | (5,000,000) | (5,000,000) | | (5,000,000) | - |
| Operating Transfers - In | 3,333,376 | 3,333,376 | | 3,333,376 | - |
| Total Other Financing Sources (Uses) | 11,678,375 | 11,694,005 | - | 11,694,005 | 15,630 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (3,318,559) | (2,244,495) | <u>\$ -</u> | <u>\$ (2,244,495)</u> | <u>\$ 1,074,064</u> |
| Fund Balance at Beginning of Year | 7,385,605 | 7,385,605 | | | |
| Fund Balance at End of Year | \$ 4,067,046 | \$ 5,141,110 | | | |

Capital Projects Funds

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, 1997

| | <u>Q Construction</u> | <u>Jail Facility Construction</u> | <u>Totals</u> |
|---|-----------------------|---------------------------------------|--------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,350,991 | \$4,060,381 | \$6,411,372 |
| Sales Tax Receivable | 0 | 128,380 | 128,380 |
| Intergovernmental Receivable | 0 | 273,830 | 273,830 |
| Total Assets | \$2,350,991 | \$4,462,591 | \$6,813,582 |
| Liabilities | | | |
| Accounts Payable | \$67,709 | \$0 | \$67,709 |
| Contracts Payable | 0 | 1,257,792 | 1,257,792 |
| Retainage Payable | 172,220 | 685,953 | 858,173 |
| Interfund Payable | 713,508 | 0 | 713,508 |
| Notes Payable | 5,045,000 | 2,100,000 | 7,145,000 |
| Total Liabilities | 5,998,437 | 4,043,745 | 10,042,182 |
| Fund Equity | | | |
| Fund Balance: | | | |
| Reserved for Encumbrances | 319,321 | 2,090,402 | 2,409,723 |
| Unreserved, Undesignated (Deficit) | (3,966,767) | (1,671,556) | (5,638,323) |
| Total Fund Equity | (3,647,446) | 418,846 | (3,228,600) |
| Total Liabilities and Fund Equity | \$2,350,991 | \$4,462,591 | \$6,813,582 |

Lorain County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1997

| | <u>Q Construction</u> | <u>Jail Facility Construction</u> | <u>Totals</u> |
|---|-----------------------------|---------------------------------------|-----------------------------|
| Revenues | | | |
| Sales Tax | \$0 | \$1,014,347 | \$1,014,347 |
| Intergovernmental | <u>1,013,309</u> | <u>2,029,732</u> | <u>3,043,041</u> |
| Total Revenues | <u>1,013,309</u> | <u>3,044,079</u> | <u>4,057,388</u> |
| Expenditures | | | |
| Capital Outlay | 5,395,672 | 7,289,783 | 12,685,455 |
| Debt Service: | | | |
| Principal Retirement | | | 0 |
| Interest and Fiscal Charges | <u>226,733</u> | <u>219,389</u> | <u>446,122</u> |
| Total Expenditures | <u>5,622,405</u> | <u>7,509,172</u> | <u>13,131,577</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(4,609,096)</u> | <u>(4,465,093)</u> | <u>(9,074,189)</u> |
| Other Financing Sources (Uses) | | | |
| Operating Transfers - In | 1,127,163 | 3,119,389 | 4,246,552 |
| Operating Transfers - Out | <u>(119,914)</u> | <u>0</u> | <u>(119,914)</u> |
| Total Other Financing Sources (Uses) | <u>1,007,249</u> | <u>3,119,389</u> | <u>4,126,638</u> |
| Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses | <u>(3,601,847)</u> | <u>(1,345,704)</u> | <u>(4,947,551)</u> |
| Fund Balances (Deficit) at Beginning of Year | <u>(45,599)</u> | <u>1,764,550</u> | <u>1,718,951</u> |
| Fund Balances (Deficit) at End of Year | <u>(\$3,647,446)</u> | <u>\$418,846</u> | <u>(\$3,228,600)</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, 1997

| | Revised Budget | Actual | Encumbrances | Actual Plus Encumbrances | Variance Favorable (Unfavorable) |
|---|--------------------|---------------------|---------------------|--------------------------------|--|
| Revenues | | | | | |
| Intergovernmental | \$ 986,744 | \$ 980,815 | | \$ 980,815 | \$ (5,929) |
| Other | 47,808 | 32,494 | | 32,494 | (15,314) |
| Total Revenues | 1,034,552 | 1,013,309 | | 1,013,309 | (21,243) |
| Expenditures | | | | | |
| Capital Outlay: | | | | | |
| D.D. School | 229,927 | 2,866 | 5,658 | 8,524 | 221,403 |
| East 32nd Street Home | 485,246 | 442,283 | 26,563 | 468,846 | 16,400 |
| ESCO Building | 261,442 | 102,498 | - | 102,498 | 158,944 |
| Adult Workshop | 140,699 | 140,699 | - | 140,699 | - |
| Lorain County Juvenile Facility | 2,778,659 | 2,407,107 | 236,433 | 2,643,540 | 135,119 |
| Board of Education Building | 155 | - | - | - | 155 |
| Residential Renovation Project | 4,790 | 4,790 | - | 4,790 | - |
| Cook Building Renovation | 26,923 | 9,000 | - | 9,000 | 17,923 |
| MRDD Entrance Door Renovations | 42,389 | 42,389 | - | 42,389 | - |
| Adult Training Center | 334,645 | 800 | 30,526 | 31,326 | 303,319 |
| Jail Expansion | 18,980 | 18,980 | - | 18,980 | - |
| East College Street Home | 61,500 | - | - | - | 61,500 |
| Liberty Lane | 76,450 | - | - | - | 76,450 |
| East 9th Street | 34,507 | - | - | - | 34,507 |
| Habilitation Service Center | 139,000 | - | - | - | 139,000 |
| Ditches | 17,295 | - | - | - | 17,295 |
| Sewers | 1,650,920 | 1,525,217 | 83,837 | 1,609,054 | 41,866 |
| Waterlines | 31,057 | 28,149 | 2,075 | 30,224 | 833 |
| Issue II | 731,282 | 731,282 | - | 731,282 | - |
| Debt Service: | | | | | |
| Interest and Fiscal Charges | - | - | - | - | - |
| Total Expenditures | 7,065,866 | 5,456,060 | 385,092 | 5,841,152 | 1,224,714 |
| Excess of Revenues Over (Under) Expenditures | <u>(6,031,314)</u> | <u>(4,442,751)</u> | <u>(385,092)</u> | <u>(4,827,843)</u> | <u>1,203,471</u> |
| Other Financing Sources (Uses) | | | | | |
| Proceeds of Bonds | - | - | - | - | - |
| Proceeds of Notes | - | - | - | - | - |
| Advances - In | 665,633 | 665,633 | - | 665,633 | - |
| Operating Transfers - In | 712,030 | 712,030 | - | 712,030 | - |
| Operating Transfers - Out | (119,914) | (119,914) | - | (119,914) | - |
| Total Other Financing Sources (Uses) | 1,257,749 | 1,257,749 | - | 1,257,749 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | <u>(4,773,565)</u> | <u>(3,185,002)</u> | <u>\$ (385,092)</u> | <u>\$ (3,570,094)</u> | <u>\$ 1,203,471</u> |
| Fund Balance at Beginning of Year | 5,535,993 | 5,535,993 | | | |
| Fund Balance at End of Year | \$ 762,428 | \$ 2,350,991 | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------|-----------------------|---|---|
| Revenues | | | | | |
| Sales Tax | \$ 1,088,233 | \$ 1,092,347 | | \$ 1,092,347 | \$ 4,114 |
| Intergovernmental | 1,755,901 | 1,755,902 | | 1,755,902 | 1 |
| Total Revenues | <u>2,844,134</u> | <u>2,848,249</u> | | <u>2,848,249</u> | <u>4,115</u> |
| Expenditures | | | | | |
| Capital Outlay: | | | | | |
| Jail Facility Construction | 8,997,390 | 5,634,658 | 3,348,194 | 8,982,852 | 14,538 |
| Total Expenditures | <u>8,997,390</u> | <u>5,634,658</u> | <u>3,348,194</u> | <u>8,982,852</u> | <u>14,538</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(6,153,256)</u> | <u>(2,786,409)</u> | <u>(3,348,194)</u> | <u>(6,134,603)</u> | <u>18,653</u> |
| Other Financing Uses | | | | | |
| Advances - Out | (900,000) | (900,000) | - | (900,000) | - |
| Total Other Financing Uses | <u>(900,000)</u> | <u>(900,000)</u> | <u>-</u> | <u>(900,000)</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | (7,053,256) | (3,686,409) | <u>\$ (3,348,194)</u> | <u>\$ (7,034,603)</u> | <u>\$ 18,653</u> |
| Fund Balance at Beginning of Year | <u>7,746,790</u> | <u>7,746,790</u> | | | |
| Fund Balance (Deficit) at End of Year | <u>\$ 693,534</u> | <u>\$ 4,060,381</u> | | | |

