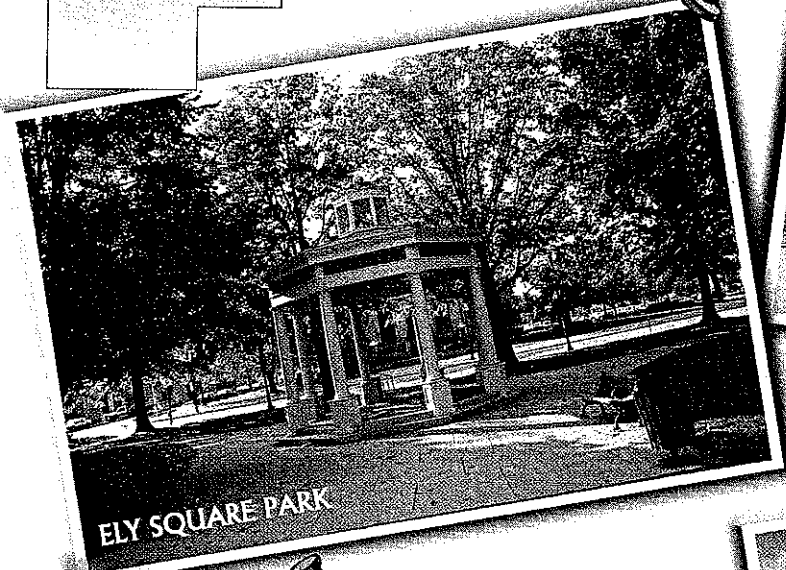


# Lorain County Ohio



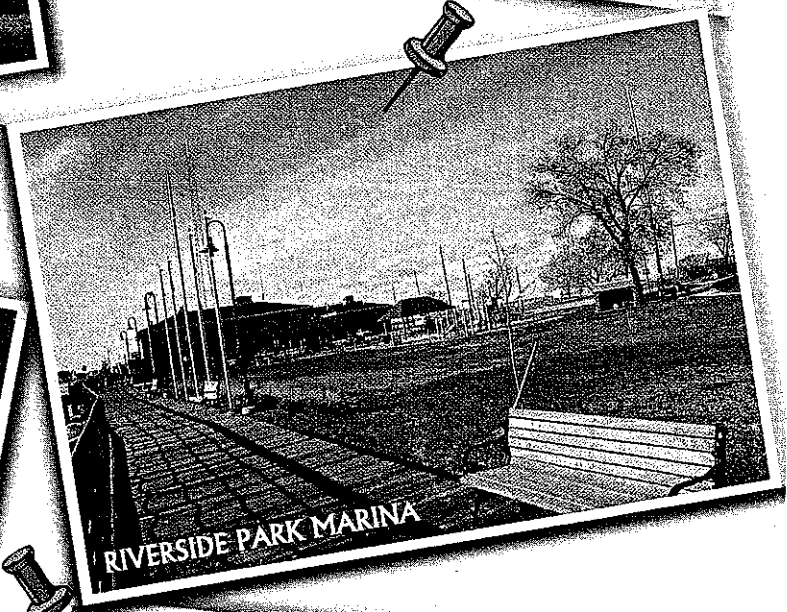
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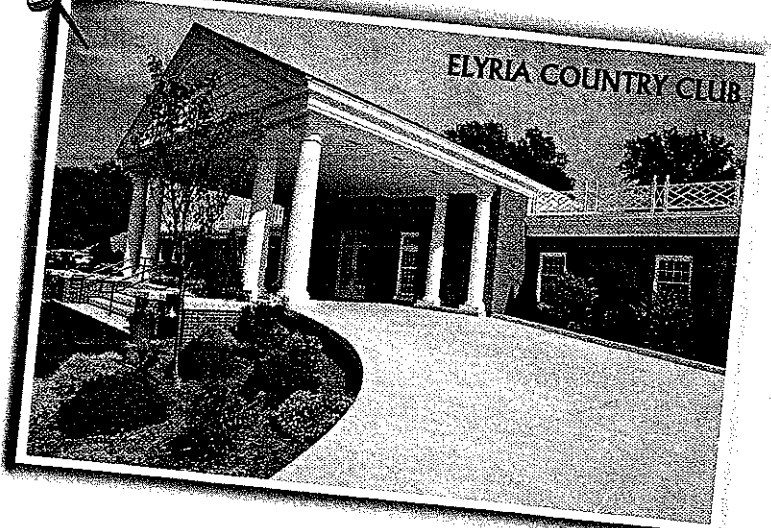
SPRING VALLEY COUNTRY CLUB



WELLINGTON PARK



RIVERSIDE PARK MARINA



ELYRIA COUNTRY CLUB

## Comprehensive Annual Financial Report

For The Year Ended December 31, 1998

**Mark R. Stewart, Auditor**

Photos courtesy of JoAnn Schmauch  
Lorain County Beautiful



# Introductory Section



# Comprehensive Annual Financial Report

For the Year Ended December 31, 1998



*Lorain County,  
Ohio*

Mark R. Stewart  
Lorain County Auditor

**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 1998

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**LORAIN COUNTY, OHIO**  
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**LORAIN COUNTY, OHIO**  
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# OFFICE OF THE AUDITOR LORAIN COUNTY, OHIO

**MARK R. STEWART**  
Auditor

June 21, 1999

Lorain County Commissioners:

Honorable Elizabeth C. Blair, President  
Honorable Mary Jo Vasi  
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, 1998. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

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

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

## FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

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

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

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

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

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

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

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

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

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

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

## **MAJOR INITIATIVES**

In 1998 the County held elections for two new judgeships for the Lorain County Court of Common Pleas. One judge was assigned to the Division of Domestic Relations and the other to the General Division. The terms of the judgeships commenced January 2, 1999. This brought the total number of Domestic Relation Judgeships to three and five for the General Division along with one Probate Court Judge. The County expended approximately \$300,000 in preparation to house and supply the new judges and an additional \$900,000 has been set aside for 1999. Currently the new judges have been placed in temporary County owned facilities until a new Justice Center can be built. The County purchased properties in 1997 and 1998 to be used as a site to build the Justice Center. The County has narrowed its choices for an architectural firm and construction manager to aid in the planning and design of the new Center.

In early 1999 the County approved and executed an agreement to purchase the business operations of the Lorain County Regional Airport for approximately \$1.8 million. The Regional Airport is currently shown as a component unit of Lorain County, which does not reflect the business portion recently acquired. Further, the Commissioners are in the process of setting up a Port Authority Board consisting of nine members appointed by the County

Commissioner to oversee the operations. The airport is currently under the control of the airport authority, with the new Port Authority Board scheduled to take over in August of 1999.

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 has enabled the current jail to be expanded by 208 beds. The cost of the jail expansion was approximately \$9.2 million, of which approximately \$3 million was State funded. The project was completed during 1998 and has been reflected as an addition to the County's General Fixed Assets.

Another major project completed in 1998 was a new juvenile detention facility. In 1997, the County began construction of the new facility replacing a number of older structures and adding a couple of new buildings. The County expended approximately \$3 million dollars towards the construction of this facility, part of which was funded by State grants. The addition of these structures will enable the County to provide expanded services and fine tune existing programs.

## **DEPARTMENT FOCUS**

The featured department for this year's CAFR is the Data Processing department for Lorain County. This office falls under the direction of Lorain County Auditor, Mark R. Stewart. Although the data department falls under the Auditor's control, it is also very involved in assisting the computer needs of other County officials and departments.

To make a near impossible job worse, the data department has had to contend with what is probably the single most distressing issue for computer systems, the year 2000 issue. The "Y2K" problem is caused by computer systems and embedded computer chips that use two-digit representations for the year part of the date field ("6/30/99" for June 30, 1999, for example). Besides financial systems and mainframe computers, "Y2K" problems can disable personal computers, operating systems, and other equipment. The potential disruption in services created by a shutdown in the computers could be disastrous to the citizenry of Lorain County. However, with the hundreds of hours spent by the data department, as well as the cooperation of the Lorain County Commissioner and other County agencies, the data department has done an outstanding job to put Lorain County in a good position to greet the new millenium and conduct business as usual.

Besides the "Y2K" issue, the data department has had to keep up with the daily demands of the County. Data personnel are responsible for supporting and updating the County's payroll, financial accounting, personal property, dog license, vendor license, estate tax and real estate systems to name a few. These functions are critical to the County Auditor and Lorain County as well. Their assistance enables the Auditor to disperse tax revenues to outside entities and assists in the assessment of property. Their duties do not end with the Auditor's office, as the department has been very instrumental in assisting the County Treasurer, Probate Court and Recorder's office in their computer upgrades.

In addition to the unusual situations such as the "Y2K" issue and the day to day functions, the department has been involved with numerous new projects for the County. This department played an integral part in the installation of a new countywide network recently installed for Lorain County. Data personnel have been very busy coordinating efforts of the various County agencies to install the new network, which will greatly enhance the computer capabilities for Lorain County. Another major project undertaken by the department has been the development and design of the County Auditor's Website. The site will be continuously updated to reflect current real estate information. This site will be linked to and complement our current static Website. Another complex time consuming project the department has been working on is the implementation of a new integrated assessment system for the real estate division of the Auditor's office that will assist in the valuation of property.

The demands on the department are ever increasing. As technology increases, so do the needs and demands of the citizens of Lorain County as well as the other County offices. The Lorain County Data department has met the challenges of yesterday and with teamwork and resourcefulness. There is no reason to believe that they will not be able to meet the challenges of tomorrow.

## 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 1998, revenues in all governmental fund types (general, special revenue, debt service, capital projects) were less than 1997 revenues by \$2,427,963. 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.

	1997	1998	Percent of Total	Change	Percent of Change
<b>Revenues</b>					
Property and Other Taxes	\$28,993,488	\$26,043,983	17.90%	\$(2,949,505)	(10.17)%
Sales Tax	15,590,020	16,382,436	11.26	792,416	5.08
Charges for Services	15,185,327	18,541,206	12.74	3,355,879	22.10
Licenses, Permits and Fees	2,412,577	2,825,793	1.94	413,216	17.13
Fines and Forfeitures	2,274,581	1,349,686	.93	(924,895)	(40.66)
Intergovernmental	75,345,142	71,639,326	49.25	(3,705,816)	(4.92)
Special Assessments	589,795	452,283	0.31	(137,512)	(2.33)
Interest	7,003,017	7,815,292	5.37	812,275	11.60
Donations	15,381	0	0.00	(15,381)	(100.00)
Other	505,518	436,878	0.30	(68,640)	(13.58)
<b>Total Revenues</b>	<b>\$147,914,846</b>	<b>\$145,486,883</b>	<b>100.00%</b>	<b>\$(2,427,963)</b>	

The most significant continuing source of revenue for the County is derived from taxes. Tax revenues in the general fund, special revenue funds, and debt service funds decreased by \$2,949,505 primarily due to removal of the Golden Acres levy and reduction of the MRDD levy. Assessed valuation increased from \$3,773,102,360 in 1997 to \$4,334,522,809.

Intergovernmental revenues decreased primarily because grant monies financing the new jail facility construction substantially concluded in 1997.

Expenditures in all governmental fund types increased by \$421,935. The following table highlights the major expenditure functions:

	<u>1997</u>	<u>1998</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent of Change</u>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive	\$18,376,870	\$19,641,201	13.82%	\$1,264,331	6.88%
Judicial	8,720,829	9,223,612	6.49	502,783	5.77
Public Safety	12,082,621	11,098,810	7.81	(983,811)	(8.14)
Public Works	7,067,251	9,481,551	6.67	2,414,300	34.16
Health and Human Services	74,457,129	78,742,444	55.41	4,285,315	5.76
Economic Development and Assistance	556,415	626,177	.44	69,762	12.54
Capital Outlay	14,318,265	7,870,964	5.54	(6,447,301)	(45.03)
Intergovernmental	3,428,744	1,867,566	1.31	(1,561,178)	(45.53)
<b>Debt Service:</b>					
Principal Retirement	1,355,787	2,450,132	1.72	1,094,345	80.72
Interest and Fiscal Charges	1,342,321	1,125,710	.79	(216,611)	(16.14)
<b>Total Expenditures</b>	<u><u>\$141,706,232</u></u>	<u><u>\$142,128,167</u></u>	<u><u>100.00%</u></u>	<u><u>\$421,935</u></u>	

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

Public safety expenditures decreased due to an upgrade to the communications network for the 911 system in 1997.

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

Capital Outlay expenditures decreased because large construction projects substantially concluded in 1997.

Intergovernmental expenditures decreased due to decreased 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 \$21,505,765 at December 31, 1996, \$28,292,640 at December 31, 1997 and \$33,908,405 at December 31, 1998.

**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 net income of \$24,367 for the year ended December 31, 1998. The total fund equity of the enterprise fund was \$9,426,753 at year end. This amount includes (\$1,245,366) in deficit retained earnings and \$10,672,119 in contributed capital.

The Lorain County Regional Airport Authority (component unit) had an operating loss of \$427,583 and a net loss of \$182,802 for the year ended December 31, 1998, and retained earnings of \$166,047 at December 31, 1998.

The Lorain County Transit Authority (component unit) had an operating loss of \$1,940,615 and a net loss of \$20,865 for the year ended December 31, 1998, and retained earnings of \$273,039 at December 31, 1998.

The Murray Ridge Production Center (component unit) is financially sound, as is reflected by its increase in net assets of \$120,890 for the fiscal year ended June 30, 1998, and its net assets of \$935,911 at June 30, 1998.

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 \$6,217,888 and net loss of \$369,571 for the year ended December 31, 1998, and retained earnings of \$4,065,489 at December 31, 1998.

**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, 1998, assets held in the agency funds totaled \$279,358,823. 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, 1998, general obligation bonds outstanding totaled \$8,082,937. During 1998, \$1,173,542 of general obligation bonds were retired. The County's total legal debt margin at December 31, 1998 was \$98,780,133.

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, 1998, the special assessment liability for the loans was \$1,926,294.

Special assessment bonds outstanding at December 31, 1998 were \$935,478. 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 \$7,815,292 during 1998.

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, 1998. 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, 1997. 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.

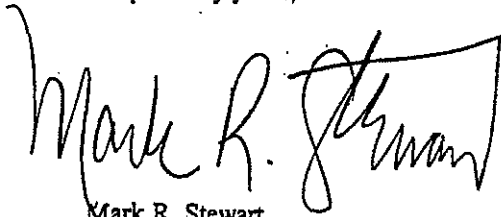


## Acknowledgments

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 CGFM, Diane Perry, Lillian Brand, Cheryl Litz and Lisa Nelson.

In addition, I would like to express my appreciation to Hausser + Taylor, LLP 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".