Proprietary Funds

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 708,337 | \$ 714,566 | | \$ 714,566 | \$ 6,229 |
| Special Assessments | 35,381 | 36,553 | | 36,553 | 1,172 |
| Total Revenues | <u>743,718</u> | <u>751,119</u> | | <u>751,119</u> | <u>7,401</u> |
| Expenses | | | | | |
| Current: | | | | | |
| Personal Services | 292,780 | 285,790 | - | 285,790 | 6,990 |
| Fringe Benefits | 92,785 | 87,540 | - | 87,540 | 5,245 |
| Contractual Services | 435,392 | 402,070 | 2,148 | 404,218 | 31,174 |
| Materials & Supplies | 5,000 | - | - | - | 5,000 |
| Capital Outlay | 1,000 | - | - | - | 1,000 |
| Total Expenses | <u>826,957</u> | <u>775,400</u> | <u>2,148</u> | <u>777,548</u> | <u>49,409</u> |
| Excess of Revenues Over (Under) Expenses | (83,239) | (24,281) | (2,148) | (26,429) | 56,810 |
| Operating Transfers - Out | (8,000) | (8,000) | - | (8,000) | - |
| Total Other Financing Uses | <u>(8,000)</u> | <u>(8,000)</u> | <u>-</u> | <u>(8,000)</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenses and Operating Transfers | (91,239) | (32,281) | <u>\$ (2,148)</u> | <u>\$ (34,429)</u> | <u>\$ 56,810</u> |
| Fund Equity at Beginning of Year | 146,399 | 146,399 | | | |
| Fund Equity (Deficit) at End of Year | <u>\$ 55,160</u> | <u>\$ 114,118</u> | | | |

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, 1997

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual Plus Encumbrances</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------|---------------------|---|---|
| Revenues | | | | | |
| Charges for Services | \$ 6,206,270 | \$ 6,369,603 | | \$ 6,369,603 | \$ 163,333 |
| Total Revenues | 6,206,270 | 6,369,603 | | 6,369,603 | 163,333 |
| Expenses | | | | | |
| Current: | | | | | |
| Fringe Benefits | 173,222 | - | - | - | 173,222 |
| Contractual Services | 630,000 | 544,777 | - | 544,777 | 85,223 |
| Claims & Judgements | 6,590,000 | 4,928,637 | - | 4,928,637 | 1,661,363 |
| Other | 48,800 | 29,310 | - | 29,310 | 19,490 |
| Total Expenses | 7,442,022 | 5,502,724 | - | 5,502,724 | 1,939,298 |
| Excess of Revenues Over (Under) Expenses | (1,235,752) | 866,879 | - | 866,879 | 2,102,631 |
| Operating Transfers - In | 242,345 | 242,345 | - | 242,345 | - |
| Total Other Financing Sources | 242,345 | 242,345 | - | 242,345 | - |
| Excess of Revenues Over (Under) Expenses and Operating Transfers | (993,407) | 1,109,224 | <u>\$ -</u> | <u>\$ 1,109,224</u> | <u>\$ 2,102,631</u> |
| Fund Equity at Beginning of Year | 4,509,794 | 4,509,794 | | | |
| Fund Equity (Deficit) at End of Year | \$ 3,516,387 | \$ 5,619,018 | | | |

Fiduciary Funds

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 material agency funds:

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).

Undivided Public Housing – To account for the monies received from Metropolitan Housing in lieu of taxes for distribution to various schools.

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.

Metropolitan Park – To account for the activities of the Park Board, which include the receipt of grant moneys and donations for the acquisition, expansion and maintenance of County park land and park facilities. The County serves as fiscal agent.

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.

Deferred Compensation – To account for voluntary employee deductions made to either the County Commissioners Association of Ohio or to the Ohio Public Employees Deferred Compensation Program.

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.

continued

Fiduciary Funds
(continued)

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

Children Services – To account for interest revenues from private trust accounts set up in the name of children in the care of Children Services Department.

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

Lorain County, Ohio
Combining Balance Sheet
All Agency Funds (continued)
December 31, 1997

| | <u>Sheriff's Inmate</u> | <u>Golden Acres</u> | <u>Children Services</u> | <u>Benefit America Flex Plan</u> | <u>Totals</u> |
|--|-----------------------------|-------------------------|------------------------------|--|-----------------------------|
| ALL AGENCY FUNDS | | | | | |
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$0 | \$0 | \$37,486 | \$8,429,220 |
| Cash and Cash Equivalents in Segregated Accounts | 19,709 | 9,186 | 0 | 0 | 4,565,191 |
| Receivables: | | | | | |
| Property and Other Taxes | 0 | 0 | 0 | 0 | 297,681,593 |
| Special Assessments | 0 | 0 | 0 | 0 | 29,810,516 |
| Intergovernmental Receivable | 0 | 0 | 0 | 0 | 7,281,946 |
| Funds on Deposit with Deferred Compensation Board | 0 | 0 | 0 | 0 | 14,342,971 |
| Total Assets | <u>\$19,709</u> | <u>\$9,186</u> | <u>\$0</u> | <u>\$37,486</u> | <u>\$362,111,437</u> |
| Liabilities | | | | | |
| Due to County Funds: | | | | | |
| Property and Other Taxes | \$0 | \$0 | \$0 | \$0 | \$24,300,233 |
| Special Assessments | 0 | 0 | 0 | 0 | 4,289,074 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 2,991 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 | 287,389,231 |
| Undistributed Monies | 19,709 | 9,186 | 0 | 37,486 | 31,786,937 |
| Deferred Compensation Payable | 0 | 0 | 0 | 0 | 14,342,971 |
| Total Liabilities | <u>\$19,709</u> | <u>\$9,186</u> | <u>\$0</u> | <u>\$37,486</u> | <u>\$362,111,437</u> |

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1997

| | <u>Balance 1/1/97</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/97</u> |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| UNDIVIDED TAX | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$6,354,834 | \$214,760,787 | \$214,547,529 | \$6,568,092 |
| Receivables: | | | | |
| Property and Other Taxes | 286,895,409 | 297,681,593 | 286,895,409 | 297,681,593 |
| Special Assessments | 20,710,593 | 29,810,516 | 20,710,593 | 29,810,516 |
| Intergovernmental | 0 | 1,921,171 | 0 | 1,921,171 |
| Total Assets | <u>\$313,960,836</u> | <u>\$544,174,067</u> | <u>\$522,153,531</u> | <u>\$335,981,372</u> |
| Liabilities | | | | |
| Due to County Funds: | | | | |
| Property and Other Taxes | \$28,622,010 | \$24,300,233 | \$28,622,010 | \$24,300,233 |
| Special Assessments | 4,583,707 | 4,289,074 | 4,583,707 | 4,289,074 |
| Due to Other Funds | 0 | 2,991 | 0 | 2,991 |
| Intergovernmental Payable | 255,487,158 | 469,179,410 | 442,795,945 | 281,870,623 |
| Undistributed Monies | 25,267,961 | 46,402,359 | 46,151,869 | 25,518,451 |
| Total Liabilities | <u>\$313,960,836</u> | <u>\$544,174,067</u> | <u>\$522,153,531</u> | <u>\$335,981,372</u> |
| UNDIVIDED PUBLIC HOUSING | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$80,847 | \$103,834 | \$80,847 | \$103,834 |
| Total Assets | <u>\$80,847</u> | <u>\$103,834</u> | <u>\$80,847</u> | <u>\$103,834</u> |
| Liabilities | | | | |
| Undistributed Monies | \$80,847 | \$103,834 | \$80,847 | \$103,834 |
| Total Liabilities | <u>\$80,847</u> | <u>\$103,834</u> | <u>\$80,847</u> | <u>\$103,834</u> |
| UNDIVIDED GOVERNMENT | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$25,008 | \$243,776,538 | \$243,643,713 | \$157,833 |
| Intergovernmental Receivable | 6,026,084 | 5,360,775 | 6,026,084 | 5,360,775 |
| Total Assets | <u>\$6,051,092</u> | <u>\$249,137,313</u> | <u>\$249,669,797</u> | <u>\$5,518,608</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$6,051,092 | \$249,137,313 | \$249,669,797 | \$5,518,608 |
| Total Liabilities | <u>\$6,051,092</u> | <u>\$249,137,313</u> | <u>\$249,669,797</u> | <u>\$5,518,608</u> |

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1997

| | <u>Balance 1/1/97</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/97</u> |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|
| METROPOLITAN PARK | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,078,678 | \$4,740,425 | \$6,819,103 | \$0 |
| Cash and Cash Equivalents in Segregated Accounts | 80,676 | 0 | 80,676 | 0 |
| Total Assets | <u><u>\$2,159,354</u></u> | <u><u>\$4,740,425</u></u> | <u><u>\$6,899,779</u></u> | <u><u>\$0</u></u> |
| Liabilities | | | | |
| Undistributed Monies | \$2,159,354 | \$4,740,425 | \$6,899,779 | \$0 |
| Total Liabilities | <u><u>\$2,159,354</u></u> | <u><u>\$4,740,425</u></u> | <u><u>\$6,899,779</u></u> | <u><u>\$0</u></u> |
| BOARD OF HEALTH | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$280,409 | \$4,557,391 | \$4,342,393 | \$495,407 |
| Total Assets | <u><u>\$280,409</u></u> | <u><u>\$4,557,391</u></u> | <u><u>\$4,342,393</u></u> | <u><u>\$495,407</u></u> |
| Liabilities | | | | |
| Undistributed Monies | \$280,409 | \$4,557,391 | \$4,342,393 | \$495,407 |
| Total Liabilities | <u><u>\$280,409</u></u> | <u><u>\$4,557,391</u></u> | <u><u>\$4,342,393</u></u> | <u><u>\$495,407</u></u> |
| SOIL AND WATER | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$7,453 | \$136,884 | \$127,129 | \$17,208 |
| Total Assets | <u><u>\$7,453</u></u> | <u><u>\$136,884</u></u> | <u><u>\$127,129</u></u> | <u><u>\$17,208</u></u> |
| Liabilities | | | | |
| Undistributed Monies | \$7,453 | \$136,884 | \$127,129 | \$17,208 |
| Total Liabilities | <u><u>\$7,453</u></u> | <u><u>\$136,884</u></u> | <u><u>\$127,129</u></u> | <u><u>\$17,208</u></u> |

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1997

| | <u>Balance 1/1/97</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/97</u> |
|---|---------------------------|----------------------------|----------------------------|-----------------------------|
| PAYROLL | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$193,157</u> | <u>\$6,315,970</u> | <u>\$6,371,916</u> | <u>\$137,211</u> |
| Total Assets | <u>\$193,157</u> | <u>\$6,315,970</u> | <u>\$6,371,916</u> | <u>\$137,211</u> |
| Liabilities | | | | |
| Undistributed Monies | <u>\$193,157</u> | <u>\$6,315,970</u> | <u>\$6,371,916</u> | <u>\$137,211</u> |
| Total Liabilities | <u>\$193,157</u> | <u>\$6,315,970</u> | <u>\$6,371,916</u> | <u>\$137,211</u> |
| | | | | |
| COURTS | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | <u>\$3,130,495</u> | <u>\$29,538,180</u> | <u>\$28,830,480</u> | <u>\$3,838,195</u> |
| Total Assets | <u>\$3,130,495</u> | <u>\$29,538,180</u> | <u>\$28,830,480</u> | <u>\$3,838,195</u> |
| Liabilities | | | | |
| Undistributed Monies | <u>\$3,130,495</u> | <u>\$29,538,180</u> | <u>\$28,830,480</u> | <u>\$3,838,195</u> |
| Total Liabilities | <u>\$3,130,495</u> | <u>\$29,538,180</u> | <u>\$28,830,480</u> | <u>\$3,838,195</u> |
| | | | | |
| SHERIFF | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | <u>\$139,483</u> | <u>\$3,449,244</u> | <u>\$3,227,064</u> | <u>\$361,663</u> |
| Total Assets | <u>\$139,483</u> | <u>\$3,449,244</u> | <u>\$3,227,064</u> | <u>\$361,663</u> |
| Liabilities | | | | |
| Undistributed Monies | <u>\$139,483</u> | <u>\$3,449,244</u> | <u>\$3,227,064</u> | <u>\$361,663</u> |
| Total Liabilities | <u>\$139,483</u> | <u>\$3,449,244</u> | <u>\$3,227,064</u> | <u>\$361,663</u> |
| | | | | |
| ALIMONY AND CHILD SUPPORT | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | <u>\$406,503</u> | <u>\$43,366,585</u> | <u>\$43,632,594</u> | <u>\$140,494</u> |
| Total Assets | <u>\$406,503</u> | <u>\$43,366,585</u> | <u>\$43,632,594</u> | <u>\$140,494</u> |
| Liabilities | | | | |
| Undistributed Monies | <u>\$406,503</u> | <u>\$43,366,585</u> | <u>\$43,632,594</u> | <u>\$140,494</u> |
| Total Liabilities | <u>\$406,503</u> | <u>\$43,366,585</u> | <u>\$43,632,594</u> | <u>\$140,494</u> |