Mark R. Stewart  
Lorain County Auditor

**Lorain County, Ohio**

Elected Officials

As of December 31, 1998

---

**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**

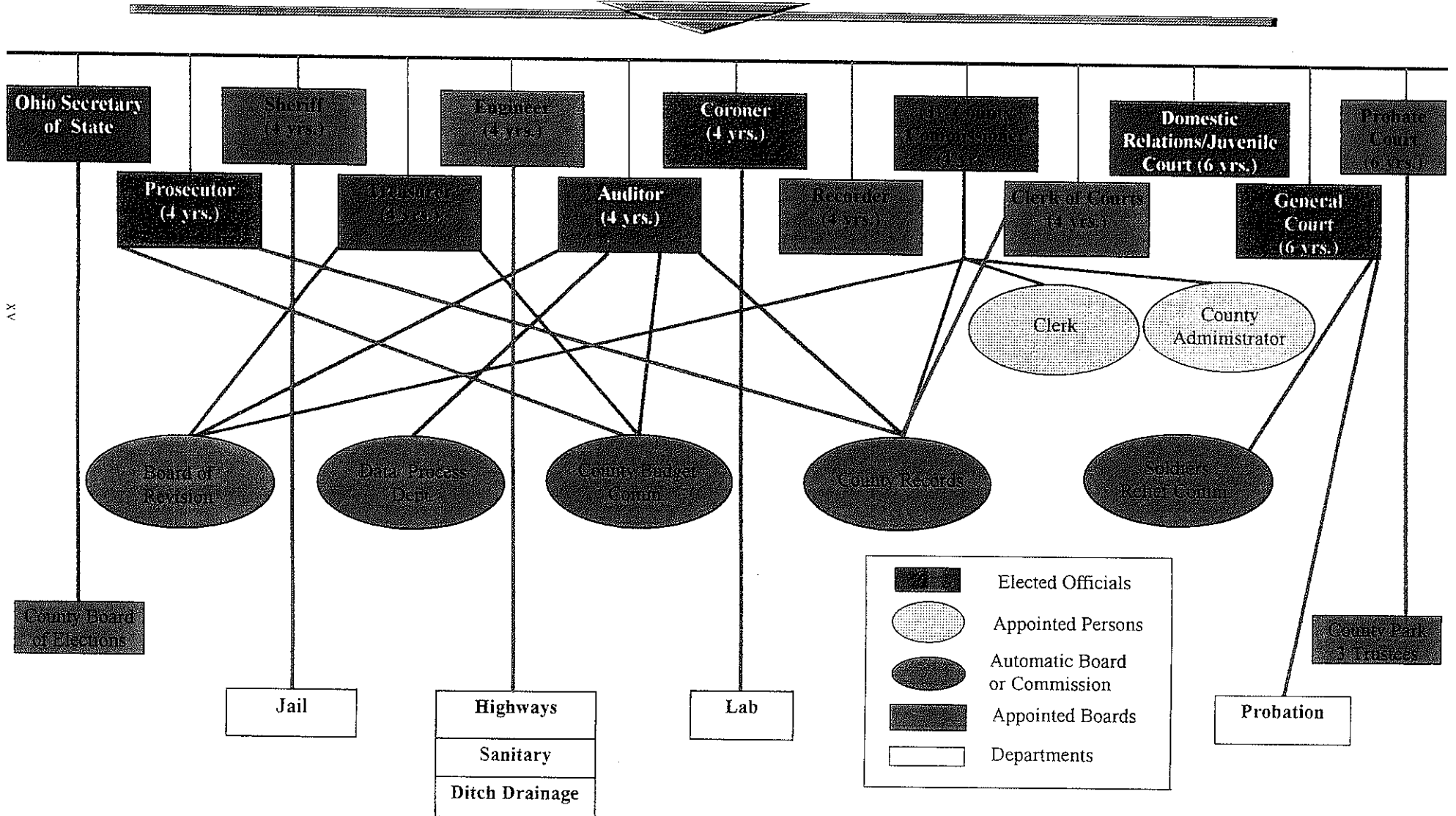
Mary Ann Jamison

**Sheriff**

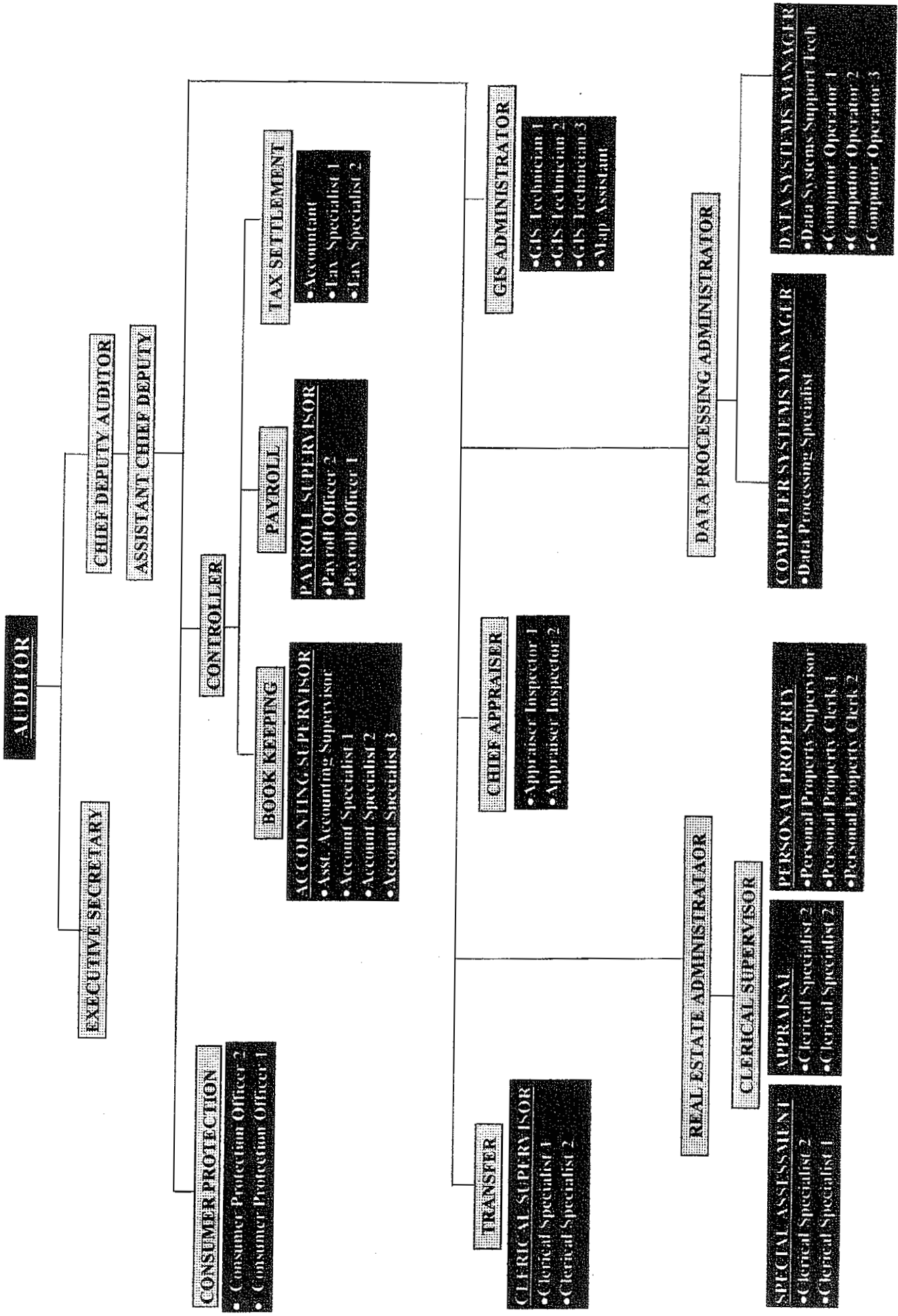
Martin J. Mahoney

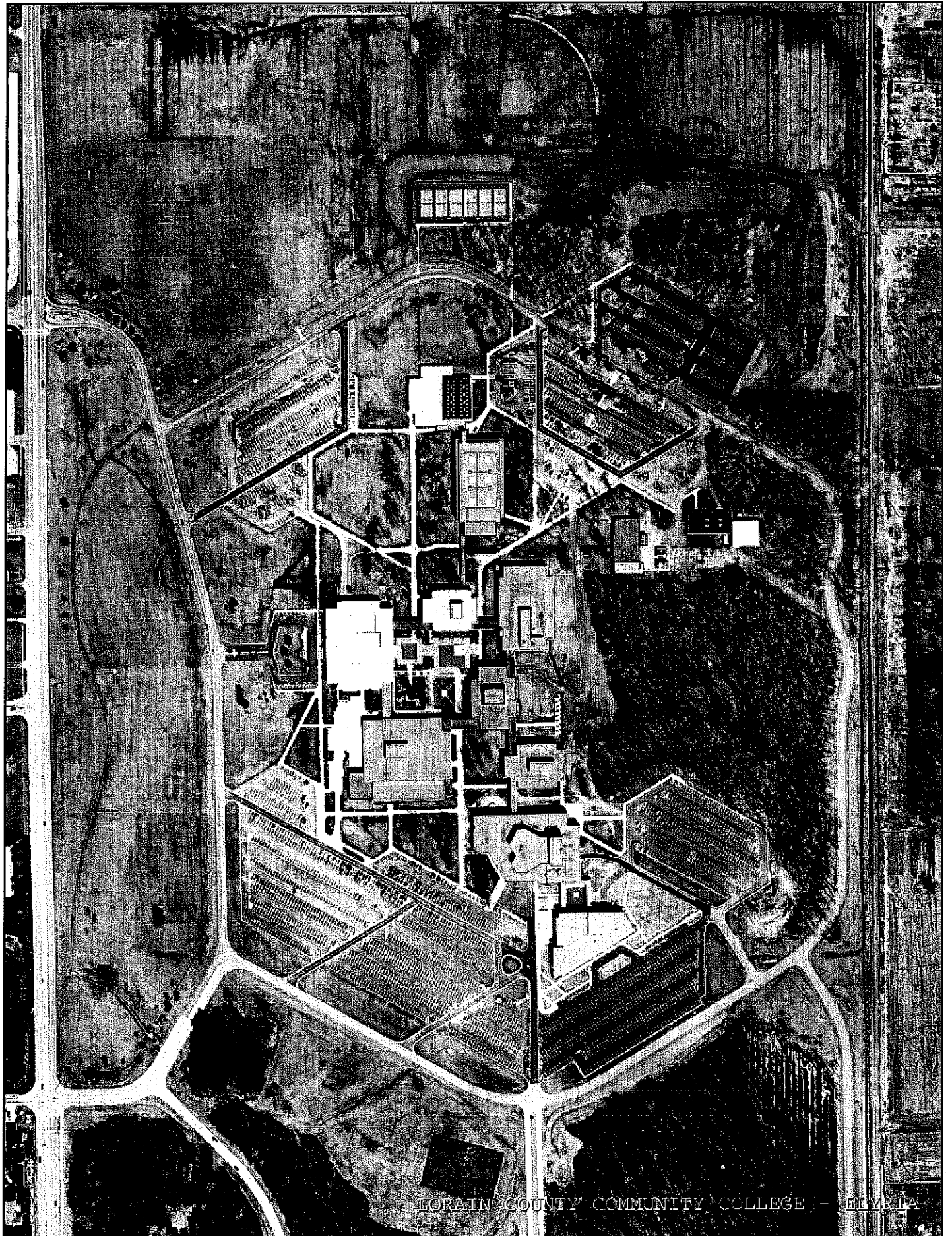
# Lorain County Government

## Registered Voters



# Lorain County Auditor's Organizational Chart





FORAIN COUNTY COMMUNITY COLLEGE - ELYRIA





FOX CREEK GOLF CLUB - LORAIN

# 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, 1997

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.

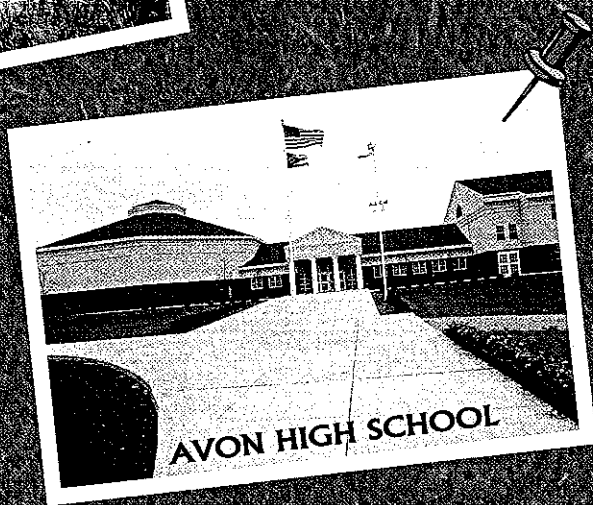
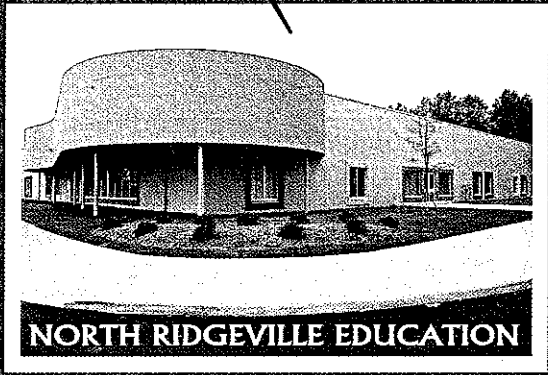
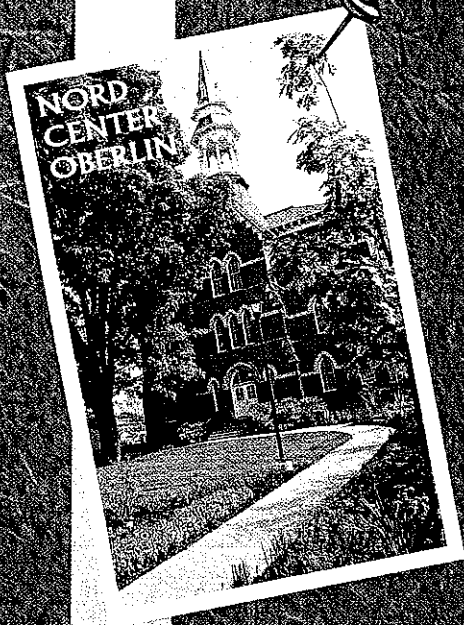


*Douglas R. Ellaworth*  
President

*Jeffrey L. Esser*  
Executive Director

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# 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, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., a discretely presented component unit, which statements reflect total assets of \$1,011,147 as of June 30, 1998, and total revenues of \$1,340,998 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 \$1,885,245 as of December 31, 1998, and total revenues of \$2,065,038 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 \$5,474,866 as of December 31, 1998, and total revenues of \$526,222 for the year then ended. Those financial statements were audited by other auditors whose reports have been furnished to us and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the Murray Ridge Production Center, the Lorain County Transit Authority and the Lorain County Regional Airport Authority, discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Murray Ridge Production Center, Inc. were not audited by the other auditors in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors 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, 1998, 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 1998 the County changed its method of accounting for investments and for deferred compensation plans.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 1999 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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



JIM PETRO  
Auditor of State

June 18, 1999

## **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, 1998 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, 1998**  
*and Discretely Presented Component Units*  
**As of Various Year Ends**

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$32,732,152	\$56,396,557	\$5,678,406	\$4,709,809	\$272,016	\$5,387,877
Cash and Cash Equivalents in Segregated Accounts	0	1,425,368	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	344,459	8,628	0	0	0
Investments	0	0	0	0	0	0
Receivables:						
Property and Other Taxes	0	0	0	0	0	0
Sales Tax	1,867,132	802,957	0	119,982	0	0
Accounts	148,404	339,810	0	4,453	4,186	0
Special Assessments	0	0	0	0	0	0
Interfund	1,422,214	500,000	0	0	0	0
Accrued Interest	591,054	0	0	0	0	0
Due from Other Funds	53,668	10,754	0	0	0	0
Due From Agency Funds:						
Property and Other Taxes	5,241,575	20,445,229	1,814,377	0	0	0
Special Assessments	0	11,960	3,797,938	0	71,978	0
Intergovernmental Receivable	106,303	3,220,528	0	0	0	0
Materials and Supplies						
Inventory	93,418	829,343	0	0	11,023	0
Notes Receivable	0	644,053	0	0	0	0
Prepaid Items	0	0	0	0	0	0
Loans Receivable	0	850,220	0	0	0	0
Deposits	0	0	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	9,209,153	0
<b>Other Debits</b>						
Amount Available in Debt Service Fund	0	0	0	0	0	0
Amount to be Provided from						
General Government Resources	0	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$42,255,920</b>	<b>\$85,821,238</b>	<b>\$11,299,349</b>	<b>\$4,834,244</b>	<b>\$9,568,356</b>	<b>\$5,387,877</b>

Fiduciary Fund Type	Account Groups		Primary Government	Component Units	Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Agency					
\$11,034,460	\$0	\$0	\$116,211,277	\$0	\$116,211,277
4,402,942	0	0	5,828,310	656,618	6,484,928
0	0	0	353,087	0	353,087
0	0	0	0	161,412	161,412
235,872,882	0	0	235,872,882	0	235,872,882
0	0	0	2,790,071	0	2,790,071
0	0	0	496,853	288,700	785,553
27,942,835	0	0	27,942,835	0	27,942,835
0	0	0	1,922,214	0	1,922,214
0	0	0	591,054	0	591,054
0	0	0	64,422	0	64,422
0	0	0	27,501,181	0	27,501,181
0	0	0	3,881,876	0	3,881,876
105,704	0	0	3,432,535	486,435	3,918,970
0	0	0	933,784	0	933,784
0	0	0	644,053	0	644,053
0	0	0	0	11,913	11,913
0	0	0	850,220	0	850,220
0	0	0	0	10,425	10,425
0	58,201,697	0	67,410,850	6,755,755	74,166,605
0	0	5,678,406	5,678,406	0	5,678,406
0	0	16,515,661	16,515,661	0	16,515,661
0	0	2,861,772	2,861,772	0	2,861,772
<u>\$279,358,823</u>	<u>\$58,201,697</u>	<u>\$25,055,839</u>	<u>\$521,783,343</u>	<u>\$8,371,258</u>	<u>\$530,154,601</u>

(continued)

**Lorain County, Ohio**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups*  
December 31, 1998  
*and Discretely Presented Component Units (continued)*  
As of Various Year Ends

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>LIABILITIES, FUND EQUITY, NET ASSETS AND OTHER CREDITS</b>						
<b>Liabilities</b>						
Accounts Payable	\$1,602,107	\$3,108,715	\$0	\$129,582	\$35,057	\$135,685
Contracts Payable	279,376	47,586	0	520,711	0	0
Accrued Wages	1,270,160	2,450,890	0	0	24,407	0
Compensated Absences Payable	166,901	207,512	0	0	60,292	0
Retainage Payable	92,685	0	0	22,714	0	0
Interfund Payable	0	963,373	0	720,028	0	0
Due to Other Funds	5,977	52,573	0	0	2,881	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	293,569	913,315	0	0	18,966	0
Deferred Revenue	4,636,740	20,457,189	5,612,315	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	3,628	0	0	0
Notes Payable	0	0	0	0	0	0
Claims Payable	0	0	0	0	0	1,186,703
Capital Leases Payable	0	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	0	0
General Obligation Bonds Payable	0	0	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>8,347,515</b>	<b>28,201,153</b>	<b>5,620,943</b>	<b>1,393,035</b>	<b>141,603</b>	<b>1,322,388</b>
<b>Fund Equity, Net Assets, and Other Credits</b>						
Investment in General Fixed Assets	0	0	0	0	0	0
Contributed Capital	0	0	0	0	10,672,119	0
Retained Earnings:						
Unreserved (Deficit)	0	0	0	0	(1,245,366)	4,065,489
Net Assets:						
Temporarily Restricted	0	0	0	0	0	0
Unrestricted	0	0	0	0	0	0
Fund Balance:						
Reserved for Encumbrances	1,425,588	1,437,557	0	805,286	0	0
Reserved for Inventory	93,418	829,343	0	0	0	0
Reserved for Loans Receivable	0	850,220	0	0	0	0
Reserved for Notes Receivable	0	644,053	0	0	0	0
Unreserved, Undesignated (Deficit)	32,389,399	53,858,912	5,678,406	2,635,923	0	0
<b>Total Fund Equity, Net Assets and Other Credits</b>	<b>33,908,405</b>	<b>57,620,085</b>	<b>5,678,406</b>	<b>3,441,209</b>	<b>9,426,753</b>	<b>4,065,489</b>
<b>Total Liabilities, Fund Equity, Net Assets and Other Credits</b>	<b>\$42,255,920</b>	<b>\$85,821,238</b>	<b>\$11,299,349</b>	<b>\$4,834,244</b>	<b>\$9,568,356</b>	<b>\$5,387,877</b>

See accompanying notes to the general purpose financial statements.



Fiduciary Fund Type	Account Groups		Primary Government	Component Units	Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Agency					
\$44,596	\$0	\$0	\$5,055,742	\$329,825	\$5,385,567
0	0	0	847,673	0	847,673
0	0	0	3,745,457	109,674	3,855,131
0	0	5,139,524	5,574,229	0	5,574,229
0	0	0	115,399	0	115,399
238,813	0	0	1,922,214	0	1,922,214
2,991	0	0	64,422	0	64,422
0	0	0	0	7,714	7,714
27,501,181	0	0	27,501,181	0	27,501,181
3,881,876	0	0	3,881,876	0	3,881,876
215,156,213	0	2,125,279	218,507,342	0	218,507,342
0	0	0	30,706,244	4,209	30,710,453
32,533,153	0	0	32,533,153	0	32,533,153
0	0	0	5,000	0	5,000
0	0	0	3,628	0	3,628
0	0	6,665,000	6,665,000	0	6,665,000
0	0	0	1,186,703	0	1,186,703
0	0	181,327	181,327	0	181,327
0	0	1,926,294	1,926,294	0	1,926,294
0	0	8,082,937	8,082,937	0	8,082,937
0	0	935,478	935,478	0	935,478
<b>279,358,823</b>	<b>0</b>	<b>25,055,839</b>	<b>349,441,299</b>	<b>451,422</b>	<b>349,892,721</b>
0	58,201,697	0	58,201,697	0	58,201,697
0	0	0	10,672,119	6,544,839	17,216,958
0	0	0	2,820,123	439,086	3,259,209
0	0	0	0	27,017	27,017
0	0	0	0	908,894	908,894
0	0	0	3,668,431	0	3,668,431
0	0	0	922,761	0	922,761
0	0	0	850,220	0	850,220
0	0	0	644,053	0	644,053
0	0	0	94,562,640	0	94,562,640
<b>0</b>	<b>58,201,697</b>	<b>0</b>	<b>172,342,044</b>	<b>7,919,836</b>	<b>180,261,880</b>
<b>\$279,358,823</b>	<b>\$58,201,697</b>	<b>\$25,055,839</b>	<b>\$521,783,343</b>	<b>\$8,371,258</b>	<b>\$530,154,601</b>

**Lorain County, Ohio**  
**Combined Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
*All Governmental Fund Types*  
**For the Year Ended December 31, 1998**

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
<b>Revenues</b>					
Property and Other Taxes	\$5,149,400	\$19,709,439	\$1,185,144	\$0	\$26,043,983
Sales Tax	10,946,992	4,676,705	0	758,739	16,382,436
Charges for Services	10,477,434	8,063,772	0	0	18,541,206
Licenses, Permits and Fees	318,554	2,507,239	0	0	2,825,793
Fines and Forfeitures	824,640	525,046	0	0	1,349,686
Intergovernmental	9,341,662	58,450,371	125,367	3,721,926	71,639,326
Special Assessments	0	10,684	441,599	0	452,283
Interest	7,699,232	116,060	0	0	7,815,292
Other	433,409	3,469	0	0	436,878
<b>Total Revenues</b>	<b>45,191,323</b>	<b>94,062,785</b>	<b>1,752,110</b>	<b>4,480,665</b>	<b>145,486,883</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive	15,192,194	4,438,765	10,242	0	19,641,201
Judicial	9,204,290	19,322	0	0	9,223,612
Public Safety	7,056,584	4,042,226	0	0	11,098,810
Public Works	185,901	9,295,650	0	0	9,481,551
Health	4,367	27,703,931	0	0	27,708,298
Human Services	1,233,855	49,800,291	0	0	51,034,146
Economic Development and Assistance	0	626,177	0	0	626,177
Capital Outlay	2,963,175	0	0	4,907,789	7,870,964
Intergovernmental	337,616	1,529,950	0	0	1,867,566
<b>Debt Service:</b>					
Principal Retirement	0	0	2,450,132	0	2,450,132
Interest and Fiscal Charges	0	0	1,125,710	0	1,125,710
<b>Total Expenditures</b>	<b>36,177,982</b>	<b>97,456,312</b>	<b>3,586,084</b>	<b>4,907,789</b>	<b>142,128,167</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>9,013,341</b>	<b>(3,393,527)</b>	<b>(1,833,974)</b>	<b>(427,124)</b>	<b>3,358,716</b>
<b>Other Financing Sources (Uses)</b>					
Proceeds of Notes	0	0	7,739,000	0	7,739,000
Operating Transfers - In	1,970,479	2,841,658	3,142,013	7,261,000	15,215,150
Operating Transfers - Out	(4,867,397)	(1,938,768)	(8,502,490)	(164,067)	(15,472,722)
Transfer - Out to Component Units	(476,568)	0	0	0	(476,568)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,373,486)</b>	<b>902,890</b>	<b>2,378,523</b>	<b>7,096,933</b>	<b>7,004,860</b>
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>5,639,855</b>	<b>(2,490,637)</b>	<b>544,549</b>	<b>6,669,809</b>	<b>10,363,576</b>
<b>Fund Balances at Beginning of Year</b>	<b>28,292,640</b>	<b>59,875,916</b>	<b>5,133,857</b>	<b>(3,228,600)</b>	<b>90,073,813</b>
<b>Increase (Decrease) in Reserves</b>	<b>(24,090)</b>	<b>234,806</b>	<b>0</b>	<b>0</b>	<b>210,716</b>
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$33,908,405</b>	<b>\$57,620,085</b>	<b>\$5,678,406</b>	<b>\$3,441,209</b>	<b>\$100,648,105</b>

See accompanying notes to the general purpose financial statements.