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1997

| | <u>Balance 1/1/97</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/97</u> |
|---|----------------------------|---------------------------|---------------------------|-----------------------------|
| DEFERRED COMPENSATION | | | | |
| Assets | | | | |
| Funds on Deposit with Deferred Compensation Board | \$13,420,312 | \$3,012,757 | \$2,090,098 | \$14,342,971 |
| Total Assets | <u>\$13,420,312</u> | <u>\$3,012,757</u> | <u>\$2,090,098</u> | <u>\$14,342,971</u> |
| Liabilities | | | | |
| Deferred Compensation Payable | \$13,420,312 | \$3,012,757 | \$2,090,098 | \$14,342,971 |
| Total Liabilities | <u>\$13,420,312</u> | <u>\$3,012,757</u> | <u>\$2,090,098</u> | <u>\$14,342,971</u> |
| | | | | |
| LOCAL EMERGENCY PLANNING COMMISSION | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$182,545 | \$120,661 | \$107,262 | \$195,944 |
| Total Assets | <u>\$182,545</u> | <u>\$120,661</u> | <u>\$107,262</u> | <u>\$195,944</u> |
| Liabilities | | | | |
| Undistributed Monies | \$182,545 | \$120,661 | \$107,262 | \$195,944 |
| Total Liabilities | <u>\$182,545</u> | <u>\$120,661</u> | <u>\$107,262</u> | <u>\$195,944</u> |
| | | | | |
| COMMUNITY BASED CORRECTION FACILITY | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,308,817 | \$3,010,108 | \$4,406,776 | \$912,149 |
| Total Assets | <u>\$2,308,817</u> | <u>\$3,010,108</u> | <u>\$4,406,776</u> | <u>\$912,149</u> |
| Liabilities | | | | |
| Undistributed Monies | \$2,308,817 | \$3,010,108 | \$4,406,776 | \$912,149 |
| Total Liabilities | <u>\$2,308,817</u> | <u>\$3,010,108</u> | <u>\$4,406,776</u> | <u>\$912,149</u> |
| | | | | |
| SHERIFF'S INMATE | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$11,880 | \$211,852 | \$204,023 | \$19,709 |
| Total Assets | <u>\$11,880</u> | <u>\$211,852</u> | <u>\$204,023</u> | <u>\$19,709</u> |
| Liabilities | | | | |
| Undistributed Monies | \$11,880 | \$211,852 | \$204,023 | \$19,709 |
| Total Liabilities | <u>\$11,880</u> | <u>\$211,852</u> | <u>\$204,023</u> | <u>\$19,709</u> |

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1997

| | <u>Balance 1/1/97</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/97</u> |
|--|---------------------------|-------------------------|------------------------|-----------------------------|
| GOLDEN ACRES | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$7,006 | \$14,064 | \$11,884 | \$9,186 |
| Total Assets | <u>\$7,006</u> | <u>\$14,064</u> | <u>\$11,884</u> | <u>\$9,186</u> |
| Liabilities | | | | |
| Undistributed Monies | \$7,006 | \$14,064 | \$11,884 | \$9,186 |
| Total Liabilities | <u>\$7,006</u> | <u>\$14,064</u> | <u>\$11,884</u> | <u>\$9,186</u> |
| | | | | |
| CHILDREN SERVICES | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$83,950 | \$0 | \$83,950 | \$0 |
| Total Assets | <u>\$83,950</u> | <u>\$0</u> | <u>\$83,950</u> | <u>\$0</u> |
| Liabilities | | | | |
| Undistributed Monies | \$83,950 | \$0 | \$83,950 | \$0 |
| Total Liabilities | <u>\$83,950</u> | <u>\$0</u> | <u>\$83,950</u> | <u>\$0</u> |
| | | | | |
| BENEFIT AMERICA FLEX PLAN | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$16,069 | \$104,102 | \$82,685 | \$37,486 |
| Total Assets | <u>\$16,069</u> | <u>\$104,102</u> | <u>\$82,685</u> | <u>\$37,486</u> |
| Liabilities | | | | |
| Undistributed Monies | \$16,069 | \$104,102 | \$82,685 | \$37,486 |
| Total Liabilities | <u>\$16,069</u> | <u>\$104,102</u> | <u>\$82,685</u> | <u>\$37,486</u> |

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1997

| | <u>Balance 1/1/97</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/97</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| ALL AGENCY FUNDS | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$11,345,272 | \$477,506,039 | \$480,422,091 | \$8,429,220 |
| Cash and Cash Equivalents in Segregated Accounts | 4,042,538 | 76,700,586 | 76,177,933 | 4,565,191 |
| Receivables: | | | | |
| Property and Other Taxes | 286,895,409 | 297,681,593 | 286,895,409 | 297,681,593 |
| Special Assessments | 20,710,593 | 29,810,516 | 20,710,593 | 29,810,516 |
| Intergovernmental Receivable | 6,026,084 | 7,281,946 | 6,026,084 | 7,281,946 |
| Funds on Deposit with Deferred Compensation Board | 13,420,312 | 3,012,757 | 2,090,098 | 14,342,971 |
| Total Assets | <u>\$342,440,208</u> | <u>\$891,993,437</u> | <u>\$872,322,208</u> | <u>\$362,111,437</u> |
| Liabilities | | | | |
| Due to County Funds: | | | | |
| Property and Other Taxes | \$28,622,010 | \$24,300,233 | \$28,622,010 | \$24,300,233 |
| Special Assessments | 4,583,707 | 4,289,074 | 4,583,707 | 4,289,074 |
| Due to Other Funds | 0 | 2,991 | 0 | 2,991 |
| Intergovernmental Payable | 261,538,250 | 718,316,723 | 692,465,742 | 287,389,231 |
| Undistributed Monies | 34,275,929 | 142,071,659 | 144,560,651 | 31,786,937 |
| Deferred Compensation Payable | 13,420,312 | 3,012,757 | 2,090,098 | 14,342,971 |
| Total Liabilities | <u>\$342,440,208</u> | <u>\$891,993,437</u> | <u>\$872,322,208</u> | <u>\$362,111,437</u> |

General Fixed Assets Account Group

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, 1997

| <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 | \$10,306,003 | \$1,283,815 | \$5,960,812 | \$409,724 | \$414,120 | \$2,179,211 | \$58,321 | \$0 |
| General Government - Judicial | 4,220,194 | 17,112 | 492,389 | 0 | 170,861 | 1,120,667 | 12,058 | 2,407,107 |
| Public Safety | 11,723,260 | 0 | 3,015,437 | 99,708 | 1,071,279 | 1,459,179 | 10,284 | 6,067,373 |
| Public Works | 4,062,090 | 38,778 | 1,134,272 | 0 | 2,229,547 | 659,493 | 0 | 0 |
| Health | 14,453,314 | 281,182 | 10,198,980 | 2,723,254 | 396,405 | 651,079 | 202,414 | 0 |
| Human Services | 4,610,548 | 113,058 | 2,508,710 | 546,353 | 388,587 | 1,049,448 | 4,392 | 0 |
| Total | \$49,375,409 | \$1,733,945 | \$23,310,600 | \$3,779,039 | \$4,670,799 | \$7,119,077 | \$287,469 | \$8,474,480 |

Lorain County, Ohio
 Schedule of Changes in General Fixed Assets by Function and Activity
 For the Year Ended December 31, 1997

| <u>Function</u> | <u>General Fixed Assets 1/1/97</u> | <u>Additions</u> | <u>Deletions</u> | <u>General Fixed Assets 12/31/97</u> |
|---|--|-----------------------------------|--------------------------------|--|
| General Government - Legislative and Executive | \$9,697,640 | \$721,432 | \$113,069 | \$10,306,003 |
| General Government - Judicial | 1,900,102 | 2,455,491 | 135,399 | 4,220,194 |
| Public Safety | 5,414,782 | 6,484,664 | 176,186 | 11,723,260 |
| Public Works | 3,830,368 | 234,742 | 3,020 | 4,062,090 |
| Health | 13,599,419 | 909,262 | 55,367 | 14,453,314 |
| Human Services | <u>4,456,077</u> | <u>171,552</u> | <u>17,081</u> | <u>4,610,548</u> |
| Total | <u><u>\$38,898,388</u></u> | <u><u>\$10,977,143</u></u> | <u><u>\$500,122</u></u> | <u><u>\$49,375,409</u></u> |

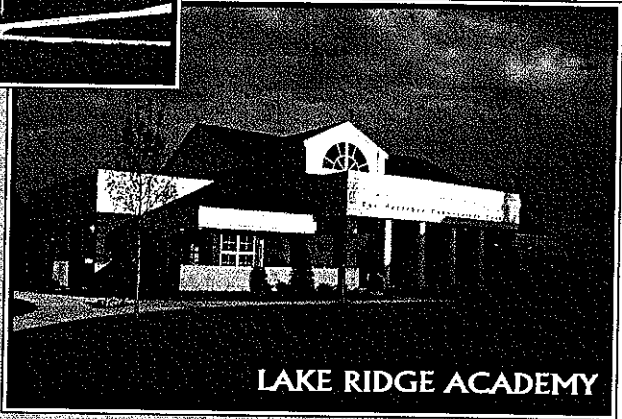
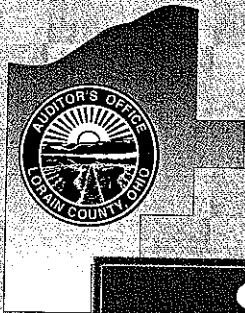
Lorain County, Ohio
 Schedule of General Fixed Assets by Source
 For the Year Ended December 31, 1997

General Fixed Assets:

| | |
|-----------------------------------|---------------------|
| Land | \$1,733,945 |
| Buildings | 23,310,600 |
| Improvements Other Than Buildings | 3,779,039 |
| Vehicles | 4,670,799 |
| Equipment and Machinery | 7,119,077 |
| Furniture and Fixtures | 287,469 |
| Construction in Progress | 8,474,480 |
| | <hr/> |
| Total General Fixed Assets | \$49,375,409 |
| | <hr/> <hr/> |

Investment in General Fixed Assets From:

| | |
|---|---------------------|
| Capital Projects Funds: | |
| General Obligation Bonds | \$5,810,469 |
| Federal Grants | 170,672 |
| State Grants | 3,468,785 |
| Local Grants | 909,154 |
| General Fund Revenues | 30,134,071 |
| Special Revenue Fund Revenues | 7,455,579 |
| Private Gifts | 162,807 |
| Donation | 190,067 |
| Other | 1,073,805 |
| | <hr/> |
| Total Investment in General Fixed Assets | \$49,375,409 |
| | <hr/> <hr/> |



Statistical Section

Lorain County, Ohio
General Fund Expenditures by Function
Last Ten Years (1)

| | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Government: | | | | | | | | | | |
| Legislative and Executive | \$6,850,029 | \$10,068,305 | \$10,789,693 | \$10,742,557 | \$10,136,013 | \$10,374,728 | \$10,225,144 | \$11,373,408 | \$13,161,123 | \$15,590,631 |
| Judicial | 5,409,422 | 6,592,297 | 7,015,594 | 6,748,868 | 6,263,109 | 6,432,495 | 6,882,964 | 7,623,195 | 8,043,620 | 7,979,357 |
| Public Safety | 4,346,929 | 4,960,878 | 5,699,629 | 5,359,513 | 5,245,498 | 5,588,146 | 5,813,273 | 6,230,217 | 4,567,011 | 5,641,923 |
| Public Works | 103,703 | 117,486 | 118,384 | 419,878 | 116,312 | 132,678 | 236,977 | 116,387 | 183,065 | 208,317 |
| Health | 7,329 | 4,375 | 4,496 | 4,620 | 4,663 | 4,449 | 4,326 | 23,793 | 4,693 | 4,331 |
| Human Services | 227,714 | 274,615 | 460,178 | 686,211 | 522,669 | 449,885 | 413,415 | 434,086 | 446,625 | 462,463 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 | 38,855 | 45,568 | 47,160 | 8,935 | 0 | 0 |
| Hospitalization (2) | 1,862,597 | 663,094 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 1,515,514 | 242,160 | 361,776 | 364,114 | 158,806 | 213,501 | 1,178,712 | 2,215,779 | 1,651,806 | 1,632,810 |
| Intergovernmental | 265,435 | 1,586,856 | 1,744,921 | 216,340 | 180,761 | 187,704 | 474,058 | 255,905 | 240,460 | 310,975 |
| Debt Service: (3) | | | | | | | | | | |
| Principal Retirement | 21,253 | 23,362 | 0 | 20,697 | 37,074 | 35,174 | 58,708 | 54,490 | 35,519 | 0 |
| Interest and Fiscal Charges | 39,217 | 44,759 | 20,282 | 27,191 | 113,047 | 76,914 | 15,254 | 10,680 | 22,639 | 109,694 |
| Total Expenditures | <u>\$20,649,142</u> | <u>\$24,578,187</u> | <u>\$26,214,953</u> | <u>\$24,589,989</u> | <u>\$22,816,807</u> | <u>\$23,541,242</u> | <u>\$25,349,991</u> | <u>\$28,346,875</u> | <u>\$28,356,561</u> | <u>\$31,940,501</u> |

(1) Based on GAAP basis accounting.

(2) Beginning in 1990, Hospitalization was allocated to the respective functions.

(3) Debt Service represents capital lease payments under GAAP basis accounting.