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures and Changes in  
 Fund Balances - Budget and Actual (Non-GAAP Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 1998

**General Fund**

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$4,994,164	\$5,149,400		\$5,149,400	\$155,236
Sales Tax	10,778,000	10,778,253		10,778,253	253
Charges for Services	10,516,828	10,577,117		10,577,117	60,289
Licenses, Permits and Fees	286,441	281,776		281,776	(4,665)
Fines and Forfeitures	819,350	819,772		819,772	422
Intergovernmental	9,365,010	10,325,601		10,325,601	960,591
Interest	7,506,300	7,506,536		7,506,536	236
Other	541,416	463,218		463,218	(78,198)
<b>Total Revenues</b>	<b>44,807,509</b>	<b>45,901,673</b>		<b>45,901,673</b>	<b>1,094,164</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	17,121,601	15,075,680	604,633	15,680,313	1,441,288
Judicial	9,191,288	8,851,512	277,783	9,129,295	61,993
Public Safety	7,012,693	6,618,952	169,015	6,787,967	224,726
Public Works	200,785	186,213	1,037	187,250	13,535
Health	4,462	4,367	0	4,367	95
Human Services	1,397,898	1,271,717	1,997	1,273,714	124,184
Capital Outlay	4,736,004	2,591,114	1,256,309	3,847,423	888,581
Intergovernmental	351,039	337,616	40	337,656	13,383
<b>Total Expenditures</b>	<b>40,015,770</b>	<b>34,937,171</b>	<b>2,310,814</b>	<b>37,247,985</b>	<b>2,767,785</b>
Excess of Revenues Over (Under) Expenditures	4,791,739	10,964,502	(2,310,814)	8,653,688	(3,861,949)
<b>Other Financing Sources (Uses)</b>					
Sale of Note	39,000	39,506	0	39,506	506
Advances - In	2,451,954	3,398,754	0	3,398,754	946,800
Advances - Out	(2,911,160)	(2,911,160)	0	(2,911,160)	0
Operating Transfers - In	19,219	770,479	0	770,479	751,260
Operating Transfers - Out	(4,664,862)	(4,867,397)	0	(4,867,397)	(202,535)
<b>Total Other Financing Sources (Uses)</b>	<b>(5,065,849)</b>	<b>(3,569,818)</b>	<b>0</b>	<b>(3,569,818)</b>	<b>1,496,031</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(274,110)	7,394,684	( <b>\$2,310,814</b> )	<b>\$5,083,870</b>	<b>\$5,357,980</b>
Fund Balances at Beginning of Year	25,040,454	25,040,454			
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$24,766,344</b>	<b>\$32,435,138</b>			

(continued)

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures and Changes in  
 Fund Balances - Budget and Actual (Non-GAAP Basis)  
 All Governmental Fund Types (continued)  
 For the Year Ended December 31, 1998

**Special Revenue Funds**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$21,278,809	\$19,709,439		\$19,709,439	(\$1,569,370)
Sales Tax	4,603,000	4,601,233		4,601,233	(1,767)
Charges for Services	7,245,759	7,940,453		7,940,453	694,694
Licenses, Permits and Fees	2,342,239	2,452,150		2,452,150	109,911
Fines and Forfeitures	72,425	39,847		39,847	(32,578)
Intergovernmental	58,210,863	57,889,848		57,889,848	(321,015)
Special Assessments	5,901	10,684		10,684	4,783
Interest	65,676	65,756		65,756	80
Other	717,250	213		213	(717,037)
<b>Total Revenues</b>	<b>94,541,922</b>	<b>92,709,623</b>		<b>92,709,623</b>	<b>(1,832,299)</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	7,426,632	4,372,898	\$1,073,882	5,446,780	1,979,852
Judicial	36,500	18,029	0	18,029	18,471
Public Safety	8,466,608	6,267,278	285,505	6,552,783	1,913,825
Public Works	6,407,556	6,035,036	407,725	6,442,761	(35,205)
Health	30,462,016	27,069,816	479,773	27,549,589	2,912,427
Human Services	61,744,162	48,744,266	1,115,158	49,859,424	11,884,738
Economic Development and Assistance	914,623	684,278	6,744	691,022	223,601
Intergovernmental	1,608,845	1,648,391	41,374	1,689,765	(80,920)
<b>Total Expenditures</b>	<b>117,066,942</b>	<b>94,839,992</b>	<b>3,410,161</b>	<b>98,250,153</b>	<b>18,816,789</b>
Excess of Revenues Over (Under) Expenditures	(22,525,020)	(2,130,369)	(3,410,161)	(5,540,530)	16,984,490
<b>Other Financing Sources (Uses)</b>					
Advances - In	693,028	698,028	0	698,028	5,000
Advances - Out	(2,285,794)	(479,400)	0	(479,400)	1,806,394
Operating Transfers - In	635,707	2,841,658	0	2,841,658	2,205,951
Operating Transfers - Out	(3,585,721)	(1,938,768)	0	(1,938,768)	1,646,953
<b>Total Other Financing Sources (Uses)</b>	<b>(4,542,780)</b>	<b>1,121,518</b>	<b>0</b>	<b>1,121,518</b>	<b>5,664,298</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(27,067,800)	(1,008,851)	( <u>\$3,410,161</u> )	( <u>\$4,419,012</u> )	<u>\$22,648,788</u>
Fund Balances at Beginning of Year	57,400,577	57,400,577			
<b>Fund Balances (Deficit) at End of Year</b>	<b><u>\$30,332,777</u></b>	<b><u>\$56,391,726</u></b>			

(continued)

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures and Changes in  
 Fund Balances - Budget and Actual (Non-GAAP Basis)  
 All Governmental Fund Types (continued)  
 For the Year Ended December 31, 1998

**Debt Service Fund**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$1,556,334	\$1,185,144		\$1,185,144	(\$371,190)
Intergovernmental	0	126,114		126,114	126,114
Special Assessments	0	441,599		441,599	441,599
<b>Total Revenues</b>	<b>1,556,334</b>	<b>1,752,857</b>		<b>1,752,857</b>	<b>196,523</b>
<b>Expenditures</b>					
Debt Service:					
Principal Retirement	11,592,793	10,795,132	\$0	10,795,132	797,661
Interest and Fiscal Charges	1,315,662	1,125,710	0	1,125,710	189,952
Other	50,000	18,242	0	18,242	31,758
<b>Total Expenditures</b>	<b>12,958,455</b>	<b>11,939,084</b>	<b>0</b>	<b>11,939,084</b>	<b>1,019,371</b>
Excess of Revenues Over (Under) Expenditures	(11,402,121)	(10,186,227)	0	(10,186,227)	1,215,894
<b>Other Financing Sources (Uses)</b>					
Proceeds of Notes	7,418,716	7,739,000	0	7,739,000	320,284
Advances - In	1,250,000	1,250,000	0	1,250,000	0
Advances - Out	(1,250,000)	(1,250,000)	0	(1,250,000)	0
Operating Transfers - In	2,958,336	3,142,013	0	3,142,013	183,677
Operating Transfers - Out	0	(157,490)	0	(157,490)	(157,490)
<b>Total Other Financing Sources (Uses)</b>	<b>10,377,052</b>	<b>10,723,523</b>	<b>0</b>	<b>10,723,523</b>	<b>346,471</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,025,069)	537,296	<b>\$0</b>	<b>\$537,296</b>	<b>\$1,562,365</b>
Fund Balances at Beginning of Year	5,141,110	5,141,110			
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$4,116,041</b>	<b>\$5,678,406</b>			

(continued)

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures and Changes in  
 Fund Balances - Budget and Actual (Non-GAAP Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 1998

**Capital Projects Funds**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Sales Tax	\$767,000	\$767,137		\$767,137	\$137
Intergovernmental	3,927,067	3,995,756		3,995,756	68,689
<b>Total Revenues</b>	<b>4,694,067</b>	<b>4,762,893</b>		<b>4,762,893</b>	<b>68,826</b>
<b>Expenditures</b>					
Capital Outlay	9,096,417	6,422,909	\$1,478,293	7,901,202	1,195,215
<b>Total Expenditures</b>	<b>9,096,417</b>	<b>6,422,909</b>	<b>1,478,293</b>	<b>7,901,202</b>	<b>1,195,215</b>
Excess of Revenues Over (Under) Expenditures	(4,402,350)	(1,660,016)	(1,478,293)	(3,138,309)	1,264,041
<b>Other Financing Sources (Uses)</b>					
Advances - In	710,000	711,520	0	711,520	1,520
Advances - Out	(705,000)	(705,000)	0	(705,000)	0
Operating Transfers - In	50,000	116,000	0	116,000	66,000
Operating Transfers - Out	(94,824)	(164,067)	0	(164,067)	(69,243)
<b>Total Other Financing Sources (Uses)</b>	<b>(39,824)</b>	<b>(41,547)</b>	<b>0</b>	<b>(41,547)</b>	<b>(1,723)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,442,174)	(1,701,563)	<u>(\$1,478,293)</u>	<u>(\$3,179,856)</u>	<u>\$1,262,318</u>
Fund Balances at Beginning of Year	6,411,372	6,411,372			
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$1,969,198</b>	<b>\$4,709,809</b>			

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, 1998

	Proprietary Fund Types		Primary Government	Reporting Entity	
	Enterprise	Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
<b>Operating Revenues</b>					
Charges for Services	\$855,948	\$6,217,888	\$7,073,836	\$244,054	\$7,317,890
Other	0	0	0	6,306	6,306
<b>Total Operating Revenues</b>	<b>855,948</b>	<b>6,217,888</b>	<b>7,073,836</b>	<b>250,360</b>	<b>7,324,196</b>
<b>Operating Expenses</b>					
Personal Services	324,237	0	324,237	285,856	610,093
Fringe Benefits	89,761	0	89,761	85,143	174,904
Materials and Supplies	87,239	0	87,239	99,268	186,507
Contractual Services	158,920	1,156,862	1,315,782	1,633,944	2,949,726
Claims and Judgments	0	5,705,784	5,705,784	0	5,705,784
Other	0	0	0	196,464	196,464
Depreciation	153,809	0	153,809	317,883	471,692
<b>Total Operating Expenses</b>	<b>813,966</b>	<b>6,862,646</b>	<b>7,676,612</b>	<b>2,618,558</b>	<b>10,295,170</b>
Operating Income (Loss)	41,982	(644,758)	(602,776)	(2,368,198)	(2,970,974)
<b>Non-Operating Revenues (Expenses)</b>					
Interest	0	0	0	3,953	3,953
Grants	0	0	0	1,634,247	1,634,247
Contributed Services	0	0	0	47,269	47,269
Other Non-Operating Revenues	0	0	0	178,863	178,863
Other Non-Operating Expenses	0	0	0	(175,982)	(175,982)
Interest and Fiscal Charges	0	0	0	(387)	(387)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,687,963</b>	<b>1,687,963</b>
Income (Loss) Before Operating Transfers	41,982	(644,758)	(602,776)	(680,235)	(1,283,011)
Operating Transfers - In	313,012	275,187	588,199	0	588,199
Operating Transfers - Out	(330,627)	0	(330,627)	0	(330,627)
Transfer - In From Primary Government	0	0	0	476,568	476,568
<b>Net Income (Loss)</b>	<b>24,367</b>	<b>(369,571)</b>	<b>(345,204)</b>	<b>(203,667)</b>	<b>(548,871)</b>
Depreciation on Fixed Assets Acquired With Capital Grants	0	0	0	303,949	303,949
Restatement of Compensated Absences Liability	0	0	0	43,387	43,387
Retained Earnings (Deficit) at Beginning of Year	(1,269,733)	4,435,060	3,165,327	295,417	3,460,744
Retained Earnings (Deficit) at End of Year	(1,245,366)	4,065,489	2,820,123	439,086	3,259,209
Contributed Capital at Beginning of Year	10,056,081	0	10,056,081	6,241,863	16,297,944
Other Contributions:					
Intergovernmental	616,038	0	616,038	606,925	1,222,963
Depreciation on Fixed Assets Acquired with Capital Grants	0	0	0	(303,949)	(303,949)
Contributed Capital at End of Year	10,672,119	0	10,672,119	6,544,839	17,216,958
<b>Total Fund Equity at End of Year</b>	<b>\$9,426,753</b>	<b>\$4,065,489</b>	<b>\$13,492,242</b>	<b>\$6,983,925</b>	<b>\$20,476,167</b>

See accompanying notes to the general purpose financial statements.

**Lorain County, Ohio**  
**Combined Statement of Cash Flows**  
*All Proprietary Fund Types*  
*and Discretely Presented Component Units*  
For the Year Ended December 31, 1998

	Proprietary Fund Types		Primary Government		Reporting Entity
	Enterprise	Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>					
<b>Cash Flows From Operating Activities</b>					
Cash Received From Customers	\$819,348	\$6,222,333	\$7,041,681	\$441,874	\$7,483,555
Cash Payments for Employee Services and Benefits	(397,154)	0	(397,154)	(379,648)	(776,802)
Cash Payments to Suppliers for Goods and Services	(246,681)	(1,031,192)	(1,277,873)	(1,940,058)	(3,217,931)
Cash Payments for Claims	0	(5,697,469)	(5,697,469)	0	(5,697,469)
Net Cash Provided by (Used for) Operating Activities	<u>175,513</u>	<u>(506,328)</u>	<u>(330,815)</u>	<u>(1,877,832)</u>	<u>(2,208,647)</u>
<b>Cash Flows From Noncapital Financing Activities</b>					
Grants	0	0	0	1,715,805	1,715,805
Transfer From Primary Government	0	0	0	240,000	240,000
Transfer-In	313,012	275,187	588,199	0	588,199
Transfer-Out	(330,627)	0	(330,627)	0	(330,627)
Interest	0	0	0	(387)	(387)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(17,615)</u>	<u>275,187</u>	<u>257,572</u>	<u>1,955,418</u>	<u>2,212,990</u>
<b>Cash Flows From Capital and Related Financing Activities</b>					
Capital Grants	0	0	0	606,925	606,925
Acquisition of Capital Assets	0	0	0	(658,788)	(658,788)
Net Cash Used for Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>(51,863)</u>	<u>(51,863)</u>
<b>Cash Flows From Investing Activities</b>					
Interest	0	0	0	3,953	3,953
Net Cash Provided by Investing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,953</u>	<u>3,953</u>
Net Increase (Decrease) in Cash and Cash Equivalents	157,898	(231,141)	(73,243)	29,676	(43,567)
Cash and Cash Equivalents at Beginning 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>
Cash and Cash Equivalents at End of Year	<u>\$272,016</u>	<u>\$5,387,877</u>	<u>\$5,659,893</u>	<u>\$169,913</u>	<u>\$5,829,806</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, 1998

	<u>Proprietary Fund Types</u>		<u>Primary Government</u>	<u>Reporting Entity</u>	
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>	<u>Component Units</u>	<u>Totals (Memorandum Only)</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	\$41,982	(\$644,758)	(\$602,776)	(\$2,368,198)	(\$2,970,974)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Depreciation	153,809	0	153,809	317,883	471,692
Loss on Sale of Assets	0	0	0	235	235
Contributed Services	0	0	0	47,269	47,269
<b>Change in Assets and Liabilities:</b>					
Decrease in Accounts Receivable	35,378	4,445	39,823	145,192	185,015
Increase in Intergovernmental Receivable	0	0	0	(46,725)	(46,725)
Increase in Deposits	0	0	0	(925)	(925)
Increase in Materials and Supplies Inventory	3	0	3	0	3
(Increase) in Special Assessments Receivable	(71,978)	0	(71,978)	0	(71,978)
Decrease in Prepaid Items	0	0	0	629	629
Increase in Accounts Payable	30,842	125,670	156,512	7,653	164,165
Increase (Decrease) in Accrued Wages	4,763	0	4,763	(28,713)	(23,950)
Increase (Decrease) in Compensated Absences Payable	9,490	0	9,490	(415)	9,075
Increase in Other Payable	0	0	0	6,071	6,071
Increase in Due to Other Funds	2,881	0	2,881	0	2,881
Decrease in Intergovernmental Payable	(31,657)	0	(31,657)	0	(31,657)
Increase in Claims Payable	0	8,315	8,315	0	8,315
Increase in Accrued Real Estate Taxes Payable	0	0	0	(1,115)	(1,115)
Prior Period Adjustment	0	0	0	43,327	43,327
<b>Total Adjustments</b>	<b>133,531</b>	<b>138,430</b>	<b>271,961</b>	<b>490,366</b>	<b>762,327</b>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$175,513</b>	<b>(\$506,328)</b>	<b>(\$330,815)</b>	<b>(\$1,877,832)</b>	<b>(\$2,208,647)</b>

See accompanying notes to the general purpose financial statements.

**Lorain County, Ohio**  
 Combining Balance Sheet  
 Discretely Presented Component Units  
*Lorain County Regional Airport Authority - December 31, 1998*  
*Lorain County Transit - December 31, 1998*  
*Murray Ridge Production Center - June 30, 1998*

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Transit Authority</u>	<u>Murray Ridge Production Center</u>	<u>Total Component Units</u>
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$55,009	\$114,904	\$486,705	\$656,618
Investments	0	0	161,412	161,412
Accounts Receivable	18,983	0	269,717	288,700
Intergovernmental Receivable	0	486,435	0	486,435
Prepaid Items	11,913	0	0	11,913
Deposits	9,425	0	1,000	10,425
Fixed Assets (Net of Accumulated Depreciation)	<u>5,379,536</u>	<u>1,283,906</u>	<u>92,313</u>	<u>6,755,755</u>
<b>Total Assets</b>	<b><u>\$5,474,866</u></b>	<b><u>\$1,885,245</u></b>	<b><u>\$1,011,147</u></b>	<b><u>\$8,371,258</u></b>
<b>Liabilities</b>				
Accounts Payable	\$27,397	\$283,789	\$18,639	\$329,825
Accrued Wages	18,123	40,302	51,249	109,674
Other Payables	2,366	0	5,348	7,714
Deferred Revenue	<u>0</u>	<u>4,209</u>	<u>0</u>	<u>4,209</u>
<b>Total Liabilities</b>	<b><u>47,886</u></b>	<b><u>328,300</u></b>	<b><u>75,236</u></b>	<b><u>451,422</u></b>
<b>Fund Equity and Net Assets</b>				
Contributed Capital	5,260,933	1,283,906	0	6,544,839
Retained Earnings:				
Unreserved	166,047	273,039	0	439,086
Net Assets:				
Temporarily Restricted	0	0	27,017	27,017
Unrestricted	<u>0</u>	<u>0</u>	<u>908,894</u>	<u>908,894</u>
<b>Total Fund Equity</b>	<b><u>5,426,980</u></b>	<b><u>1,556,945</u></b>	<b><u>935,911</u></b>	<b><u>7,919,836</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$5,474,866</u></b>	<b><u>\$1,885,245</u></b>	<b><u>\$1,011,147</u></b>	<b><u>\$8,371,258</u></b>

See accompanying notes to the general purpose financial statements.