Source: Lorain County Financial Statements

Lorain County, Ohio
General Fund Revenues by Source
Last Ten Years (1)

| | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Taxes and Special Assessments | \$9,995,439 | \$10,592,615 | \$11,165,362 | \$13,113,247 | \$10,000,972 | \$11,692,089 | \$11,275,006 | \$12,027,821 | \$14,134,766 | \$15,387,349 |
| Charges for Services | 5,408,691 | 5,587,109 | 4,828,656 | 4,632,975 | 4,981,381 | 6,445,176 | 7,032,160 | 5,595,833 | 7,190,556 | 7,531,682 |
| Licenses, Permits and Fees | 62,556 | 0 | 32,280 | 32,321 | 33,282 | 122,297 | 115,599 | 263,425 | 153,783 | 112,234 |
| Fines and Forfeitures | 514,121 | 564,999 | 483,213 | 536,280 | 778,112 | 445,822 | 453,621 | 433,485 | 953,199 | 750,550 |
| Intergovernmental | 5,728,374 | 5,611,563 | 5,835,038 | 6,585,815 | 6,343,602 | 6,872,069 | 7,879,984 | 9,977,320 | 10,692,970 | 9,796,903 |
| Interest | 2,284,429 | 3,077,794 | 3,173,876 | 2,900,059 | 2,406,028 | 3,388,560 | 4,417,694 | 4,826,660 | 5,471,529 | 6,884,777 |
| Other | 109,874 | 732,289 | 1,400,834 | 1,538,617 | 1,845,182 | 280,481 | 348,038 | 236,392 | 503,696 | 375,767 |
| Total Revenues | \$24,103,484 | \$26,166,369 | \$26,919,259 | \$29,339,314 | \$26,388,559 | \$29,246,494 | \$31,522,102 | \$33,360,936 | \$39,100,499 | \$40,839,262 |

(1) Based on GAAP basis accounting.

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 |
|-----------------|----------------------|-----------------------------|-------------------|----------------------------|-----------------------|--|----------------------------------|---|
| 1988 | 15,806,267 | 15,327,848 | 96.97 | 489,546 | 15,817,394 | 100.07 | 977,575 | 6.18 |
| 1989 | 20,179,307 | 19,558,707 | 96.92 | 529,738 | 20,088,445 | 99.55 | 1,207,030 | 5.98 |
| 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 | 26,793,271 | 26,372,756 | 98.43 | 651,956 | 27,024,712 | 100.86 | 742,790 | 2.77 |

(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> |
|-------------|---------------|
| 1988 | \$ 2,738,690 |
| 1989 | 3,635,236 |
| 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 |

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 | |
| 1988 | \$ 1,828,982,530 | \$ 5,225,664,371 | \$ 390,604,994 | \$ 1,302,016,647 | \$ 333,306,390 | \$ 378,757,261 | \$ 2,552,893,914 | \$ 6,906,438,279 | 37% |
| 1989 | 1,873,785,630 | 5,353,673,229 | 368,246,600 | 1,269,815,862 | 325,873,820 | 370,311,159 | 2,567,906,050 | 6,993,800,250 | 37 |
| 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 |

(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 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 |
|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| General Fund | \$1.60 | \$1.60 | \$1.60 | \$1.60 | \$0.70 | \$0.70 | \$0.70 | \$0.70 | \$1.15 | \$1.30 |
| Special Revenue Funds | | | | | | | | | | |
| Golden Acres | 1.15 | 1.15 | 0.75 | 0.75 | 0.75 | 0.40 | 0.40 | 0.40 | 0.40 | 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 | 1.50 | 3.19 | 3.19 | 3.19 | 3.19 | 3.19 | 3.19 | 3.19 | 3.19 | 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 | 0.00 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 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 |
| Debt Service Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.90 | 0.90 | 0.90 | 0.90 | 0.45 | 0.30 |
| Agency Funds | | | | | | | | | | |
| 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 | 1.20 | 1.20 | 2.40 | 2.40 |
| Townships | | | | | | | | | | |
| Amherst | 2.40 | 2.90 | 2.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 4.90 |
| Brighton | 9.70 | 9.70 | 9.70 | 8.70 | 9.70 | 11.20 | 11.20 | 11.20 | 11.20 | 12.45 |
| Brownhelm | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 4.43 |
| Camden | 7.08 | 7.08 | 7.08 | 7.08 | 7.58 | 7.58 | 7.58 | 7.58 | 7.58 | 8.58 |
| Carlisle | 4.03 | 4.03 | 4.03 | 4.03 | 3.03 | 3.03 | 4.53 | 4.53 | 4.53 | 5.53 |
| Columbia | 6.30 | 6.30 | 6.30 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 8.80 |
| Eaton | 5.10 | 5.10 | 5.10 | 4.30 | 4.30 | 4.30 | 5.30 | 5.30 | 5.30 | 6.80 |
| Elyria | 3.78 | 3.78 | 3.78 | 3.78 | 3.78 | 6.78 | 6.78 | 6.78 | 6.78 | 7.78 |
| Grafton | 6.76 | 6.76 | 6.76 | 6.76 | 6.76 | 6.76 | 6.76 | 6.76 | 6.76 | 7.76 |
| Henrietta | 4.76 | 4.76 | 4.76 | 4.76 | 3.26 | 4.76 | 4.76 | 4.76 | 4.76 | 5.76 |
| Huntington | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 | 10.30 | 10.30 | 10.30 | 10.30 | 11.55 |
| Lagrange | 7.18 | 7.18 | 7.18 | 7.18 | 6.28 | 6.28 | 6.28 | 6.28 | 6.28 | 7.28 |
| Penfield | 7.78 | 7.78 | 7.78 | 7.78 | 9.28 | 9.28 | 9.28 | 9.28 | 9.28 | 10.53 |
| Pittsfield | 7.03 | 7.03 | 7.03 | 7.03 | 7.03 | 7.03 | 7.03 | 7.03 | 7.03 | 8.78 |
| Rochester | 7.10 | 7.10 | 7.10 | 7.10 | 7.10 | 8.60 | 8.60 | 8.60 | 8.60 | 9.10 |
| New Russia | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 3.40 |
| Sheffield | 7.18 | 7.38 | 9.41 | 7.38 | 9.63 | 9.63 | 9.63 | 9.63 | 9.63 | 10.63 |
| Wellington | 9.38 | 10.38 | 10.38 | 9.38 | 9.38 | 10.88 | 10.88 | 10.88 | 10.88 | 11.98 |
| School Districts | | | | | | | | | | |
| Amherst EVSD | 46.33 | 45.88 | 45.88 | 49.38 | 48.98 | 53.33 | 53.08 | 53.08 | 57.98 | 57.98 |
| Avon CSD | 47.25 | 47.25 | 46.70 | 51.15 | 48.15 | 47.80 | 47.35 | 47.05 | 52.95 | 52.23 |
| Avon Lake CSD | 44.02 | 44.02 | 44.02 | 44.02 | 43.80 | 48.64 | 49.47 | 49.97 | 49.97 | 53.81 |
| Columbia CSD | 49.80 | 54.10 | 52.90 | 52.40 | 51.20 | 56.30 | 56.00 | 55.30 | 55.25 | 55.05 |
| Elyria CSD | 46.10 | 48.90 | 48.90 | 48.90 | 48.95 | 54.83 | 54.58 | 53.98 | 53.68 | 53.58 |
| Firelands LSD | 39.92 | 39.92 | 47.07 | 46.92 | 46.55 | 45.60 | 51.55 | 50.70 | 50.60 | 56.35 |
| Keytone LSD | 42.54 | 49.84 | 49.59 | 49.74 | 46.55 | 46.40 | 46.40 | 54.90 | 54.90 | 54.90 |
| Lorain CSD | 47.04 | 47.04 | 49.29 | 46.79 | 48.12 | 57.49 | 59.49 | 57.49 | 57.49 | 57.98 |
| Midview LSD | 40.10 | 40.10 | 40.10 | 44.80 | 46.39 | 46.39 | 55.24 | 54.19 | 52.69 | 52.39 |
| North Ridgerville CSD | 70.27 | 77.87 | 74.87 | 61.97 | 43.60 | 44.94 | 44.64 | 43.89 | 53.54 | 53.19 |
| Oberlin CSD | 43.86 | 43.86 | 43.86 | 43.76 | 61.47 | 61.47 | 64.47 | 64.47 | 64.32 | 63.97 |
| Sheffield-Clearview LSD | 47.26 | 47.36 | 47.36 | 46.66 | 42.81 | 46.66 | 46.61 | 45.91 | 45.41 | 45.27 |
| Sheffield Lake CSD | 42.90 | 42.90 | 42.90 | 46.66 | 44.36 | 44.06 | 44.06 | 44.06 | 58.12 | 57.20 |
| Wellington EVSD | 42.90 | 42.20 | 34.75 | 33.75 | 28.00 | 28.00 | 28.00 | 34.02 | 33.55 | 33.10 |