**Lorain County, Ohio**  
Statement of Activity  
*Murray Ridge Production Center - Discretely Presented Component Unit*  
For the Fiscal Year Ended June 30, 1998

	<u>Murray Ridge Production Center</u>
<b>CHANGES IN UNRESTRICTED NET ASSETS</b>	
<b>Revenues</b>	
Sales	\$1,321,753
Interest	<u>19,245</u>
Total Unrestricted Revenues	1,340,998
<b>Expenses</b>	
Wages and Subcontract	990,998
Variable Production Expense	114,623
Fixed Production Expense	<u>101,212</u>
Total Unrestricted Expenses	<u>1,206,833</u>
Increase in Unrestricted Net Assets	<u>134,165</u>
<b>CHANGES IN TEMPORARILY RESTRICTED NET ASSETS</b>	
Contributions	24,164
Net Assets Released Resulting From Satisfaction of Donor and Program Restrictions	<u>(37,439)</u>
Increase in Temporarily Restricted Net Assets	<u>(13,275)</u>
Increase in Net Assets	120,890
Net Assets at Beginning of Year	<u>815,021</u>
<b>Net Assets at End of Year</b>	<b><u><u>\$935,911</u></u></b>

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, 1998

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Transit Authority</u>	<u>Total Component Units</u>
<b>Operating Revenues</b>			
Charges for Services	\$105,072	\$138,982	\$244,054
Other	0	6,306	6,306
<b>Total Operating Revenues</b>	<u>105,072</u>	<u>145,288</u>	<u>250,360</u>
<b>Operating Expenses</b>			
Personal Services	131,960	153,896	285,856
Fringe Benefits	37,829	47,314	85,143
Materials and Supplies	74,755	24,513	99,268
Contractual Services	53,253	1,580,691	1,633,944
Other	85,232	111,232	196,464
Depreciation	149,626	168,257	317,883
<b>Total Operating Expenses</b>	<u>532,655</u>	<u>2,085,903</u>	<u>2,618,558</u>
Operating Income (Loss)	<u>(427,583)</u>	<u>(1,940,615)</u>	<u>(2,368,198)</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest Income	2,287	1,666	3,953
Grants	0	1,634,247	1,634,247
Contributed Services	0	47,269	47,269
Other Non-Operating Revenues	178,863	0	178,863
Other Non-Operating Expenses	(175,982)	0	(175,982)
Interest and Fiscal Charges	(387)	0	(387)
<b>Total Non-Operating Revenues (Expenses)</b>	<u>4,781</u>	<u>1,683,182</u>	<u>1,687,963</u>
Income (Loss) Before Operating Transfers	(422,802)	(257,433)	(680,235)
Transfer - In From Primary Government	240,000	236,568	476,568
Net Income (Loss)	(182,802)	(20,865)	(203,667)
Depreciation on Fixed Assets Acquired With Capital Grants	135,692	168,257	303,949
Restatement of Compensated Absences Liability	0	43,387	43,387
Retained Earnings (Deficit) at Beginning of Year	213,157	82,260	295,417
Retained Earnings (Deficit) at End of Year	166,047	273,039	439,086
Contributed Capital at Beginning of Year	5,396,625	845,238	6,241,863
Other Contributions:			
Intergovernmental	0	606,925	606,925
Depreciation on Fixed Assets Acquired with Capital Grants	(135,692)	(168,257)	(303,949)
Contributed Capital at End of Year	5,260,933	1,283,906	6,544,839
<b>Total Fund Equity at End of Year</b>	<u>\$5,426,980</u>	<u>\$1,556,945</u>	<u>\$6,983,925</u>

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, 1998

	<u>Murray Ridge Production Center</u>
<b>Cash Flows From Operating Activities:</b>	
Increase in Net Assets	\$120,890
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	37,282
Increase in Accounts Receivable	(36,969)
Increase in Accounts Payable	14,775
Increase in Accrued Expenses	3,269
	<u>18,357</u>
Total Adjustments	
Net Cash and Cash Equivalents Provided by Operating Activities	<u>139,247</u>
<b>Cash Flows From Investing Activities:</b>	
Increase in Investments	(161,412)
Capital Expenditures	(54,708)
	<u>(216,120)</u>
Net Cash and Cash Equivalents Used for Investing Activities	
Net Decrease in Cash and Cash Equivalents	(76,873)
Cash and Cash Equivalents at Beginning of Year	<u>563,578</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u><u>\$486,705</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, 1998

	<u>Lorain County Regional Airport</u>	<u>Lorain County Transit Authority</u>	<u>Total Component Units</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows From Operating Activities</b>			
Cash Received From Customers	\$299,984	\$141,890	\$441,874
Cash Payments for Employee Services and Benefits	(148,910)	(230,738)	(379,648)
Cash Payments to Suppliers for Goods and Services	<u>(402,663)</u>	<u>(1,537,395)</u>	<u>(1,940,058)</u>
Net Cash Used for Operating Activities	<u>(251,589)</u>	<u>(1,626,243)</u>	<u>(1,877,832)</u>
<b>Cash Flows From Noncapital Financing Activities</b>			
Grants	0	1,715,805	1,715,805
Transfer From Primary Government	240,000	0	240,000
Interest	<u>(387)</u>	<u>0</u>	<u>(387)</u>
Net Cash Provided by Noncapital Financing Activities	<u>239,613</u>	<u>1,715,805</u>	<u>1,955,418</u>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Capital Grants	0	606,925	606,925
Acquisition of Capital Assets	<u>(51,863)</u>	<u>(606,925)</u>	<u>(658,788)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(51,863)</u>	<u>0</u>	<u>(51,863)</u>
<b>Cash Flows From Investing Activities</b>			
Interest	<u>2,287</u>	<u>1,666</u>	<u>3,953</u>
Net Cash Provided by Investing Activities	<u>2,287</u>	<u>1,666</u>	<u>3,953</u>
Net Decrease in Cash and Cash Equivalents	(61,552)	91,228	29,676
Cash and Cash Equivalents at Beginning of Year	<u>116,561</u>	<u>23,676</u>	<u>140,237</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u><u>\$55,009</u></u>	<u><u>\$114,904</u></u>	<u><u>\$169,913</u></u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Cash Flows  
*Discretely Presented Component Units*  
For the Year Ended December 31, 1998

	<u>Lorain County Regional Airport</u>	<u>Lorain County Transit Authority</u>	<u>Total Component Units</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Loss	<u>(\$427,583)</u>	<u>(\$1,940,615)</u>	<u>(\$2,368,198)</u>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Depreciation	149,626	168,257	317,883
Loss on Sale of Assets	235	0	235
Contributed Services	0	47,269	47,269
Change in Assets and Liabilities:			
Decrease in Accounts Receivable	16,049	129,143	145,192
Increase in Intergovernmental Receivable	0	(46,725)	(46,725)
Increase in Deposits	(925)	0	(925)
Decrease in Prepaid Items	629	0	629
Increase in Accounts Payable	7,653	0	7,653
Increase (Decrease) in Accrued Wages	815	(29,528)	(28,713)
Decrease in Compensated Absences Payable	(415)	0	(415)
Increase in Other Payable	3,442	2,629	6,071
Increase in Accrued Real Estate Taxes Payable	(1,115)	0	(1,115)
Prior Period Adjustment	0	43,327	43,327
Total Adjustments	<u>175,994</u>	<u>314,372</u>	<u>490,366</u>
<b>Net Cash Used for Operating Activities</b>	<u><u>(\$251,589)</u></u>	<u><u>(\$1,626,243)</u></u>	<u><u>(\$1,877,832)</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, 1998

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**NOTE 1 - REPORTING ENTITY**

Lorain County, Ohio (the County) was created in 1822. The County is governed by a board of three Commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the county auditor, county treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, 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 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, 1998

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The County is associated with certain organizations which are defined as a Risk Sharing Pool, Jointly Governed Organizations or Related Organizations. These organizations are presented in Note 12, Note 13 and Note 14 to the general purpose financial statements. These organizations are:

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

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

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

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

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

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

Information in the following notes to the general purpose financial statements is applicable to the primary government. Information relative to the component units is identified in Note 29, Note 30 and Note 31.

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

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

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1998

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

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

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

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

**Governmental Fund Types**

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

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

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

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

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

**Proprietary Fund Types**

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

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

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1998

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

**Fiduciary Fund Types**

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

**Account Groups**

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

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

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

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

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

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

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

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

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

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

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1998

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

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Estimated special assessment installments which are to be received in subsequent years are reflected as deferred revenue. Property taxes measurable as of December 31, 1998, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 1999 operations, have been recorded as deferred revenue.

### **C. Budgetary Process**

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

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

**Estimated Resources.** The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenues. The Commission certifies its action to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported in the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1998.

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

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

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1998

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

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

To improve cash management, cash received by the County is pooled in a central bank account. Moneys for all funds, including the proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet. During 1998, 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. 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 1998 totaled \$7,815,292.

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

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

**E. Inventory**

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

**F. Interfund Assets/Liabilities**

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

**G. Fixed Assets and Depreciation**

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

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

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1998

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 1998, the County had no capitalized interest.

**I. Compensated Absences**

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

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

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

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

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

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability between the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured general obligations bonds

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1998

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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.

**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

**Lorain County, Ohio**  
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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**

**GASB No. 31:**

During 1998, the County implemented GASB Number 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools." This statement established accounting and reporting guidelines for government investments and investment pools. The adoption of this statement required no change in the carrying amount of the County's investments at December 31, 1997.

**GASB No. 32:**

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 were 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 prohibits the inclusion of such assets held in trust on the employee government's financial statements.

Effective September 30, 1998, the Ohio Public Employees Deferred Compensation Plan adopted a trust agreement. The balance of this Plan on December 31, 1997 was \$14,342,971. From January 1, 1998 through September 30, 1998, the Plan had additions and gains of \$1,404,988 and withdrawals and deletions of \$439,098. The balance on September 30, 1998 was \$15,308,861. Accordingly, agency fund assets as of September 30, 1998 have been reduced by \$15,308,861.

**NOTE 4 – DEFICIT FUND BALANCES/RETAINED EARNINGS**

The following funds had deficit fund balances/retained earnings at December 31, 1998:

Special Revenue Funds:

Human Services	\$88,233
Intensive Supervision	30,619
Bascule Bridge	147,666
Community Housing Improvement	130
Sewer Enterprise Fund	1,245,366

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

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



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**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;
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.

**Lorain County, Ohio**  
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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 \$18,344,253 and the bank balance was \$23,756,675. Of the bank balance:

1. \$1,109,792 was covered by federal depository insurance; and
2. \$22,646,883 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	<u>Category 3</u>	<u>Carrying Value</u>	<u>Fair Value at 12/31/98</u>
FNMA	\$26,593,011	\$26,593,011	\$26,611,535
FHLB	8,090,886	8,090,886	8,088,179
SLMA	8,096,997	8,096,997	8,100,859
FHLMC	17,901,005	17,901,005	17,926,943
Commercial Paper	1,006,736	1,006,736	1,006,736
U.S Treasury Notes	20,447,227	20,447,227	20,581,852
STAR Ohio		20,378,742	20,378,742
Federated Government Obligation Trust		1,353,575	1,353,575
<b>Total Investments</b>		<u><u>\$103,868,179</u></u>	<u><u>\$104,048,421</u></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:

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	<b>Cash and Cash Equivalents/ Deposits</b>	<b>Investments</b>
GASB Statement 9	\$120,462,432	\$1,750,000
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	(26,593,011)	26,611,535
FHLB	(8,090,886)	8,088,179
SLMA	(8,096,997)	8,100,859
FHLMC	(17,901,005)	17,926,943
Commercial Paper	(1,006,736)	1,006,736
U.S Treasury Notes	(20,447,227)	20,581,852
STAR Ohio	(20,378,742)	20,378,742
Federated Government Obligation Trust	(1,353,575)	1,353,575
<b>GASB Statement 3</b>	<b>\$18,344,253</b>	<b>\$104,048,421</b>

**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 1998 are levied after October 1, 1997, on the assessed value as of January 1, 1997, 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. 1998 real property taxes are collected in and intended to finance 1999 operations.

Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 88 percent of cost). Public utility property taxes paid in 1998 became a lien December 31, 1997, are levied after October 1, 1997, and are collected in 1998 with real property taxes. 1998 tangible personal property taxes are levied after October 1, 1997, on the value as of December 31, 1997. Collections are made in 1998. 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, 1998 was \$10.79 per \$1,000 of assessed value. The assessed values upon which the 1998 taxes were collected were as follows:

Category	Assessed Value
Real Estate	\$3,438,435,120
Tangible Personal:	
General	536,990,029
Public Utilities	359,097,660
<b>Total</b>	<b>\$4,334,522,809</b>

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1998

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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, 1998. 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 1998 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.

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 1998, sales tax revenue amounted to \$16,382,436.

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 1998, 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.

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**NOTE 9 - FIXED ASSETS AND DEPRECIATION**

A summary of the sewer enterprise fund's fixed assets at December 31, 1998, follows:

Land	\$51,684
Vehicles	27,309
Equipment and Machinery	19,502
Plant	222,830
Sewerlines	7,076,965
Construction in Progress	3,599,410
<b>Total</b>	<b>10,997,700</b>
Less: Accumulated Depreciation	(1,788,547)
<b>Net Fixed Assets</b>	<b>\$9,209,153</b>

A summary of changes in general fixed assets at December 31, 1998, follows:

	Balance 1/1/98	Additions	Deletions	Balance 12/31/98
Land	\$1,733,945	\$647,207	\$8,000	\$2,373,152
Buildings	23,310,600	12,150,060	72,000	35,388,660
Improvements Other Than Buildings	3,779,039	3,399,193	111,020	7,067,212
Vehicles	4,670,799	343,574	162,301	4,852,072
Equipment and Machinery	7,119,077	1,078,131	178,033	8,019,175
Furniture and Fixtures	287,469	215,457	1,500	501,426
Construction in Progress	8,474,480	-	8,474,480	-
<b>Total</b>	<b>\$49,375,409</b>	<b>\$17,833,622</b>	<b>\$9,007,334</b>	<b>\$58,201,697</b>

**NOTE 10 - CONTRIBUTED CAPITAL**

The change in Lorain County's enterprise fund contributed capital was as follows:

	<b>Sanitary Sewer Fund</b>
Beginning Contributed Capital	\$ 10,056,081
Fixed Assets Contributed by the Capital Projects Q Construction Fund	616,038
<b>Ending Contributed Capital</b>	<b>\$ 10,672,119</b>

**Lorain County, Ohio**  
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**NOTE 11 - RISK MANAGEMENT**

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

The County entered into contracts with CORSA (see Note 12) 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 \$1,186,703 reported in the fund at December 31, 1998, 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 1996, 1997 and 1998 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
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
1998	1,178,388	5,705,784	5,697,469	1,186,703

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
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**NOTE 12 - RISK SHARING POOL**

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 1998 was \$634,255.

**NOTE 13 - 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 1998, the County contributed \$40,146.

**NOTE 14 - 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 1998.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
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**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 1998.

**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 1998.

**NOTE 15 - 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 Lorain County is required to contribute 13.55 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 16.70 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. Lorain County's required contributions to PERS for the years ended December 31, 1998, 1997 and 1996 were \$4,680,988, \$3,999,737, and \$3,705,037, respectively. The full amount has been contributed for 1997 and 1996. Seventy-eight percent has been contributed for 1998 with the remainder being reported as a liability within the general long-term obligations account group.

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

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

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

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



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

Plan members are required to contribute 9.3 percent of their annual covered salary and the Lorain County is required to contribute at an actuarially determined rate. The current rate is 14 percent of annual covered payroll. Contribution rates are established and may be amended by STRS Board of Trustees. The Lorain County's contributions to STRS for the years ended December 31, 1998, 1997 and 1996 were \$135,183, \$157,838, and \$155,107, respectively. The full amount has been contributed for 1997 and 1996. Ninety-two percent has been contributed for 1998 with the remainder being reported as a fund liability.

**NOTE 16 - POSTEMPLOYMENT BENEFITS**

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

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on authority granted by state statute. The 1998 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 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 4.2 percent was used to fund health care.

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

Expenditures for other postemployment benefits during 1998 were \$440,596,663. As of December 31, 1998, the unaudited estimated net assets available for future other postemployment benefits were \$9,447,325,318. The number of benefit recipients eligible for other postemployment benefits at December 31, 1998 was 115,579. The County's actual contributions for 1998 which were used to fund postemployment benefits, were \$2,102,690.

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. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board currently allocates employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund. For Lorain County, this amount equaled \$51,210 during 1998. The balance in the

**Lorain County, Ohio**  
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Health Care Reserve Fund was \$2,156 million at June 30, 1998. As of July 1, 1998, eligible benefits recipients totaled 91,999. For the year ended June 30, 1998, net health care costs paid by STRS were \$219,224,000.

June 30, 1998 is the latest date for which information is available.

**NOTE 17 - OTHER EMPLOYEE BENEFITS**

**Compensated Absences**

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

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

For governmental funds, the current portion of unpaid compensated absences is that amount expected to be paid using available expendable resources, and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The balance of the liability is reported in the general long-term obligations account group in the amount of \$5,139,524. An accrual of \$60,292 for compensated absences payable is reported within the enterprise fund at year end.

**NOTE 18 - OUTSTANDING DEBT**

**A. Short-Term Debt**

Short-term note debt activity for the year ended December 31, 1998, consisted of the following:

	<u>Balance 1/1/98</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/98</u>
1997 - 4.70% Board of Education	\$130,000	\$0	\$(130,000)	\$0
1997 - 4.22% Public Improvement Jail Facility	2,100,000	0	(2,100,000)	0
Community Based Correctional Facility	1,200,000	0	(1,200,000)	0
Sewer Improvement	3,500,000	0	(3,500,000)	0
1997 - 4.70% Griswold Road Sewer Improvement	134,000	0	(134,000)	0
1997 - 4.47% Water/Sewer Improvements	207,000	0	(207,000)	0
1997 - 4.23% Sewer Improvements	1,074,000	0	(1,074,000)	0
1998 - 4.25% Sewer Improvements	0	1,074,000	(1,074,000)	0
<b>Total Notes</b>	<u>\$8,345,000</u>	<u>\$1,074,000</u>	<u>\$(9,419,000)</u>	<u>0</u>

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

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

Changes in long-term obligations of the County during 1998 were as follows:

	<u>Balance 1/1/98</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/98</u>
<b>Bond Anticipation Notes –</b>				
<b>Unvoted</b>				
1998 4.3% Water/Sewer Improvement	\$0	\$ 197,000	\$0	\$197,000
1998 4.25% Board of Education	0	120,000	0	120,000
1998 4.25% Public Improvement	0	1,074,000	0	1,074,000
1998 3.75% Various Purpose Improvement	0	5,274,000	0	5,274,000
<b>Total Bond Anticipation Notes – Unvoted</b>	<b>0</b>	<b>6,665,000</b>	<b>0</b>	<b>6,665,000</b>
<b>General Obligation Bonds - Unvoted</b>				
1977 - 5.375% Administration Building/Parking Deck	\$480,000	\$0	\$(120,000)	\$360,000
1989 6.3 to 7.9% Public Improvement	661,479	0	(318,542)	342,937
1989 - 6.875% Computer Acquisition	360,000	0	(360,000)	0
1989 - 6.875% Bascule Bridge Repair	120,000	0	(120,000)	0
1996 - 5.48% Public Improvement	7,635,000	0	(255,000)	7,380,000
<b>Total General Obligation Bonds - Unvoted</b>	<b>9,256,479</b>	<b>0</b>	<b>(1,173,542)</b>	<b>8,082,937</b>
<b>Special Assessment Bonds</b>				
1987 - 7.875% Sanitary Sewer	1,000,000	0	(100,000)	900,000
1989 - 6.3 to 7.9% Water Improvement	38,520	0	(16,458)	22,062
1997 - 6.50% Beechwood Waterline	15,629	0	(2,213)	13,416
<b>Total Special Assessment Bonds</b>	<b>1,054,149</b>	<b>0</b>	<b>(118,671)</b>	<b>935,478</b>
<b>OWDA Loans</b>				
Sewer Improvement 101 - 5.20%	572,621	0	(26,006)	546,615
Sewer Improvement 102 - 4.80%	1,079,090	0	(44,150)	1,034,940
Sewer Improvement 103 - 4.56%	358,502	0	(13,763)	344,739
<b>Total OWDA Loans</b>	<b>2,010,213</b>	<b>0</b>	<b>(83,919)</b>	<b>1,926,294</b>

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	<u>Balance 1/1/98</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/98</u>
Capital Leases	\$291,853	\$0	\$(110,526)	\$181,327
Compensated Absences	4,711,178	1,019,733	(591,387)	5,139,524
Intergovernmental Payable	1,618,071	6,113,440	(5,606,232)	2,125,279
<b>Total General Long-Term Obligations</b>	<b><u>\$18,941,943</u></b>	<b><u>\$13,798,173</u></b>	<b><u>\$(7,684,277)</u></b>	<b><u>\$25,055,839</u></b>

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

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, 1998, 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:

<u>Year</u>	<u>Bond Anticipation Notes</u>	<u>General Obligation</u>	<u>Special Assessments</u>	<u>OWDA Loans</u>
1999	\$ 6,921,991	\$ 1,160,088	\$ 193,290	\$ 180,830
2000	0	780,935	166,228	180,827
2001	0	772,445	158,353	180,828
2002	0	648,235	150,478	180,826
2003	0	644,510	142,604	180,827
2004-2008	0	3,232,890	478,750	904,144
2009-2013	0	3,231,375	0	848,695
2014-2018	0	1,940,525	0	92,647
	<b><u>\$ 6,921,991</u></b>	<b><u>\$ 12,411,003</u></b>	<b><u>\$ 1,289,703</u></b>	<b><u>\$ 2,749,624</u></b>

**Lorain County, Ohio**  
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**NOTE 19 - 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, 1998, there were twelve series of Healthcare Revenue Bonds and thirteen Economic Development Bonds outstanding with aggregate principal amounts payable of \$370,415,000 and \$22,818,833, respectively.