(continued)

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

| County Units | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 |
|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Out of County School Districts | | | | | | | | | | |
| Black River LSD | \$43.95 | \$43.85 | \$43.65 | \$45.50 | \$54.45 | \$54.45 | \$54.45 | \$63.20 | \$62.20 | \$53.25 |
| Mapleton LSD | 37.10 | 37.10 | 37.10 | 37.10 | 45.10 | 45.10 | 45.10 | 45.10 | 45.10 | 45.10 |
| New London LSD | 38.95 | 38.95 | 38.45 | 36.85 | 33.70 | 33.70 | 33.70 | 33.00 | 36.95 | 32.70 |
| Olmsted Falls CSD | 57.40 | 57.40 | 55.90 | 60.60 | 69.20 | 68.60 | 68.50 | 74.90 | 78.10 | 80.10 |
| Strongsville CSD | 56.90 | 56.90 | 56.30 | 63.20 | 62.90 | 62.70 | 62.40 | 66.70 | 67.90 | 69.90 |
| Vermillion LSD | 47.70 | 55.55 | 53.85 | 53.55 | 53.05 | 60.25 | 60.35 | 60.35 | 64.30 | 60.35 |
| Joint Vocational Schools | | | | | | | | | | |
| Ashland JVSD | 3.30 | 3.30 | 3.30 | 3.30 | 3.10 | 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 | 2.75 | 2.75 | 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 | 2.50 | 2.50 | 2.40 |
| Cities | | | | | | | | | | |
| Amherst | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 5.77 | 5.77 | 5.77 | 6.77 |
| Avon | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.60 | 9.32 | 9.32 | 10.52 |
| Avon Lake | 6.98 | 6.98 | 6.98 | 6.68 | 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 | 4.96 | 4.96 | 5.96 | 5.96 | 5.96 | 5.96 | 5.96 | 5.96 | 5.96 | 5.96 |
| North Ridgeville | 10.35 | 9.75 | 9.65 | 11.65 | 11.45 | 11.25 | 10.55 | 12.25 | 11.75 | 12.75 |
| Oberlin | 12.91 | 12.73 | 15.47 | 14.47 | 15.47 | 15.47 | 15.47 | 15.47 | 15.47 | 15.32 |
| Sheffield Lake | 15.37 | 15.37 | 15.87 | 15.87 | 15.87 | 19.87 | 18.97 | 18.97 | 19.97 | 21.51 |
| Villages | | | | | | | | | | |
| Grafton | 5.56 | 5.56 | 5.56 | 5.56 | 4.76 | 4.76 | 4.76 | 4.76 | 4.76 | 5.76 |
| Kipton | 16.70 | 16.70 | 16.70 | 16.70 | 13.20 | 17.20 | 17.20 | 17.20 | 17.20 | 12.90 |
| Lagrange | 13.08 | 13.08 | 13.08 | 13.08 | 12.18 | 12.18 | 12.18 | 11.98 | 11.88 | 9.13 |
| Rochester | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 | 11.40 | 11.40 | 12.40 | 11.40 | 9.08 |
| Sheffield | 3.64 | 3.64 | 3.64 | 3.64 | 3.64 | 4.64 | 4.64 | 4.64 | 4.64 | 5.64 |
| South Amherst | 5.26 | 5.26 | 5.26 | 5.26 | 5.26 | 5.26 | 5.26 | 3.26 | 3.26 | 4.14 |
| Wellington | 11.00 | 12.00 | 12.00 | 11.00 | 11.00 | 12.50 | 12.50 | 12.50 | 12.50 | 11.15 |
| Special District | | | | | | | | | | |
| 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 Assessments Collected to Total Assessments Due | Outstanding Delinquent Assessments (2) |
|-----------------|-----------------------------|-----------------------|-----------------------------------|-----------------------------|---|--|
| 1988 | 494,316 | 494,316 | 403,435 | 403,435 | 67.63 | 90,882 |
| 1989 | 576,120 | 576,120 | 461,108 | 461,108 | 68.00 | 23,366 |
| 1990 | 562,810 | 562,810 | 428,385 | 428,385 | 62.44 | 25,182 |
| 1991 | 525,648 | 525,648 | 364,066 | 364,066 | 56.00 | 30,430 |
| 1992 | 544,496 | 544,496 | 365,501 | 365,501 | 52.39 | 31,238 |
| 1993 | 547,630 | 547,630 | 348,864 | 348,864 | 48.61 | 30,795 |
| 1994 | 589,285 | 589,285 | 416,985 | 416,985 | 99.22 | 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 |

(1) Include delinquent assessments due/collected.

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

Source: Lorain County Auditor

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 |
|------|----------------|------------------|-----------------------|-----------------------------------|---------------------------------------|-------------------------|--|------------------------------------|
| 1988 | 274,909 | \$ 2,552,893,914 | \$ 9,730,000 | \$ 1,076,910 | 0 | \$ 8,653,090 | .34 % | \$ 31 |
| 1989 | 274,909 | 2,567,906,050 | 11,170,000 | 1,313,046 | 0 | 9,856,954 | .38 | 36 |
| 1990 | 271,126 | 2,642,267,559 | 9,972,669 | 1,096,898 | 0 | 8,875,771 | .34 | 33 |
| 1991 | 274,909 | 2,732,259,210 | 8,702,733 | 255,661 | 0 | 8,447,072 | .31 | 31 |
| 1992 | 274,909 | 3,068,951,411 | 7,403,535 | 975,681 | 0 | 6,427,854 | .21 | 23 |
| 1993 | 274,909 | 3,125,313,652 | 6,090,050 | 710,332 | 0 | 5,379,718 | .17 | 20 |
| 1994 | 279,405 | 3,197,175,079 | 4,752,545 | 1,706,773 | 0 | 3,045,772 | .10 | 11 |
| 1995 | 281,447 | 3,563,087,488 | 3,405,160 | 3,405,160 | 0 | 0 | 0 | 0 |
| 1996 | 281,480 | 3,633,837,067 | 10,406,003 | 6,767,519 | 0 | 3,638,484 | .10 | 13 |
| 1997 | 281,231 | 3,773,102,360 | 9,256,479 | 0 | 0 | 9,256,479 | 0.25 | 33 |