**NOTE 20 - CAPITAL LEASES**

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

<u>Year</u>	<u>Payments</u>
1999	\$77,972
2000	77,072
2001	50,379
Total Minimum Lease Payments	205,423
Less: Amount Representing Interest	(24,096)
<b>Present Value of Minimum Lease Payments</b>	<b><u><u>\$181,327</u></u></b>

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

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**NOTE 21 - INTERFUND TRANSACTIONS**

Interfund receivables and interfund payables at December 31, 1998, resulted in the following balances:

	<u>Receivables</u>	<u>Payables</u>
<b>General Fund</b>	<u>\$1,422,214</u>	<u>\$0</u>
<b>Special Revenue Funds</b>		
Able Grant	0	4,069
Linkages Plus/Byrne Memorial	0	5,000
Substance Abuse/Mental Health	0	15,000
Intensive Supervision	0	85,171
Bascule Bridge	0	225,000
Community Housing Improvement	0	11,850
COPS	0	50,287
Medicaid Outreach	0	69,700
T-Federal	0	2,600
CDBG	0	474,696
Community Mental Health	500,000	0
Prosecutor's Victim Witness	0	20,000
<b>Total Special Revenue Funds</b>	<u>500,000</u>	<u>963,373</u>
<b>Capital Projects Funds</b>		
Q Construction	<u>0</u>	<u>720,028</u>
<b>Agency Funds</b>		
Family and Children First Council	<u>0</u>	<u>238,813</u>
<b>Total - All Funds</b>	<u><u>\$1,922,214</u></u>	<u><u>\$1,922,214</u></u>

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As of December 31, 1998, due to and due from other funds resulted in the following individual balances:

	<b>Due From</b>	<b>Due To</b>
<b>General Fund</b>	<u>\$53,668</u>	<u>\$5,977</u>
<b>Special Revenue Funds</b>		
Human Services	0	18,132
Real Estate Assessment	0	940
DRETAC	0	93
Motor Vehicle Gasoline Tax	6,535	0
Reclaim Ohio	0	79
Children Services	0	1,745
Golden Acres	0	140
Child Support Enforcement Agency	0	29,339
911 System	0	81
Linkages Plus/Byrne Memorial	0	79
PAIR	0	1,945
Local Law Enforcement	4,219	0
<b>Total Special Revenue Funds</b>	<u>10,754</u>	<u>52,573</u>
Enterprise Fund	0	2,881
Undivided Tax Agency Fund	0	2,991
<b>Total - All Funds</b>	<u><u>\$64,422</u></u>	<u><u>\$64,422</u></u>

**NOTE 22 - 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**  
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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	\$5,639,855	\$(2,490,637)	\$544,549	\$6,669,809
Revenue Accruals	(450,144)	(1,353,162)	747	(6,862,772)
Advances In	3,398,754	698,028	1,250,000	711,520
Expenditure Accruals	1,717,379	2,616,320	(8,000)	(1,515,120)
Advances Out	(2,911,160)	(479,400)	(1,250,000)	(705,000)
Encumbrances	(2,310,814)	(3,410,161)	0	(1,478,293)
<b>Budget Basis</b>	<b>\$5,083,870</b>	<b>\$(4,419,012)</b>	<b>\$537,296</b>	<b>\$(3,179,856)</b>

**NOTE 23 - 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, 1998, follows:

Balance 1/1/98	Receipts	Disbursements	Balance 12/31/98
\$5,901,045	\$11,478,000	\$14,519,481	\$2,859,564

**NOTE 24 - 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, 1998.

**B. Litigation**

As of December 31, 1998, 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**  
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**NOTE 25 - RELATED PARTY TRANSACTIONS**

During 1998 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 \$249,076 for such contributions.

**NOTE 26 - CONTRACTUAL COMMITMENTS**

During 1998, the County entered into various contracts for building construction and renovations totaling \$2,720,385. The amount paid on the contracts was \$1,280,902, leaving an outstanding contractual commitment of \$1,439,483.

**NOTE 27 - YEAR 2000 ISSUE**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the County's operations as early as fiscal 1999.

The County has completed an inventory of computer systems and other equipment necessary to conducting County operations and has identified such systems as being financial reporting, payroll and employee benefit systems, 911 police and fire emergency reporting, Child Support Enforcement Agency collection and distribution system, property tax collection and distribution system, the telephone system, and the jail facility security system.

As of June 1, 1999, the consultant has completed all testing and validation of the software and hardware for the financial reporting systems and certified them as 2000 compliant, with the exception of the network computer architecture. A letter of assurance has been received from the County's consultant stating, "We will provide the final upgrade to Release 11 during the July 4<sup>th</sup> weekend." Release 11 has been certified as year 2000 compliant by the vendor.

The County utilizes an external service organization for its payroll and employee benefits system. The external service organization is responsible for remediating these systems. A letter of assurance has been received from the external service organization stating, "We are pleased to announce Ceridian received ITAA\*2000 certification from the Information Technology Association of America for our Ceridian Signature Payroll Service and associated front-office HR/payroll software." The County has been on the latest version of the Ceridian HR/payroll application, which the vendor certifies as year 2000 compliant, since October 1998.

The vendor has completed all testing and validation of the 911 police and fire emergency reporting system and certified as 2000 compliant. A letter of assurance has been received from the vendor stating, "CML's E9-1-1 products became Year 2000 Compliant with version number A:7.0.0 released in 1995. The ECS-1000 and RescueSTAR are designed to use 4-digits internally to represent the date. Our customers are assured that with the arrival of the Year 2000, system operations (call-taking, maintenance, administration, statistical reports, diagnostics, task scheduling, etc.) will continue as usual." As of December 31, 1998, remediation, validation and testing have been completed.

The County is responsible for collecting and distributing child support payments. Collections and payments during 1998 were approximately \$46 million. To comply with the 1998 Federal Family Support Act, the Ohio Department of Human Services (ODHS) assumed responsibility for developing the Support Enforcement Tracking System (SETS) software all counties must use to account for child support activity. ODHS is responsible for all costs (which are significantly reimbursed by Federal matching dollars) and programming for SETS development.

As of December 31, 1998, the County has converted 708 cases onto SETS. The remaining cases will be converted onto SETS by August 1999. Due to developmental delays, SETS is only partially installed as of June 11, 1999. As a result, the County continues to use its existing child support software, for which it has assessed year 2000 compliance. The County is not remediating this system. The County has developed a contingency plan in the event that child support software fails after December 31, 1999. ODHS believes that statewide implementation of SETS will likely not be complete until September 2000.

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The software and hardware vendor has completed all testing and validation of the property tax collection and distribution system and certified it as year 2000 compliant. A letter of assurance has been received from the vendor stating, "During the weekend of October 24, 1998, REALM and Modules, SMDA, Manufactured Homes & Personal Property were converted to be YR 2000 compliant. Prior to conversion Sabre completed programming and testing related to making these systems year 2000 compliant." As of December 31, 1998, remediation, validation and testing have been completed.

The vendor has completed all testing and validation of the telephone system and certified it as year 2000 compliant. A letter of assurance has been received from the vendor stating, "...that all of our major communications systems...are year 2000 compliant." As of June 1, 1999, the County's communications system, Rolm 9751 with its software update version 9004.2.34 is year 2000 compliant.

The jail facility security system is maintained by an outside vendor. As of December 31, 1998, the vendor was remediating this system and testing and validation were not complete. As of June 1, 1999, remediation is continuing. The vendor intends to have the system tested and validated by August 1999.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the County is, or will be, year 2000 ready, or that the County's remediation efforts will be successful in whole or in part, or that parties with whom the County does business will be year 2000 ready.

**NOTE 28 - SUBSEQUENT EVENT**

The Board of Commissioners of Lorain County, Ohio entered into an Asset Purchase Agreement on February 18, 1999 with Ray T. Fuqua, Aviation Operations Inc. and Air Ventures, Inc. for the purchase of the business operations from the Fixed Base Operator, Midwest Services, for \$1,796,000. This sale was completed in May 1999.

**NOTE 29 - LORAIN COUNTY AIRPORT AUTHORITY**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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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.

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

**2. RECEIVABLES**

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

**3. LEASE OF PREMISES**

Lease agreements have been entered into with a Fixed Base Operator which extends through December 31, 2013. The lease provides primarily, among other things, for a base ground rental of \$2,435 per acre per year to be adjusted upward based on completion of improvements to existing runways, or a factor of the CPI. For the year ending December 31, 1998 base ground rental was \$30,298. There is also additional rent in the form of fuel royalty based on aviation fuel delivered to the lessee with a guaranteed combined minimum of \$23,338 for the year ending December 31, 1998. The Airport Authority also charged an annual use fee of \$11,880. On February 18, 1999, the fixed base operator entered into an agreement with Lorain County, Ohio for the sale of its assets, including its lease agreements with the Lorain County Regional Airport.

Various lease agreements have been entered into for land rental through December 1, 2018, with options to extend the lease terms. Future base rental income for the leases as of December 31, 1998 are as follows:

1999	\$ 32,152
2000	14,125
2001	10,520
2002	10,520
2003	10,520
Thereafter	137,587

A 99 year lease agreement has also been entered into for land rental of 2.1725 acres through the year 2078 and renewable forever. The lease provides for a base ground rental use of \$2,228 per acre per year to be adjusted upward by a function of the Consumer Price Index. For the year ended December 31, 1998 rental income was \$6,968.

**Lorain County, Ohio**  
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**4. PENSION PLAN**

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

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

**5. POST RETIREMENT BENEFITS**

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

OPEB is financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. Expenditures for OPEB during 1998 were \$440,596,663. As of December 31, 1998, the unaudited estimated net assets available for future OPEB payments were \$9,447,325,318. The number of benefit recipients eligible for OPEB at December 31, 1998 was 115,579. During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of members 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.

**6. COMPENSATED ABSENCES**

The Lorain County Regional Airport Authority allows employees to accumulate unused sick leave. Upon termination, an employee with ten or more years of service shall receive cash payment for one-half of the value of his or her legally accrued and unused sick leave, to a maximum of 480 hours. This sick leave conversion payment shall be based on the employee's rate of pay at the time of retirement.

Earned vacation is required to be used within three years of accrual. At December 31, 1998 the liability for accrued vacation leave and sick leave is approximately \$5,873.

**7. RISK MANAGEMENT**

The Lorain County Regional Airport Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injury to employees; and natural disasters. The Authority carries commercial insurance for property, inland marine, auto, aviation, airport, and hangerkeepers liability. The Authority also carries employee health and accident

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insurance, commercial insurance for Public officials and a bond on the Director/Treasurer. Settled claims resulting from these risks have not exceed commercial insurance coverage in any of the past three fiscal years.

**NOTE 30 - LORAIN COUNTY TRANSIT AUTHORITY**

**1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

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

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

**Operations** - Lorain County Transit has no dedicated local funding source. During 1998, the Transit received local operating subsidies from Lorain County of \$236,568. For the year ending December 31, 1998, Lorain County approved an operating subsidy of \$277,000. The Transit is dependent on Lorain County for operating and capital subsidies. Management plans to continue requesting annual subsidies from Lorain County until such time as a dedicated local funding source is obtained (e.g. sales tax levy).

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

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

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

**Cash and Investments**- To improve cash management, cash received by the Transit is pooled. The fund's interest in the pool is presented as "Cash and Cash Equivalents" on the balance sheet.

The Transit has elected to implement GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investments Pools*, as of December 31, 1998. As a governmental entity other than an external investment pool in accordance with GASB 31, the Transit's investments are stated at market value, except for interest-earnings investment contracts and money market investments that have maturity of one year or less at the time of purchase.

In applying GASB 31, the Transit utilized the following methods and assumptions as of December 31, 1998:

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1998

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The portfolio of the Transit was limited to a nonparticipating interest-earning money market investment which is reported at cost.

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

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees who are eligible to receive termination payments as of the balance sheet date. The prior year compensated absences balance was restated in the amount of \$43,387 due to a calculation error.

## 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

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1998

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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.

**Deposits** - The carrying amount of the Transit's deposits was \$114,904 with bank balances of \$253,620 at December 31, 1998. Of the bank balances, \$149,494 was covered by Federal Depository Insurance in 1998. The remaining amount of \$138,716 was uninsured but collateralized by a security held by an agent of the financial institution, but not in the Transit's name.

The Transit did not have any investments during 1998.

**3. CHANGES IN ACCOUNTING PRINCIPLE**

For December 31, 1998, the Transit has adopted two accounting provisions: GASB Statement 31, *Accounting and Financial Reporting for Certain Investment and for External Investment Pools*, and GASB Statement 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*.

Statement 31 was required for the current year while Statement 32 was not required to be implemented until fiscal year 1999, but was implemented early. Under GASB 32, the Transit is not required to report its Section 457 Deferred Compensation Plan. As required by the Internal Revenue Code, the Transit established a trust for the assets and income of the Plan with an independent trustee for the exclusive benefit of participants and their beneficiaries and no longer holds the assets in a trustee capacity. Restatements of prior balances were required to remove the Deferred Compensation Plan for implementation of Statement 32. The Deferred Compensation restatement removed the assets and fund balance of the plan from the Transit's financial statements. The implementation of GASB Statement 31 had no effect on retained earnings as it was previously reported as of December 31, 1997. The effect of the restatement of the Transit's asset/liability balance as of December 31, 1997 was reduced by \$132,185, and there was no change to the retained earnings.

**4. DEFINED BENEFIT PENSION PLAN**

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

**Public Employees Retirement System of Ohio**

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

**Lorain County, Ohio**  
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For the Year Ended December 31, 1998

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary to fund pension obligations and the Transit is required to contribute 13.55% of covered payroll, 8.44% to fund the pension benefit obligation, and 5.11% to fund health care. The contribution requirements of plan members and the City are established and may be amended by the Public Employees Retirement Board. The Transit's required contributions to PERS for the years ended December 1998, 1997, and 1996 were approximately \$20,247, \$9,000, and \$10,000, respectively, which equaled the required contribution for each year.

**5. POST EMPLOYMENT BENEFITS**

Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contributions to PERS is set aside for the funding of postretirement health care. The 1998 employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care for 1998. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postemployment health care through their contributions to the PERS of Ohio.

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

During 1998, OPEB expenditures made by PERS were \$440,596,663. As of December 31, 1998, the unaudited estimated net assets available for future OPEB payments were \$9,447,325,318. At December 31, 1998, the total number of benefit recipients eligible for OPEB through PERS was 115,579.

During 1998, 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.

**6. 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, 1998

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

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

	<b>1998</b>
<b>Federal</b>	
FTA Operating Assistance	\$ 490,519
FTA Planning Grants	164,872
FTA Capital Grants Reimbursing Operating Expenses	443,199
<b>Total</b>	<b>\$1,098,590</b>
<b>State</b>	
ODOT Operating Assistance	\$ 160,708
ODOT Planning Assistance	20,609
ODOT Elderly Fare Assistance	63,305
ODOT Capital Grants Reimbursing Operating Expenses	82,598
<b>Total</b>	<b>\$ 327,220</b>
<b>Local</b>	
Operating Assistance and Reimbursements	\$ 407,198
Planning Assistance	37,807
<b>Total</b>	<b>\$ 445,005</b>

**8. RISK MANAGEMENT**

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

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

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

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

**9. YEAR 2000 ISSUE**

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the government's operations as early as fiscal 1999.

The Transit has completed an inventory of its computer systems and other equipment necessary to conducting Transit operations and has identified the following systems requiring year 2000 remediation, testing and validation as follows:

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 1998

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The Transit uses the ACC-PAC system for financial reporting. The ACC-PAC programs are maintained and designed by the respective Federal and State funding sources. Therefore, the FTA and ODOT are responsible for remediating their software. The Transit will follow through with the assessment and remediation of the hardware's ability to process the software.

The Transit utilizes the GMIS-ECHO system to draw grant funds. The funding sources are responsible for remediating their software.

A vendor of the Transit, Automated Data Processing (ADP), is responsible for remediating the payroll software. Validation and testing of the system has been completed.

A vendor of the Transit, Ryder/ATE, Inc., is responsible for remediating its scheduling, invoicing, and transportation compliance with the Year 2000 issues.

Because of the unprecedented nature of the Year 2000 issue, its effects and success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Transit is or will be Year 2000 ready, that the Transit's remediation efforts will be successful in whole or in part, or that the parties with whom the Transit does business will be Year 2000 ready.

**NOTE 31 - MURRAY RIDGE PRODUCTION CENTER, INC.**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

B. Income Taxes - Murray Ridge Production Center, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.

C. Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Mental Retardation/Developmental Disabilities. During the year ended June 30, 1998 the value of these services was estimated to be \$249,076.

D. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**2. CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject the organization to credit risk include cash on deposit with five financial institutions amounting to \$486,705 at June 30, 1998 which was insured for \$309,537 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$269,717 at June 30, 1998.

**3. INVESTMENTS**

Investments at June 30, 1998 consist of various corporate bonds which are recorded at fair value.

Combining, Individual Fund  
and  
Account Group  
Statements and Schedules

## General Fund

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$4,994,164	\$5,149,400		\$5,149,400	\$155,236
Sales Tax	10,778,000	10,778,253		10,778,253	253
Charges for Services	10,516,828	10,577,117		10,577,117	60,289
Licenses, Permits and Fees	286,441	281,776		281,776	(4,665)
Fines and Forfeitures	819,350	819,772		819,772	422
Intergovernmental	9,365,010	10,325,601		10,325,601	960,591
Interest	7,506,300	7,506,536		7,506,536	236
Other	541,416	463,218		463,218	(78,198)
<b>Total Revenues</b>	<b>44,807,509</b>	<b>45,901,673</b>		<b>45,901,673</b>	<b>1,094,164</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government:</b>					
<b>Legislative and Executive:</b>					
<b>Commissioners:</b>					
Salaries and Wages	741,737	740,189	\$0	740,189	1,548
Fringe Benefits	109,971	101,383	0	101,383	8,588
Supplies and Materials	24,230	15,224	4,687	19,911	4,319
Contractual Services	21,102	22,739	159	22,898	(1,796)
Capital Outlay	6,107	233	2,148	2,381	3,726
Other	8,213	0	2,471	2,471	5,742
<b>Total Commissioners</b>	<b>911,360</b>	<b>879,768</b>	<b>9,465</b>	<b>889,233</b>	<b>22,127</b>
<b>Auditor:</b>					
Salaries and Wages	958,232	955,091	0	955,091	3,141
Fringe Benefits	137,353	131,868	0	131,868	5,485
Supplies and Materials	41,501	35,640	9,864	45,504	(4,003)
Contractual Services	101,263	238,917	7,851	246,768	(145,505)
Other	33,182	0	17,479	17,479	15,703
<b>Total Auditor</b>	<b>1,271,531</b>	<b>1,361,516</b>	<b>35,194</b>	<b>1,396,710</b>	<b>(125,179)</b>
<b>Treasurer:</b>					
Salaries and Wages	274,234	272,362	0	272,362	1,872
Fringe Benefits	36,418	36,418	0	36,418	0
Supplies and Materials	10,544	9,956	3,840	13,796	(3,252)
Contractual Services	5,665	7,600	1,102	8,702	(3,037)
Capital Outlay	17,055	5,912	13,206	19,118	(2,063)
Other	1,912	0	0	0	1,912
<b>Total Treasurer</b>	<b>345,828</b>	<b>332,248</b>	<b>18,148</b>	<b>350,396</b>	<b>(4,568)</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Prosecuting Attorney:</b>					
Salaries and Wages	\$1,907,887	\$1,818,324	\$0	\$1,818,324	\$89,563
Fringe Benefits	352,089	307,666	0	307,666	44,423
Supplies and Materials	25,835	23,038	2,669	25,707	128
Contractual Services	6,633	3,296	468	3,764	2,869
Capital Outlay	48,992	24,308	3,908	28,216	20,776
Other	55,371	54,185	0	54,185	1,186
<b>Total Prosecuting Attorney</b>	<b>2,396,807</b>	<b>2,230,817</b>	<b>7,045</b>	<b>2,237,862</b>	<b>158,945</b>
<b>Board of Revisions:</b>					
Salaries and Wages	56,647	56,602	0	56,602	45
Fringe Benefits	8,167	8,084	0	8,084	83
Supplies and Materials	1,580	1,583	0	1,583	(3)
Other	849	0	849	849	0
<b>Total Board of Revisions</b>	<b>67,243</b>	<b>66,269</b>	<b>849</b>	<b>67,118</b>	<b>125</b>
<b>Board of Elections:</b>					
Salaries and Wages	780,432	1,004,836	0	1,004,836	(224,404)
Fringe Benefits	112,668	111,088	0	111,088	1,580
Supplies and Materials	23,019	13,713	6,187	19,900	3,119
Contractual Services	439,989	202,811	4,468	207,279	232,710
Capital Outlay	2,000	65,477	0	65,477	(63,477)
Other	6,829	0	1,314	1,314	5,515
<b>Total Board of Elections</b>	<b>1,364,937</b>	<b>1,397,925</b>	<b>11,969</b>	<b>1,409,894</b>	<b>(44,957)</b>
<b>Community Maintenance:</b>					
Salaries and Wages	720,814	715,326	0	715,326	5,488
Fringe Benefits	107,900	97,053	0	97,053	10,847
Supplies and Materials	625,021	526,963	84,498	611,461	13,560
Contractual Services	2,079,431	1,874,555	134,024	2,008,579	70,852
Capital Outlay	46,331	24,931	508	25,439	20,892
Other	10,674	4,301	10	4,311	6,363
<b>Total Community Maintenance</b>	<b>3,590,171</b>	<b>3,243,129</b>	<b>219,040</b>	<b>3,462,169</b>	<b>128,002</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1998