- (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, 1997

| | Voted Total Debt Limit | Total Unvoted Debt Limit |
|--|---------------------------|--------------------------------|
| Assessed Value of County, Collection Year 1997 | \$3,773,102,360 | \$3,773,102,360 |
| Debt Limitation | 92,827,559 | 37,731,024 |
| Total Outstanding Debt | | |
| General Obligation Notes Payable | 3,430,000 | 3,430,000 |
| Special Assessment Notes Payable | 4,915,000 | 4,915,000 |
| General Obligation Bonds | 9,256,479 | 9,256,479 |
| Special Assessment Bonds | 1,054,149 | 1,054,149 |
| OWDA Loans | 2,010,213 | 2,010,213 |
| Total | 20,665,841 | 20,665,841 |
| Exemptions | | |
| General Obligation Notes Payable | 2,100,000 | 2,100,000 |
| Special Assessment Notes Payable | 3,500,000 | 3,500,000 |
| Special Assessment Bonds | 1,054,149 | 1,054,149 |
| OWDA Loans | 2,010,213 | 2,010,213 |
| Amount Available in Debt Service Fund for Retirement of General Obligations Bonds | 0 | 0 |
| Total | 8,664,362 | 8,664,362 |
| Net Debt | 12,001,479 | 12,001,479 |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | \$80,826,080 | \$25,729,545 |

(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 | 86,827,559 |
| Total | \$92,827,559 |

(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, 1997

| Political Subdivision | General Bonded Debt Outstanding (1) | Percentage Applicable To County (2) | Amount Applicable To County |
|---------------------------------------|---|---|-----------------------------------|
| Lorain County | \$9,256,479 | 100% | \$9,256,479 |
| City of Lorain | 6,355,198 | 100 | 6,355,198 |
| Lorain City School District | 3,440,000 | 100 | 3,440,000 |
| City of Avon | 3,292,426 | 100 | 3,292,426 |
| City of Elyria | 15,056,217 | 100 | 15,056,217 |
| Elyria City School District | 2,660,000 | 100 | 2,660,000 |
| City of Amherst | 2,822,000 | 100 | 2,822,000 |
| City of Avon Lake | 3,292,426 | 100 | 3,292,426 |
| Avon Lake City School District | 5,800,000 | 100 | 5,800,000 |
| North Ridgeville City School District | 4,750,000 | 100 | 4,750,000 |
| Oberlin City Schools | 1,400,000 | 100 | 1,400,000 |
| City of North Ridgeville | 11,230,000 | 100 | 11,230,000 |
| Lagrange Village | 31,000 | 100 | <u>31,000</u> |
| Total | | | <u>\$69,385,746</u> |

(1) Debt outstanding for School Districts is shown as of June 30, 1997

(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 |
|------|------------|--------------------------------|---------------------------|---------------------------------------|--|
| 1988 | \$ 595,000 | \$ 672,093 | \$ 1,267,093 | \$ 20,649,142 | 6.14 % |
| 1989 | 1,065,000 | 730,984 | 1,795,984 | 24,578,187 | 7.31 |
| 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 |

(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> |
|-------------|-----------------------|----------------------------------|----------------------------------|
| 1988 | 274,909 | 10,444 | 7.2% |
| 1989 | 274,909 | 10,356 | 6.9 |
| 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 |

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 | | |
| 1988 | 24,452,430 | 17,626,860 | 42,079,290 | 1,270,013,000 | 2,552,893,914 |
| 1989 | 29,505,100 | 10,035,260 | 39,540,360 | 1,286,056,000 | 2,567,906,050 |
| 1990 | 33,244,350 | 12,439,420 | 45,683,770 | 1,317,821,000 | 2,642,267,559 |
| 1991 | 39,141,550 | 14,875,600 | 54,017,150 | 1,066,123,000 | 2,732,259,210 |
| 1992 | 36,705,420 | 9,243,410 | 45,948,830 | 1,126,173,000 | 3,068,951,411 |
| 1993 | 41,954,050 | 9,302,160 | 51,256,210 | 1,170,581,000 | 3,125,313,652 |
| 1994 | 39,531,600 | 9,247,660 | 48,779,260 | 1,254,166,000 | 3,197,175,079 |
| 1995 | 61,186,200 | 11,090,650 | 72,276,850 | 1,237,991,000 | 3,563,087,488 |
| 1996 | 64,553,250 | 23,895,470 | 88,448,720 | 1,329,795,000 | 3,633,837,067 |
| 1997 | 68,501,260 | 26,762,600 | 95,263,860 | 920,050,000 | 3,773,102,360 |

Sources: (1) Lorain County Auditor
 (2) Federal Reserve Bank of Cleveland, Ohio
 (3) Lorain County Auditor

Lorain County, Ohio

Principal Taxpayers

December 31, 1997

| <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 | \$122,112,470 | \$122,112,470 | 3.24% |
| Ohio Edison | Public Utility | 0 | 117,217,800 | 117,217,800 | 3.11 |
| Ford Motor Company | Business | 28,288,930 | 69,038,740 | 97,327,670 | 2.58 |
| USS/KOBE Steel Co. | Business | 16,678,180 | 75,371,200 | 92,049,380 | 2.44 |
| Columbia Gas of Ohio, Inc. | Public Utility | 0 | 41,267,400 | 41,267,400 | 1.09 |
| Century Telephone Company | Public Utility | 0 | 32,381,000 | 32,381,000 | 0.86 |
| Alltel Ohio | Public Utility | 0 | 28,702,240 | 28,702,240 | 0.76 |
| Nissan Motor Corp. | Business | 1,082,520 | 16,233,760 | 17,316,280 | 0.45 |
| GEON Company | Business | 0 | 14,365,860 | 14,365,860 | 0.38 |
| Columbia Gas Transmission | Public Utility | 0 | 12,360,170 | 12,360,170 | 0.33 |
| | Totals | <u>\$46,049,630</u> | <u>\$529,050,640</u> | <u>\$575,100,270</u> | <u>15.24%</u> |

Source: Lorain County Auditor

Lorain County, Ohio

Ten Largest Employers

December 31, 1997

| <u>Employer</u> | <u>Nature of Business</u> | <u>Number of Employees</u> |
|-------------------------------------|--|----------------------------|
| 1 Ford Motor Company - Avon Lake | Truck and Van Manufacturing | 3,500 |
| 2 USS/KOBE | Steel Manufacturing | 2,800 |
| 3 Lorain Community/St. Joseph's | Health Care | 2,300 |
| 4 Lorain County | Government | 2,160 |
| 5 Ford Motor Company - Lorain Plant | Automobile Manufacturing | 2,000 |
| 6 Nordson Corp. | Adhesive Manufacturing | 2,000 |
| 7 Invacare Corporation | Surgical Supplies | 1,450 |
| 8 Lorain City School District | Education | 1,200 |
| 9 Lorain Products | Telecommunication | 1,200 |
| 10 York International | Heating and Air Conditioning Manufacturing | 1,200 |

Source: Lorain County Auditor

Lorain County, Ohio
 Miscellaneous Statistics
 December 31, 1997

| | |
|---|--------------|
| 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 | 15 |
| County Seat | Elyria, Ohio |
| Area - Square Miles | 495 |
| Number of Political Subdivisions Located in the County: | |
| Municipalities and Villages | 15 |
| Townships | 18 |
| School Districts | 14 |
| Number of Interstate Highways | 2 |
| Voter Statistics, Election of November 1997: | |
| Number of Registered Voters | 169,733 |
| Number of Voters, Last General Election | 72,877 |
| Percentage of Registered Voters Voting | 42.94% |

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.