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Community Development:</b>					
Salaries and Wages	\$216,994	\$112,069	\$0	\$112,069	\$104,925
Fringe Benefits	31,560	17,130	0	17,130	14,430
Supplies and Materials	2,742	677	849	1,526	1,216
Contractual Services	100,113	12,060	78,480	90,540	9,573
Other	2,521	1,072	0	1,072	1,449
<b>Total Community Development</b>	<b>353,930</b>	<b>143,008</b>	<b>79,329</b>	<b>222,337</b>	<b>131,593</b>
<b>Recorder:</b>					
Salaries and Wages	365,435	364,179	0	364,179	1,256
Fringe Benefits	51,072	50,631	0	50,631	441
Supplies and Materials	8,934	5,437	302	5,739	3,195
Other	1,229	1,675	0	1,675	(446)
<b>Total Recorder</b>	<b>426,670</b>	<b>421,922</b>	<b>302</b>	<b>422,224</b>	<b>4,446</b>
<b>Insurance/Pensions/Taxes:</b>					
Fringe Benefits	3,101,684	2,835,759	500	2,836,259	265,425
Other	0	426	0	426	(426)
<b>Total Insurance/Pensions/Taxes</b>	<b>3,101,684</b>	<b>2,836,185</b>	<b>500</b>	<b>2,836,685</b>	<b>264,999</b>
<b>Miscellaneous:</b>					
Salaries and Wages	62,607	50,438	0	50,438	12,169
Fringe Benefits	9,181	6,540	0	6,540	2,641
Supplies and Materials	4,978	4,287	0	4,287	691
Contractual Services	15,515	9,839	0	9,839	5,676
Capital Outlay	2,298,785	2,050,639	61,400	2,112,039	186,746
Other	900,374	41,150	161,392	202,542	697,832
<b>Total Miscellaneous</b>	<b>3,291,440</b>	<b>2,162,893</b>	<b>222,792</b>	<b>2,385,685</b>	<b>905,755</b>
<b>Total General Government - Legislative and Executive</b>	<b>17,121,601</b>	<b>15,075,680</b>	<b>604,633</b>	<b>15,680,313</b>	<b>1,441,288</b>
<b>Judicial:</b>					
<b>Court of Appeals:</b>					
Contractual Services	186,502	184,255	0	184,255	2,247
<b>Total Court of Appeals</b>	<b>186,502</b>	<b>184,255</b>	<b>0</b>	<b>184,255</b>	<b>2,247</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Common Pleas Court:</b>					
Salaries and Wages	\$1,103,382	\$1,099,732	\$0	\$1,099,732	\$3,650
Fringe Benefits	153,630	151,927	0	151,927	1,703
Supplies and Materials	54,661	25,287	10,399	35,686	18,975
Contractual Services	642,549	525,940	1,195	527,135	115,414
Capital Outlay	145,181	85,644	92,791	178,435	(33,254)
Other	1,895		189	189	1,706
<b>Total Common Pleas Court</b>	<b>2,101,298</b>	<b>1,888,530</b>	<b>104,574</b>	<b>1,993,104</b>	<b>108,194</b>
<b>Domestic Relations-Domestic Relations:</b>					
Salaries and Wages	1,109,921	1,109,134	0	1,109,134	787
Fringe Benefits	154,615	153,344	0	153,344	1,271
Supplies and Materials	31,239	16,290	2,042	18,332	12,907
Contractual Services	10,859	10,127	912	11,039	(180)
Capital Outlay	97,062	16,989	89,128	106,117	(9,055)
Other	21,353	29,102	4,493	33,595	(12,242)
<b>Total Domestic Relations - Domestic Relations</b>	<b>1,425,049</b>	<b>1,334,986</b>	<b>96,575</b>	<b>1,431,561</b>	<b>(6,512)</b>
<b>Domestic Relations-Juvenile Probation:</b>					
Salaries and Wages	1,016,519	1,015,999	0	1,015,999	520
Fringe Benefits	142,200	141,867	0	141,867	333
Supplies and Materials	17,610	22,611	885	23,496	(5,886)
Contractual Services	201,703	192,529	2,995	195,524	6,179
Capital Outlay	3,273	3,273	0	3,273	0
Other	37,963	36,020	0	36,020	1,943
<b>Total Domestic Relations- Juvenile Probation</b>	<b>1,419,268</b>	<b>1,412,299</b>	<b>3,880</b>	<b>1,416,179</b>	<b>3,089</b>
<b>Domestic Relations-Juvenile Detention Home:</b>					
Salaries and Wages	903,880	899,505	0	899,505	4,375
Fringe Benefits	121,258	121,184	0	121,184	74
Supplies and Materials	150,150	147,133	11,116	158,249	(8,099)
Contractual Services	92,145	92,597	2,552	95,149	(3,004)
Capital Outlay	5,385	84,386	2,066	86,452	(81,067)
Other	11,416	9,013	0	9,013	2,403
<b>Total Domestic Relations-Juvenile Detention Home</b>	<b>1,284,234</b>	<b>1,353,818</b>	<b>15,734</b>	<b>1,369,552</b>	<b>(85,318)</b>

(continued)



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Domestic Relations-Child Support:</b>					
Salaries and Wages	\$277,879	\$277,284	\$0	\$277,284	\$595
Fringe Benefits	77,258	75,795	0	75,795	1,463
Supplies and Materials	24,080	19,754	3,038	22,792	1,288
Contractual Services	33,460	32,583	1,000	33,583	(123)
Capital Outlay	7,472	7,126	3,067	10,193	(2,721)
Other	364	1,788	0	1,788	(1,424)
<b>Total Domestic Relations-Child Support:</b>	<b>420,513</b>	<b>414,330</b>	<b>7,105</b>	<b>421,435</b>	<b>(922)</b>
<b>Domestic Relations-Hazel Webber Home:</b>					
Salaries and Wages	307,554	304,698	0	304,698	2,856
Fringe Benefits	36,202	35,482	0	35,482	720
Supplies and Materials	9,595	8,469	3,300	11,769	(2,174)
Contractual Services	27,839	20,624	220	20,844	6,995
Capital Outlay	0	0	0	0	0
Other	6,741	3,949	0	3,949	2,792
<b>Total Domestic Relations-Hazel Webber Home:</b>	<b>387,931</b>	<b>373,222</b>	<b>3,520</b>	<b>376,742</b>	<b>11,189</b>
<b>Probate Court:</b>					
Salaries and Wages	300,143	300,140	0	300,140	3
Fringe Benefits	47,098	42,184	0	42,184	4,914
Supplies and Materials	13,682	9,787	2,348	12,135	1,547
Contractual Services	16,099	13,959	3,600	17,559	(1,460)
Capital Outlay	40,435	68,954	34,763	103,717	(63,282)
Other	2,827	2,087	0	2,087	740
<b>Total Probate Court</b>	<b>420,284</b>	<b>437,111</b>	<b>40,711</b>	<b>477,822</b>	<b>(57,538)</b>
<b>Clerk of Courts:</b>					
Salaries and Wages	640,687	640,671	0	640,671	16
Fringe Benefits	88,616	88,613	0	88,613	3
Supplies and Materials	34,241	34,026	320	34,346	(105)
Contractual Services	31,077	25,327	5,364	30,691	386
Capital Outlay	37,846	0	0	0	37,846
Other	3,300	3,114	0	3,114	186
<b>Total Clerk of Courts</b>	<b>835,767</b>	<b>791,751</b>	<b>5,684</b>	<b>797,435</b>	<b>38,332</b>
<b>Municipal Courts:</b>					
Salaries and Wages	460,788	442,135	0	442,135	18,653
Fringe Benefits	90,223	69,635	0	69,635	20,588
Contractual Services	114,016	104,921	0	104,921	9,095
<b>Total Municipal Courts</b>	<b>665,027</b>	<b>616,691</b>	<b>0</b>	<b>616,691</b>	<b>48,336</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Education Law Libraries:</b>					
Salaries and Wages	\$39,266	\$39,041	\$0	\$39,041	\$225
Fringe Benefits	6,149	5,478	0	5,478	671
<b>Total Education Law Libraries</b>	<b>45,415</b>	<b>44,519</b>	<b>0</b>	<b>44,519</b>	<b>896</b>
<b>Total General Government - Judicial</b>	<b>9,191,288</b>	<b>8,851,512</b>	<b>277,783</b>	<b>9,129,295</b>	<b>61,993</b>
<b>Public Safety:</b>					
<b>Coroner:</b>					
Salaries and Wages	249,962	249,956	0	249,956	6
Fringe Benefits	41,866	35,056	0	35,056	6,810
Supplies and Materials	1,539	1,358	0	1,358	181
Contractual Services	68,519	61,174	10,195	71,369	(2,850)
Other	4,726	4,462	0	4,462	264
<b>Total Coroner</b>	<b>366,612</b>	<b>352,006</b>	<b>10,195</b>	<b>362,201</b>	<b>4,411</b>
<b>Sheriff:</b>					
Salaries and Wages	4,566,986	4,542,518	0	4,542,518	24,468
Fringe Benefits	670,007	650,033	0	650,033	19,974
Supplies and Materials	197,740	142,500	44,666	187,166	10,574
Contractual Services	854,091	630,443	65,071	695,514	158,577
Capital Outlay	139,477	94,950	43,460	138,410	1,067
Other	60,101	56,488	0	56,488	3,613
<b>Total Sheriff</b>	<b>6,488,402</b>	<b>6,116,932</b>	<b>153,197</b>	<b>6,270,129</b>	<b>218,273</b>
<b>Hazardous Materials Coordination:</b>					
Salaries and Wages	39,010	38,367	0	38,367	643
Fringe Benefits	5,327	5,144	0	5,144	183
Supplies and Materials	78	0	0	0	78
Capital Outlay	1,252	929	338	1,267	(15)
<b>Total Hazardous Materials Coordination</b>	<b>45,667</b>	<b>44,440</b>	<b>338</b>	<b>44,778</b>	<b>889</b>
<b>Community Disaster Services:</b>					
Salaries and Wages	61,279	59,403	0	59,403	1,876
Fringe Benefits	8,278	8,088	0	8,088	190
Supplies and Materials	8,866	5,679	150	5,829	3,037
Contractual Services	11,135	7,602	0	7,602	3,533
Capital Outlay	20,683	23,161	4,530	27,691	(7,008)
Other	1,771	1,641	605	2,246	(475)
<b>Total Community Disaster Services</b>	<b>112,012</b>	<b>105,574</b>	<b>5,285</b>	<b>110,859</b>	<b>1,153</b>
<b>Total Public Safety</b>	<b>7,012,693</b>	<b>6,618,952</b>	<b>169,015</b>	<b>6,787,967</b>	<b>224,726</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1998

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Public Works:</b>					
<b>Engineer:</b>					
Salaries and Wages	\$162,008	\$158,198	\$0	\$158,198	\$3,810
Fringe Benefits	25,674	23,014	0	23,014	2,660
Supplies and Materials	6,112	3,679	1,037	4,716	1,396
Capital Outlay	3,485	530	0	530	2,955
Other	3,506	792	0	792	2,714
<b>Total Public Works:</b>	<b>200,785</b>	<b>186,213</b>	<b>1,037</b>	<b>187,250</b>	<b>13,535</b>
<b>Health:</b>					
<b>Registration of Vital Statistics:</b>					
Contractual Services	4,462	4,367	0	4,367	95
<b>Total Health</b>	<b>4,462</b>	<b>4,367</b>	<b>0</b>	<b>4,367</b>	<b>95</b>
<b>Human Services:</b>					
<b>Soldiers' Relief Commission Board:</b>					
Salaries and Wages	207,585	207,411	0	207,411	174
Fringe Benefits	32,864	29,073	0	29,073	3,791
Capital Outlay	7,622	12,450	1,846	14,296	(6,674)
Other	218,036	202,115	151	202,266	15,770
<b>Total Soldiers' Relief Commission Board</b>	<b>466,107</b>	<b>451,049</b>	<b>1,997</b>	<b>453,046</b>	<b>13,061</b>
<b>Public Assistance:</b>					
Other - Grants	931,791	820,668	0	820,668	111,123
<b>Total Public Assistance</b>	<b>931,791</b>	<b>820,668</b>	<b>0</b>	<b>820,668</b>	<b>111,123</b>
<b>Total Human Services</b>	<b>1,397,898</b>	<b>1,271,717</b>	<b>1,997</b>	<b>1,273,714</b>	<b>124,184</b>
<b>Capital Outlay:</b>					
Capital Improvements	4,736,004	2,591,114	1,256,309	3,847,423	888,581
<b>Intergovernmental:</b>					
Contractual Services	3,301	0	0	0	3,301
Other - Grants	347,738	337,616	40	337,656	10,082
<b>Total Intergovernmental</b>	<b>351,039</b>	<b>337,616</b>	<b>40</b>	<b>337,656</b>	<b>13,383</b>
<b>Total Expenditures</b>	<b>40,015,770</b>	<b>34,937,171</b>	<b>2,310,814</b>	<b>37,247,985</b>	<b>2,767,785</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>4,791,739</b>	<b>10,964,502</b>	<b>(2,310,814)</b>	<b>8,653,688</b>	<b>(3,861,949)</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Note	\$39,000	\$39,506	\$0	\$39,506	\$506
Advances - In	2,451,954	3,398,754	0	3,398,754	946,800
Advances - Out	(2,911,160)	(2,911,160)	0	(2,911,160)	0
Operating Transfers - In	19,219	770,479	0	770,479	751,260
Operating Transfers - Out	(4,664,862)	(4,867,397)	0	(4,867,397)	(202,535)
<b>Total Other Financing Sources (Uses)</b>	<u>(5,065,849)</u>	<u>(3,569,818)</u>	<u>0</u>	<u>(3,569,818)</u>	<u>1,496,031</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(274,110)	7,394,684	<u>(\$2,310,814)</u>	<u>\$5,083,870</u>	<u>\$5,357,980</u>
Fund Balance at Beginning of Year	<u>25,040,454</u>	<u>25,040,454</u>			
<b>Fund Balance at End of Year</b>	<u><u>\$24,766,344</u></u>	<u><u>\$32,435,138</u></u>			

## Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

continued

## Special Revenue Funds

(continued)

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

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

**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  
Medicaid Outreach

**Lorain County, Ohio**  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 1998

	<u>Jail Facility Operation</u>	<u>Dog and Kennel</u>	<u>Solid Waste</u>	<u>Community Based Correctional Facility</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,294,638	\$274,515	\$2,179,724	\$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	802,957	0	0	0
Accounts	16,950	3,936	157,151	0
Interfund	0	0	0	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	0	1,285	363,428
Materials and Supplies				
Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<b>Total Assets</b>	<b><u>\$5,114,545</u></b>	<b><u>\$278,451</u></b>	<b><u>\$2,338,160</u></b>	<b><u>\$363,428</u></b>
<b>Liabilities</b>				
Accounts Payable	\$86,727	\$22,687	\$12,424	\$0
Contracts Payable	0	0	0	0
Accrued Wages	118,409	10,617	5,817	0
Compensated Absences Payable	0	1,534	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Intergovernmental Payable	32,251	2,380	1,353	363,428
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b><u>237,387</u></b>	<b><u>37,218</u></b>	<b><u>19,594</u></b>	<b><u>363,428</u></b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	36,647	432	9,944	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)	4,840,511	240,801	2,308,622	0
<b>Total Fund Equity (Deficit)</b>	<b><u>4,877,158</u></b>	<b><u>241,233</u></b>	<b><u>2,318,566</u></b>	<b><u>0</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$5,114,545</u></b>	<b><u>\$278,451</u></b>	<b><u>\$2,338,160</u></b>	<b><u>\$363,428</u></b>



<u>Human Services</u>	<u>Substance Abuse/ Mental Health</u>	<u>Real Estate Assessment</u>	<u>DRETAC</u>	<u>Certificate of Title</u>	<u>Recorder's Equipment</u>
\$658,690	\$115,128	\$3,836,135	\$505,790	\$231,728	\$324,400
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
9,656	0	0	1,310	11,790	912
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
792,422	0	0	0	0	0
8,181	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,468,949</u>	<u>\$115,128</u>	<u>\$3,836,135</u>	<u>\$507,100</u>	<u>\$243,518</u>	<u>\$325,312</u>
\$928,683	\$50,964	\$252,131	\$11,854	\$10,811	\$46,075
0	0	0	0	0	0
460,569	5,096	30,747	14,414	33,921	0
51,225	0	0	0	7,285	0
0	15,000	0	0	0	0
18,132	0	940	93	0	0
98,573	1,188	6,089	3,828	8,171	0
0	0	0	0	0	0
<u>1,557,182</u>	<u>72,248</u>	<u>289,907</u>	<u>30,189</u>	<u>60,188</u>	<u>46,075</u>
141,209	60,930	585,806	15,244	4,599	140,162
8,181	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(237,623)	(18,050)	2,960,422	461,667	178,731	139,075
<u>(88,233)</u>	<u>42,880</u>	<u>3,546,228</u>	<u>476,911</u>	<u>183,330</u>	<u>279,237</u>
<u>\$1,468,949</u>	<u>\$115,128</u>	<u>\$3,836,135</u>	<u>\$507,100</u>	<u>\$243,518</u>	<u>\$325,312</u>

(continued)

**Lorain County, Ohio**  
Combining Balance Sheet  
*All Special Revenue Funds (continued)*  
December 31, 1998

	<u>Intensive Supervision</u>	<u>Motor Vehicle Gasoline Tax</u>	<u>Bascule Bridge</u>	<u>Community Housing Improvement</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$76,353	\$1,018,556	\$20,427	\$11,720
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	0	0	0
Interfund	0	0	0	0
Due From Other Funds	0	6,535	0	0
Due From Agency Funds:				
Property and Other Taxes	0	0	0	0
Special Assessments	0	0	0	0
Intergovernmental Receivable	0	240,365	91,148	0
Materials and Supplies				
Inventory	0	690,031	150	0
Notes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<b>Total Assets</b>	<b><u>\$76,353</u></b>	<b><u>\$1,955,487</u></b>	<b><u>\$111,725</u></b>	<b><u>\$11,720</u></b>
<b>Liabilities</b>				
Accounts Payable	\$300	\$269,611	\$10,945	\$0
Contracts Payable	0	47,586	0	0
Accrued Wages	17,264	179,923	17,975	0
Compensated Absences Payable	0	29,570	1,540	0
Interfund Payable	85,171	0	225,000	11,850
Due to Other Funds	0	0	0	0
Intergovernmental Payable	4,237	41,869	3,931	0
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b><u>106,972</u></b>	<b><u>568,559</u></b>	<b><u>259,391</u></b>	<b><u>11,850</u></b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	0	51,803	5,144	6,744
Reserved for Inventory	0	690,031	150	0
Reserved for Loans Receivable	0	0	0	0
Reserved for Notes Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	(30,619)	645,094	(152,960)	(6,874)
<b>Total Fund Equity (Deficit)</b>	<b><u>(30,619)</u></b>	<b><u>1,386,928</u></b>	<b><u>(147,666)</u></b>	<b><u>(130)</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$76,353</u></b>	<b><u>\$1,955,487</u></b>	<b><u>\$111,725</u></b>	<b><u>\$11,720</u></b>

<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>
\$784,936	\$693,013	\$0	\$141,136	\$167,349	\$577,370
0	0	0	0	0	6,101
0	0	0	0	0	0
0	0	0	0	0	0
0	4,979	0	1,450	6,331	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	349,445	0	0	425,336
0	0	0	0	0	0
6,740	139,149	0	0	0	0
0	0	0	0	0	6,612
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$791,676</u>	<u>\$837,141</u>	<u>\$349,445</u>	<u>\$142,586</u>	<u>\$173,680</u>	<u>\$1,015,419</u>
\$23,589	\$37,266	\$0	\$0	\$5,708	\$2,338
0	0	0	0	0	0
24,307	54,451	0	0	0	16,757
2,072	6,657	0	0	0	1,712
0	0	0	0	0	0
0	79	0	0	0	0
5,496	12,508	0	0	0	3,551
0	0	349,445	0	0	425,336
<u>55,464</u>	<u>110,961</u>	<u>349,445</u>	<u>0</u>	<u>5,708</u>	<u>449,694</u>
7,462	7,230	0	0	1,492	0
0	0	0	0	0	6,612
0	0	0	0	0	0
0	0	0	0	0	0
728,750	718,950	0	142,586	166,480	559,113
<u>736,212</u>	<u>726,180</u>	<u>0</u>	<u>142,586</u>	<u>167,972</u>	<u>565,725</u>
<u>\$791,676</u>	<u>\$837,141</u>	<u>\$349,445</u>	<u>\$142,586</u>	<u>\$173,680</u>	<u>\$1,015,419</u>

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
*All Special Revenue Funds (continued)*  
December 31, 1998

	<u>Children Services</u>	<u>MRDD</u>	<u>Supportive Living</u>	<u>Community Mental Health</u>	<u>Golden Acres</u>
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$4,779,350	\$15,976,446	\$1,191,557	\$4,742,236	\$7,978,265
Cash and Cash Equivalents in Segregated Accounts	30,925	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	0
Receivables:					
Sales Tax	0	0	0	0	0
Accounts	0	34,877	1,246	2,000	0
Interfund	0	0	0	500,000	0
Due From Other Funds	0	0	0	0	0
Due From Agency Funds:					
Property and Other Taxes	5,026,640	6,788,735	0	6,263,294	0
Special Assessments	0	0	0	0	0
Intergovernmental Receivable	0	818,179	156,451	384,703	0
Materials and Supplies					
Inventory	0	73,616	0	790	43,161
Notes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	850,220	0
<b>Total Assets</b>	<b><u>\$9,836,915</u></b>	<b><u>\$23,691,853</u></b>	<b><u>\$1,349,254</u></b>	<b><u>\$12,743,243</u></b>	<b><u>\$8,021,426</u></b>
<b>Liabilities</b>					
Accounts Payable	\$185,120	\$303,758	\$306,142	\$0	\$138,347
Contracts Payable	0	0	0	0	0
Accrued Wages	244,475	645,705	159,499	32,581	129,650
Compensated Absences Payable	37,155	54,177	0	0	9,634
Interfund Payable	0	0	0	0	0
Due to Other Funds	1,745	0	0	0	140
Intergovernmental Payable	54,254	162,809	14,090	7,820	29,806
Deferred Revenue	5,026,640	6,788,735	0	6,263,294	0
<b>Total Liabilities</b>	<b><u>5,549,389</u></b>	<b><u>7,955,184</u></b>	<b><u>479,731</u></b>	<b><u>6,303,695</u></b>	<b><u>307,577</u></b>
<b>Fund Equity</b>					
Fund Balance:					
Reserved for Encumbrances	0	174,446	72,998	0	28,658
Reserved for Inventory	0	73,616	0	790	43,161
Reserved for Loans Receivable	0	0	0	850,220	0
Reserved for Notes Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	4,287,526	15,488,607	796,525	5,588,538	7,642,030
<b>Total Fund Equity (Deficit)</b>	<b><u>4,287,526</u></b>	<b><u>15,736,669</u></b>	<b><u>869,523</u></b>	<b><u>6,439,548</u></b>	<b><u>7,713,849</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$9,836,915</u></b>	<b><u>\$23,691,853</u></b>	<b><u>\$1,349,254</u></b>	<b><u>\$12,743,243</u></b>	<b><u>\$8,021,426</u></b>

<u>Metropolitan Enforcement Group</u>	<u>Child Support Enforcement Agency</u>	<u>Crime Laboratory</u>	<u>911 System</u>	<u>Alcohol and Drug Service Board</u>
\$516,385	\$2,892,212	\$2,071	\$1,167,185	\$568,959
60,078	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	83,065	0	0	0
0	0	0	0	0
0	0	0	0	0
354,447	0	177,222	1,060,110	0
0	0	0	0	0
585	0	0	0	168,772
0	2,748	0	773	1,051
0	0	0	0	0
0	0	0	0	0
<u>\$931,495</u>	<u>\$2,978,025</u>	<u>\$179,293</u>	<u>\$2,228,068</u>	<u>\$738,782</u>
\$11,498	\$265,498	\$0	\$32,035	\$8,060
0	0	0	0	0
22,928	153,734	0	31,301	13,572
0	0	0	1,644	3,020
0	0	0	0	0
0	29,339	0	81	0
5,656	33,289	0	7,075	2,901
354,447	0	177,222	1,060,110	0
<u>394,529</u>	<u>481,860</u>	<u>177,222</u>	<u>1,132,246</u>	<u>27,553</u>
2,209	19,395	0	41,084	0
0	2,748	0	773	1,051
0	0	0	0	0
0	0	0	0	0
534,757	2,474,022	2,071	1,053,965	710,178
<u>536,966</u>	<u>2,496,165</u>	<u>2,071</u>	<u>1,095,822</u>	<u>711,229</u>
<u>\$931,495</u>	<u>\$2,978,025</u>	<u>\$179,293</u>	<u>\$2,228,068</u>	<u>\$738,782</u>

(continued)

**Lorain County, Ohio**  
Combining Balance Sheet  
*All Special Revenue Funds (continued)*  
December 31, 1998

	<u>Law Enforcement Trust</u>	<u>Community Development Block Grant</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Totals</u>
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$0	\$182,418	\$233,712	\$254,153	\$56,396,557
Cash and Cash Equivalents in Segregated Accounts	1,109,998	49,276	168,990	0	1,425,368
Cash and Cash Equivalents with Fiscal Agents	0	344,459	0	0	344,459
Receivables:					
Sales Tax	0	0	0	0	802,957
Accounts	0	0	353	3,804	339,810
Interfund	0	0	0	0	500,000
Due From Other Funds	0	0	4,219	0	10,754
Due From Agency Funds:					
Property and Other Taxes	0	0	0	0	20,445,229
Special Assessments	0	0	0	11,960	11,960
Intergovernmental Receivable	0	0	57,301	0	3,220,528
Materials and Supplies					
Inventory	0	0	2,230	0	829,343
Notes Receivable	0	644,053	0	0	644,053
Loans Receivable	0	0	0	0	850,220
<b>Total Assets</b>	<b><u>\$1,109,998</u></b>	<b><u>\$1,220,206</u></b>	<b><u>\$466,805</u></b>	<b><u>\$269,917</u></b>	<b><u>\$85,821,238</u></b>
<b>Liabilities</b>					
Accounts Payable	\$0	\$26,974	\$1,935	\$57,235	\$3,108,715
Contracts Payable	0	0	0	0	47,586
Accrued Wages	0	0	21,424	5,754	2,450,890
Compensated Absences Payable	0	0	287	0	207,512
Interfund Payable	0	474,696	81,956	69,700	963,373
Due to Other Funds	0	0	2,024	0	52,573
Intergovernmental Payable	0	0	5,623	1,139	913,315
Deferred Revenue	0	0	0	11,960	20,457,189
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>501,670</u></b>	<b><u>113,249</u></b>	<b><u>145,788</u></b>	<b><u>28,201,153</u></b>
<b>Fund Equity</b>					
Fund Balance:					
Reserved for Encumbrances	0	0	13,247	10,672	1,437,557
Reserved for Inventory	0	0	2,230	0	829,343
Reserved for Loans Receivable	0	0	0	0	850,220
Reserved for Notes Receivable	0	644,053	0	0	644,053
Unreserved, Undesignated (Deficit)	1,109,998	74,483	338,079	113,457	53,858,912
<b>Total Fund Equity (Deficit)</b>	<b><u>1,109,998</u></b>	<b><u>718,536</u></b>	<b><u>353,556</u></b>	<b><u>124,129</u></b>	<b><u>57,620,085</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$1,109,998</u></b>	<b><u>\$1,220,206</u></b>	<b><u>\$466,805</u></b>	<b><u>\$269,917</u></b>	<b><u>\$85,821,238</u></b>

**Lorain County, Ohio**  
 Combining Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
*All Special Revenue Funds*  
 For the Year Ended December 31, 1998

	Jail Facility Operation	Dog and Kennel	Solid Waste	Community Based Correctional Facility	Human Services	Substance Abuse/ Mental Health
<b>Revenues</b>						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax	4,676,705	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	303,145	1,762,575	0	0	0
Fines and Forfeitures	0	8,650	0	0	0	0
Intergovernmental	0	0	69	1,529,950	13,038,740	196,991
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Other	0	0	0	0	3,256	0
<b>Total Revenues</b>	<b>4,676,705</b>	<b>311,795</b>	<b>1,762,644</b>	<b>1,529,950</b>	<b>13,041,996</b>	<b>196,991</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	0	0	0	0	270,790
Public Works	3,051,498	0	0	0	0	0
Health	0	259,552	1,882,769	0	0	0
Human Services	0	0	0	0	15,271,361	0
Economic Development and Assistance	0	0	0	0	0	0
Intergovernmental	0	0	0	1,529,950	0	0
<b>Total Expenditures</b>	<b>3,051,498</b>	<b>259,552</b>	<b>1,882,769</b>	<b>1,529,950</b>	<b>15,271,361</b>	<b>270,790</b>
Excess of Revenues Over (Under) Expenditures	1,625,207	52,243	(120,125)	0	(2,229,365)	(73,799)
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	3,243	0	0	0	573,099	0
Operating Transfers - Out	0	0	(62,608)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>3,243</b>	<b>0</b>	<b>(62,608)</b>	<b>0</b>	<b>573,099</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,628,450	52,243	(182,733)	0	(1,656,266)	(73,799)
Fund Balances (Deficit) at Beginning of Year	3,248,708	188,990	2,501,299	0	1,567,827	116,679
Increase (Decrease) in Reserve for Inventory	0	0	0	0	206	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$4,877,158</b>	<b>\$241,233</b>	<b>\$2,318,566</b>	<b>\$0</b>	<b>(\$88,233)</b>	<b>\$42,880</b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
*All Special Revenue Funds (continued)*  
For the Year Ended December 31, 1998

	Real Estate Assessment	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
<b>Revenues</b>						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0	0	0
Charges for Services	1,927,508	316,721	923,336	0	0	1,945,822
Licenses, Permits and Fees	0	0	0	299,768	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	0	0	0	0	446,232	4,208,780
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	63,677
Other	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,927,508</b>	<b>316,721</b>	<b>923,336</b>	<b>299,768</b>	<b>446,232</b>	<b>6,218,279</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	2,785,035	316,585	688,946	335,601	0	0
Judicial	0	0	19,322	0	0	0
Public Safety	0	0	0	0	437,087	0
Public Works	0	0	0	0	0	5,880,260
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
Intergovernmental	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,785,035</b>	<b>316,585</b>	<b>708,268</b>	<b>335,601</b>	<b>437,087</b>	<b>5,880,260</b>
Excess of Revenues Over (Under) Expenditures	(857,527)	136	215,068	(35,833)	9,145	338,019
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	0	0	0	0	0	0
Operating Transfers - Out	0	0	(157,943)	0	0	(265,645)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(157,943)</b>	<b>0</b>	<b>0</b>	<b>(265,645)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(857,527)	136	57,125	(35,833)	9,145	72,374
Fund Balances (Deficit) at Beginning of Year	4,403,755	476,775	126,205	315,070	(39,764)	1,095,861
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0	218,693
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$3,546,228</b>	<b>\$476,911</b>	<b>\$183,330</b>	<b>\$279,237</b>	<b>(\$30,619)</b>	<b>\$1,386,928</b>



Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped	Indigent Guardianship	Computerized Legal Research	TB Clinic	Children Services
\$0	\$0	\$0	\$0	\$360,999	\$0	\$0	\$427,503	\$5,205,051
0	0	0	0	0	0	0	0	0
0	0	139,797	4,979	0	62,510	9,226	7,602	0
0	0	0	0	0	0	139,279	0	0
0	0	0	0	0	0	0	0	0
418,063	0	616,668	1,186,515	0	0	0	35,541	5,894,862
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<b>418,063</b>	<b>0</b>	<b>756,465</b>	<b>1,191,494</b>	<b>360,999</b>	<b>62,510</b>	<b>148,505</b>	<b>470,646</b>	<b>11,099,913</b>
0	0	0	0	0	0	260,093	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
363,667	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	411,000	0
0	0	686,548	1,247,819	360,999	0	0	0	9,346,195
0	31,776	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<b>363,667</b>	<b>31,776</b>	<b>686,548</b>	<b>1,247,819</b>	<b>360,999</b>	<b>0</b>	<b>260,093</b>	<b>411,000</b>	<b>9,346,195</b>
54,396	(31,776)	69,917	(56,325)	0	62,510	(111,588)	59,646	1,753,718
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
54,396	(31,776)	69,917	(56,325)	0	62,510	(111,588)	59,646	1,753,718
(201,938)	31,646	666,295	782,505	0	80,076	279,560	508,518	2,533,808
(124)	0	0	0	0	0	0	(2,439)	0
<b>(\$147,666)</b>	<b>(\$130)</b>	<b>\$736,212</b>	<b>\$726,180</b>	<b>\$0</b>	<b>\$142,586</b>	<b>\$167,972</b>	<b>\$565,725</b>	<b>\$4,287,526</b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
*All Special Revenue Funds (continued)*  
For the Year Ended December 31, 1998

	MRDD	Supportive Living	Community Mental Health	Golden Acres	Metropolitan Enforcement Group	Child Support Enforcement Agency
<b>Revenues</b>						
Property and Other Taxes	\$4,948,522	\$0	\$6,156,704	\$1,058,195	\$343,881	\$0
Sales Tax	0	0	0	0	0	0
Charges for Services	1,086,121	0	2,000	754,717	0	773,581
Licenses, Permits and Fees	0	1,246	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	9,867,304	1,183,127	10,376,476	580,301	450,497	3,678,191
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Other	0	0	0	0	0	0
<b>Total Revenues</b>	<b>15,901,947</b>	<b>1,184,373</b>	<b>16,535,180</b>	<b>2,393,213</b>	<b>794,378</b>	<b>4,451,772</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	0	0	0	799,428	0
Public Works	0	0	0	0	0	0
Health	100,616	2,583,495	16,218,599	3,091,662	0	0
Human Services	19,193,023	0	0	0	0	3,505,361
Economic Development and Assistance	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>19,293,639</b>	<b>2,583,495</b>	<b>16,218,599</b>	<b>3,091,662</b>	<b>799,428</b>	<b>3,505,361</b>
Excess of Revenues Over (Under) Expenditures	(3,391,692)	(1,399,122)	316,581	(698,449)	(5,050)	946,411
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	908	2,178,525	0	0	0	0
Operating Transfers - Out	(806,268)	(908)	0	0	0	(573,099)
<b>Total Other Financing Sources (Uses)</b>	<b>(805,360)</b>	<b>2,177,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(573,099)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,197,052)	778,495	316,581	(698,449)	(5,050)	373,312
Fund Balances (Deficit) at Beginning of Year	19,918,910	91,028	6,123,372	8,409,867	542,016	2,122,690
Increase (Decrease) in Reserve for Inventory	14,811	0	(405)	2,431	0	163
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$15,736,669</b>	<b>\$869,523</b>	<b>\$6,439,548</b>	<b>\$7,713,849</b>	<b>\$536,966</b>	<b>\$2,496,165</b>

Crime Laboratory	911 System	Alcohol and Drug Service Board	Law Enforcement Trust	Community Development Block Grant	Other Public Safety	Other	Totals
\$178,245	\$1,030,339	\$0	\$0	\$0	\$0	\$0	\$19,709,439
0	0	0	0	0	0	0	4,676,705
0	0	0	0	0	31,948	77,904	8,063,772
0	0	0	0	0	1,226	0	2,507,239
0	0	0	336,239	0	180,157	0	525,046
14,661	120,211	2,997,899	0	694,977	625,829	288,487	58,450,371
0	0	0	0	0	0	10,684	10,684
0	0	0	0	48,935	3,448	0	116,060
0	0	213	0	0	0	0	3,469
<u>192,906</u>	<u>1,150,550</u>	<u>2,998,112</u>	<u>336,239</u>	<u>743,912</u>	<u>842,608</u>	<u>377,075</u>	<u>94,062,785</u>
0	0	0	0	0	0	52,505	4,438,765
0	0	0	0	0	0	0	19,322
230,548	1,024,625	0	438,460	0	841,288	0	4,042,226
0	64	0	0	0	11	150	9,295,650
0	0	2,896,623	0	0	0	259,615	27,703,931
0	0	0	0	0	2,961	186,024	49,800,291
0	0	0	0	594,401	0	0	626,177
0	0	0	0	0	0	0	1,529,950
<u>230,548</u>	<u>1,024,689</u>	<u>2,896,623</u>	<u>438,460</u>	<u>594,401</u>	<u>844,260</u>	<u>498,294</u>	<u>97,456,312</u>
<u>(37,642)</u>	<u>125,861</u>	<u>101,489</u>	<u>(102,221)</u>	<u>149,511</u>	<u>(1,652)</u>	<u>(121,219)</u>	<u>(3,393,527)</u>
0	0	0	0	0	23,275	62,608	2,841,658
0	(58,575)	0	0	0	0	(13,722)	(1,938,768)
0	(58,575)	0	0	0	23,275	48,886	902,890
(37,642)	67,286	101,489	(102,221)	149,511	21,623	(72,333)	(2,490,637)
39,713	1,029,080	609,956	1,212,219	569,025	329,703	196,462	59,875,916
0	(544)	(216)	0	0	2,230	0	234,806
<u>\$2,071</u>	<u>\$1,095,822</u>	<u>\$711,229</u>	<u>\$1,109,998</u>	<u>\$718,536</u>	<u>\$353,556</u>	<u>\$124,129</u>	<u>\$57,620,085</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, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Sales Tax	\$4,603,000	\$4,601,233		\$4,601,233	(\$1,767)
<b>Total Revenues</b>	<b>4,603,000</b>	<b>4,601,233</b>		<b>4,601,233</b>	<b>(1,767)</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	2,160,000	1,922,020	\$0	1,922,020	237,980
Fringe Benefits	675,100	611,698	0	611,698	63,402
Supplies and Materials	296,037	104,634	6,741	111,375	184,662
Equipment	595,041	273,242	28,250	301,492	293,549
Contractual Services	195,369	21,144	4,866	26,010	169,359
Fees	250,000	97,020	37,851	134,871	115,129
Other	34,100	11,055	215	11,270	22,830
<b>Total Expenditures</b>	<b>4,205,647</b>	<b>3,040,813</b>	<b>77,923</b>	<b>3,118,736</b>	<b>1,086,911</b>
Excess of Revenues Over (Under) Expenditures	397,353	1,560,420	(77,923)	1,482,497	1,085,144
<b>Other Financing Sources</b>					
Transfers-In	0	3,243	0	3,243	3,243
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	397,353	1,563,663	(\$77,923)	\$1,485,740	\$1,088,387
Fund Balance at Beginning of Year	2,730,975	2,730,975			
<b>Fund Balance at End of Year</b>	<b>\$3,128,328</b>	<b>\$4,294,638</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Dog and Kennel Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$4,000	\$0		\$0	(\$4,000)
Licenses, Permits and Fees	289,000	299,209		299,209	10,209
Fines and Forfeitures	21,000	8,775		8,775	(12,225)
<b>Total Revenues</b>	<b>314,000</b>	<b>307,984</b>		<b>307,984</b>	<b>(6,016)</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	138,970	138,181	\$0	138,181	789
Fringe Benefits	48,135	41,131	0	41,131	7,004
Supplies and Materials	17,667	15,699	0	15,699	1,968
Equipment	16,485	24,097	259	24,356	(7,871)
Contractual Services	3,000	408	350	758	2,242
Capital Outlay	151,460	0	10,920	10,920	140,540
Fees	1,800	630	0	630	1,170
Other	37,396	17,212	11,590	28,802	8,594
<b>Total Expenditures</b>	<b>414,913</b>	<b>237,358</b>	<b>23,119</b>	<b>260,477</b>	<b>154,436</b>
Excess of Revenues Over (Under) Expenditures	(100,913)	70,626	<u>(\$23,119)</u>	<u>\$47,507</u>	<u>\$148,420</u>
Fund Balance at Beginning of Year	203,889	203,889			
<b>Fund Balance at End of Year</b>	<b>\$102,976</b>	<b>\$274,515</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Solid Waste Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$1,588,849	\$1,704,215		\$1,704,215	\$115,366
<b>Total Revenues</b>	<b>1,588,849</b>	<b>1,704,215</b>		<b>1,704,215</b>	<b>115,366</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	102,312	79,012	\$0	79,012	23,300
Fringe Benefits	29,338	20,945	0	20,945	8,393
Supplies and Materials	28,147	11,658	20	11,678	16,469
Equipment	14,109	7,808	0	7,808	6,301
Contractual Services	226,161	95,816	8,249	104,065	122,096
Other	1,849,250	1,690,646	14,099	1,704,745	144,505
<b>Total Expenditures</b>	<b>2,249,317</b>	<b>1,905,885</b>	<b>22,368</b>	<b>1,928,253</b>	<b>321,064</b>
Excess of Revenues Over (Under) Expenditures	(660,468)	(201,670)	(22,368)	(224,038)	436,430
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - Out	(62,608)	(62,608)	0	(62,608)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(62,608)</b>	<b>(62,608)</b>	<b>0</b>	<b>(62,608)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(723,076)	(264,278)	<u>(\$22,368)</u>	<u>(\$286,646)</u>	<u>\$436,430</u>
Fund Balance at Beginning of Year	2,444,002	2,444,002			
<b>Fund Balance at End of Year</b>	<b><u>\$1,720,926</u></b>	<b><u>\$2,179,724</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Based Correctional Facility Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$1,648,391	\$1,648,391		\$1,648,391	\$0
<b>Total Revenues</b>	<b>1,648,391</b>	<b>1,648,391</b>		<b>1,648,391</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Intergovernmental:					
Supplies & Materials	8,798	0	\$0	0	8,798
Equipment	37,995	0	0	0	37,995
Contractual Services	1,562,052	1,648,391	41,374	1,689,765	(127,713)
<b>Total Expenditures</b>	<b>1,608,845</b>	<b>1,648,391</b>	<b>41,374</b>	<b>1,689,765</b>	<b>(80,920)</b>
Excess of Revenues Over (Under) Expenditures	39,546	0	(41,374)	(41,374)	(80,920)
<b>Other Financing Uses</b>					
Advances-Out	(951,554)	0	0	0	951,554
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(912,008)	0	<u>(\$41,374)</u>	<u>(\$41,374)</u>	<u>\$870,634</u>
Fund Balance at Beginning of Year	0	0			
<b>Fund Balance at End of Year</b>	<b><u>(\$912,008)</u></b>	<b><u>\$0</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Human Services Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$12,266,320	\$12,246,318		\$12,246,318	(\$20,002)
<b>Total Revenues</b>	<b>12,266,320</b>	<b>12,246,318</b>		<b>12,246,318</b>	<b>(20,002)</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	5,903,301	5,868,095	\$0	5,868,095	35,206
Fringe Benefits	950,672	877,649	0	877,649	73,023
Supplies and Materials	397,338	362,836	26,504	389,340	7,998
Equipment	245,919	188,734	14,678	203,412	42,507
Contractual Services	5,852,284	5,554,498	7,910	5,562,408	289,876
Fees	146,091	146,091	0	146,091	0
Other	1,737,611	1,556,901	207,578	1,764,479	(26,868)
<b>Total Expenditures</b>	<b>15,233,216</b>	<b>14,554,804</b>	<b>256,670</b>	<b>14,811,474</b>	<b>421,742</b>
Excess of Revenues Over (Under) Expenditures	(2,966,896)	(2,308,486)	(256,670)	(2,565,156)	401,740
<b>Other Financing Sources</b>					
Operating Transfers - In	573,099	573,099	0	573,099	0
<b>Total Other Financing Sources</b>	<b>573,099</b>	<b>573,099</b>	<b>0</b>	<b>573,099</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(2,393,797)	(1,735,387)	<u>(\$256,670)</u>	<u>(\$1,992,057)</u>	<u>\$401,740</u>
Fund Balance at Beginning of Year	2,394,077	2,394,077			
<b>Fund Balance at End of Year</b>	<b>\$280</b>	<b>\$658,690</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Substance Abuse/Mental Health Fund 213*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$261,366	\$261,366		\$261,366	\$0
<b>Total Revenues</b>	<b>261,366</b>	<b>261,366</b>		<b>261,366</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	86,250	69,443	\$0	69,443	16,807
Fringe Benefits	21,149	16,916	0	16,916	4,233
Supplies and Materials	16,604	9,018	3,800	12,818	3,786
Equipment	1,700	215	0	215	1,485
Contractual Services	184,347	122,908	108,094	231,002	(46,655)
Other	1,700	1,787	0	1,787	(87)
<b>Total Expenditures</b>	<b>311,750</b>	<b>220,287</b>	<b>111,894</b>	<b>332,181</b>	<b>(20,431)</b>
Excess of Revenues Over (Under) Expenditures	(50,384)	41,079	<u>(\$111,894)</u>	<u>(\$70,815)</u>	<u>(\$20,431)</u>
Fund Balance at Beginning of Year	74,049	74,049			
<b>Fund Balance at End of Year</b>	<b>\$23,665</b>	<b>\$115,128</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Real Estate Assessment Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$1,921,446	\$1,928,382		\$1,928,382	\$6,936
<b>Total Revenues</b>	<b>1,921,446</b>	<b>1,928,382</b>		<b>1,928,382</b>	<b>6,936</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	412,000	394,206	\$0	394,206	17,794
Fringe Benefits	155,794	100,633	0	100,633	55,161
Supplies and Materials	56,994	53,370	3,634	57,004	(10)
Equipment	334,636	252,928	65,012	317,940	16,696
Contractual Services	4,171,698	1,901,061	446,056	2,347,117	1,824,581
Other	47,180	24,552	323,235	347,787	(300,607)
<b>Total Expenditures</b>	<b>5,178,302</b>	<b>2,726,750</b>	<b>837,937</b>	<b>3,564,687</b>	<b>1,613,615</b>
Excess of Revenues Over (Under) Expenditures	(3,256,856)	(798,368)	<u>(\$837,937)</u>	<u>(\$1,636,305)</u>	<u>\$1,620,551</u>
Fund Balance at Beginning of Year	4,634,503	4,634,503			
<b>Fund Balance at End of Year</b>	<b>\$1,377,647</b>	<b>\$3,836,135</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*DRETAC Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$317,000	\$319,886		\$319,886	\$2,886
<b>Total Revenues</b>	<b>317,000</b>	<b>319,886</b>		<b>319,886</b>	<b>2,886</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	279,791	187,943	\$0	187,943	91,848
Fringe Benefits	61,558	44,984	0	44,984	16,574
Supplies and Materials	17,257	8,164	2,923	11,087	6,170
Equipment	46,791	11,626	24,100	35,726	11,065
Other	83,449	52,918	75	52,993	30,456
<b>Total Expenditures</b>	<b>488,846</b>	<b>305,635</b>	<b>27,098</b>	<b>332,733</b>	<b>156,113</b>
Excess of Revenues Over (Under) Expenditures	(171,846)	14,251	<u>(\$27,098)</u>	<u>(\$12,847)</u>	<u>\$158,999</u>
Fund Balance at Beginning of Year	491,539	491,539			
<b>Fund Balance at End of Year</b>	<b><u>\$319,693</u></b>	<b><u>\$505,790</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Certificate of Title Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$923,000	\$923,091		\$923,091	\$91
<b>Total Revenues</b>	<b>923,000</b>	<b>923,091</b>		<b>923,091</b>	<b>91</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive					
Salaries and Wages	520,000	499,806	\$0	499,806	20,194
Fringe Benefits	168,960	145,195	0	145,195	23,765
Supplies and Materials	33,434	10,543	1,511	12,054	21,380
Equipment	38,720	3,315	10,209	13,524	25,196
Contractual Services	41,327	33,341	3,690	37,031	4,296
Other	3,416	3,750	0	3,750	(334)
<b>Total Expenditures</b>	<b>805,857</b>	<b>695,950</b>	<b>15,410</b>	<b>711,360</b>	<b>94,497</b>
Excess of Revenues Over (Under) Expenditures	117,143	227,141	(15,410)	211,731	94,588
<b>Other Financing Uses</b>					
Operating Transfers - Out	(157,943)	(157,943)	0	(157,943)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(40,800)	69,198	<u>(\$15,410)</u>	<u>\$53,788</u>	<u>\$94,588</u>
Fund Balance at Beginning of Year	162,530	162,530			
<b>Fund Balance at End of Year</b>	<b>\$121,730</b>	<b>\$231,728</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Recorder's Equipment Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Licenses, Permits, Fees	\$298,000	\$299,968		\$299,968	\$1,968
<b>Total Revenues</b>	<b>298,000</b>	<b>299,968</b>		<b>299,968</b>	<b>1,968</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Contractual Services	120,212	106,391	\$2,764	109,155	11,057
Equipment	398,181	206,029	183,473	389,502	8,679
<b>Total Expenditures</b>	<b>518,393</b>	<b>312,420</b>	<b>186,237</b>	<b>498,657</b>	<b>19,736</b>
Excess of Revenues Over (Under) Expenditures	(220,393)	(12,452)	<u>(\$186,237)</u>	<u>(\$198,689)</u>	<u>\$21,704</u>
Fund Balance at Beginning of Year	336,852	336,852			
<b>Fund Balance at End of Year</b>	<b>\$116,459</b>	<b>\$324,400</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Intensive Supervision Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$446,442	\$446,232		\$446,232	(\$210)
<b>Total Revenues</b>	<b>446,442</b>	<b>446,232</b>		<b>446,232</b>	<b>(210)</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	280,620	256,175	\$0	256,175	24,445
Fringe Benefits	86,477	79,688	0	79,688	6,789
Supplies and Materials	84,287	56,301	251	56,552	27,735
Equipment	1,760	1,350	0	1,350	410
Contractual Services	44,340	32,831	0	32,831	11,509
Other	2,438	8,596	0	8,596	(6,158)
<b>Total Expenditures</b>	<b>499,922</b>	<b>434,941</b>	<b>251</b>	<b>435,192</b>	<b>64,730</b>
Excess of Revenues Over (Under) Expenditures	(53,480)	11,291	<b>(\$251)</b>	<b>\$11,040</b>	<b>\$64,520</b>
Fund Balance at Beginning of Year	65,062	65,062			
<b>Fund Balance at End of Year</b>	<b>\$11,582</b>	<b>\$76,353</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Motor Vehicle Gasoline Tax Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$1,487,750	\$1,958,075		\$1,958,075	\$470,325
Intergovernmental	4,484,900	4,210,710		4,210,710	(274,190)
Interest	62,000	62,308		62,308	308
Other	195,150	0		0	(195,150)
<b>Total Revenues</b>	<b>6,229,800</b>	<b>6,231,093</b>		<b>6,231,093</b>	<b>1,293</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Salaries and Wages	2,655,820	2,527,084	\$0	2,527,084	128,736
Fringe Benefits	777,883	740,907	0	740,907	36,976
Supplies and Materials	1,065,785	1,029,242	41,218	1,070,460	(4,675)
Equipment	204,620	157,182	144	157,326	47,294
Contractual Services	967,049	931,940	327,526	1,259,466	(292,417)
Other	364,280	294,375	31,428	325,803	38,477
<b>Total Expenditures</b>	<b>6,035,437</b>	<b>5,680,730</b>	<b>400,316</b>	<b>6,081,046</b>	<b>(45,609)</b>
Excess of Revenues Over (Under) Expenditures	194,363	550,363	(400,316)	150,047	(44,316)
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - Out	(265,645)	(265,645)	0	(265,645)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(265,645)</b>	<b>(265,645)</b>	<b>0</b>	<b>(265,645)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(71,282)	284,718	( <b>\$400,316</b> )	( <b>\$115,598</b> )	( <b>\$44,316</b> )
Fund Balance at Beginning of Year	729,008	729,008			
<b>Fund Balance at End of Year</b>	<b>\$657,726</b>	<b>\$1,013,726</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Bascule Bridge Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$325,962	\$326,915		\$326,915	\$953
<b>Total Revenues</b>	<b>325,962</b>	<b>326,915</b>		<b>326,915</b>	<b>953</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Salaries and Wages	236,617	236,608	\$0	236,608	9
Fringe Benefits	68,791	67,540	0	67,540	1,251
Supplies and Materials	21,295	11,075	3,262	14,337	6,958
Equipment	5,618	4,694	924	5,618	0
Contractual Services	15,184	10,844	2,635	13,479	1,705
Other	24,464	23,395	588	23,983	481
<b>Total Expenditures</b>	<b>371,969</b>	<b>354,156</b>	<b>7,409</b>	<b>361,565</b>	<b>10,404</b>
Excess of Revenues Over (Under) Expenditures	(46,007)	(27,241)	(7,409)	(34,650)	11,357
<b>Other Financing Sources (Uses)</b>					
Advances - In	25,000	25,000	0	25,000	0
Advances - Out	(100,000)	(100,000)	0	(100,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>0</b>	<b>(75,000)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(121,007)	(102,241)	<u>(\$7,409)</u>	<u>(\$109,650)</u>	<u>\$11,357</u>
Fund Balance at Beginning of Year	122,668	122,668			
<b>Fund Balance at End of Year</b>	<b>\$1,661</b>	<b>\$20,427</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Housing Improvement Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$0	\$0		\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Economic Development and Assistance					
Fringe Benefits	53	53	\$0	53	0
Contractual Services	25,929	14,280	6,644	20,924	5,005
Other	20,696	20,691	100	20,791	(95)
<b>Total Expenditures</b>	<b>46,678</b>	<b>35,024</b>	<b>6,744</b>	<b>41,768</b>	<b>4,910</b>
Excess of Revenues Over (Under) Expenditures	(46,678)	(35,024)	(6,744)	(41,768)	4,910
<b>Other Financing Sources (Uses)</b>					
Advances - In	11,550	11,550	0	11,550	0
Advances - Out	(133,026)	(133,000)	0	(133,000)	26
<b>Total Other Financing Sources (Uses)</b>	<b>(121,476)</b>	<b>(121,450)</b>	<b>0</b>	<b>(121,450)</b>	<b>26</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(168,154)	(156,474)	<u>(\$6,744)</u>	<u>(\$163,218)</u>	<u>\$4,936</u>
Fund Balance at Beginning of Year	\$168,194	\$168,194			
<b>Fund Balance at End of Year</b>	<b>\$40</b>	<b>\$11,720</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Youth Services Fund*  
 For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$185,850	\$139,797		\$139,797	(\$46,053)
Intergovernmental	553,812	609,928		609,928	56,116
Other	600	0		0	(600)
<b>Total Revenues</b>	<b>740,262</b>	<b>749,725</b>		<b>749,725</b>	<b>9,463</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	357,200	322,008	\$0	322,008	35,192
Fringe Benefits	112,350	92,505	0	92,505	19,845
Supplies and Materials	38,850	19,488	0	19,488	19,362
Equipment	6,500	2,010	2,140	4,150	2,350
Contractual Services	277,077	165,400	15,534	180,934	96,143
Other	50,610	69,495	4,207	73,702	(23,092)
<b>Total Expenditures</b>	<b>842,587</b>	<b>670,906</b>	<b>21,881</b>	<b>692,787</b>	<b>149,800</b>
Excess of Revenues Over (Under) Expenditures	(102,325)	78,819	<u>(\$21,881)</u>	<u>\$56,938</u>	<u>\$159,263</u>
Fund Balance at Beginning of Year	706,117	706,117			
<b>Fund Balance at End of Year</b>	<b>\$603,792</b>	<b>\$784,936</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Reclaim Ohio Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$1,047,036	\$1,047,366		\$1,047,366	\$330
<b>Total Revenues</b>	<b>1,047,036</b>	<b>1,047,366</b>		<b>1,047,366</b>	<b>330</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	790,350	740,070	\$0	740,070	50,280
Fringe Benefits	258,850	220,029	0	220,029	38,821
Supplies and Materials	53,900	19,095	0	19,095	34,805
Contractual Services	193,505	93,259	18,716	111,975	81,530
Other	248,900	130,771	25,780	156,551	92,349
<b>Total Expenditures</b>	<b>1,545,505</b>	<b>1,203,224</b>	<b>44,496</b>	<b>1,247,720</b>	<b>297,785</b>
Excess of Revenues Over (Under) Expenditures	(498,469)	(155,858)	<u>(\$44,496)</u>	<u>(\$200,354)</u>	<u>\$298,115</u>
Fund Balance at Beginning of Year	848,871	848,871			
<b>Fund Balance at End of Year</b>	<b>\$350,402</b>	<b>\$693,013</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Medically Handicapped Child Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$360,999	\$360,999		\$360,999	\$0
<b>Total Revenues</b>	<b>360,999</b>	<b>360,999</b>		<b>360,999</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Human Services					
Other	360,999	360,999	\$0	360,999	0
<b>Total Expenditures</b>	<b>360,999</b>	<b>360,999</b>	<b>0</b>	<b>360,999</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Balance at Beginning of Year	0	0			
<b>Fund Balance at End of Year</b>	<u><b>\$0</b></u>	<u><b>\$0</b></u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Indigent Guardianship Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$36,500	\$34,802		\$34,802	(\$1,698)
<b>Total Revenues</b>	<b>36,500</b>	<b>34,802</b>		<b>34,802</b>	<b>(1,698)</b>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:					
Supplies and Materials	1,000	0	\$0	0	1,000
Contractual Services	17,000	16,000	0	16,000	1,000
Capital Outlay	500	0	0	0	500
Other	18,000	2,029	0	2,029	15,971
<b>Total Expenditures</b>	<b>36,500</b>	<b>18,029</b>	<b>0</b>	<b>18,029</b>	<b>18,471</b>
Excess of Revenues Over (Under) Expenditures	0	16,773	<u>\$0</u>	<u>\$16,773</u>	<u>\$16,773</u>
Fund Balance at Beginning of Year	124,363	124,363			
<b>Fund Balance at End of Year</b>	<b><u>\$124,363</u></b>	<b><u>\$141,136</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Computerized Legal Research Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Licenses, Permits, Fees	\$156,390	\$139,279		\$139,279	(\$17,111)
Charges for Services	<u>0</u>	<u>8,606</u>		<u>8,606</u>	<u>8,606</u>
<b>Total Revenues</b>	<b>156,390</b>	<b>147,885</b>		<b>147,885</b>	<b>(8,505)</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Supplies and Materials	500	0	\$0	0	500
Equipment	3,198	0	0	0	3,198
Capital Outlay	37,987	0	3,198	3,198	34,789
Other	<u>331,722</u>	<u>280,308</u>	<u>4,002</u>	<u>284,310</u>	<u>47,412</u>
<b>Total Expenditures</b>	<b>373,407</b>	<b>280,308</b>	<b>7,200</b>	<b>287,508</b>	<b>85,899</b>
Excess of Revenues Over (Under) Expenditures	(217,017)	(132,423)	<u>(\$7,200)</u>	<u>(\$139,623)</u>	<u>\$77,394</u>
Fund Balance at Beginning of Year	<u>299,772</u>	<u>299,772</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$82,755</u></b>	<b><u>\$167,349</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*TB Clinic Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$427,102	\$427,503		\$427,503	\$401
Charges for Services	1,500	6,280		6,280	4,780
Intergovernmental	0	35,541		35,541	35,541
<b>Total Revenues</b>	<b>428,602</b>	<b>469,324</b>		<b>469,324</b>	<b>40,722</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	214,941	209,799	\$0	209,799	5,142
Fringe Benefits	106,407	72,949	0	72,949	33,458
Supplies and Materials	43,350	32,223	0	32,223	11,127
Equipment	5,600	5,268	0	5,268	332
Contractual Services	82,500	80,021	0	80,021	2,479
Other	2,500	4,120	0	4,120	(1,620)
<b>Total Expenditures</b>	<b>455,298</b>	<b>404,380</b>	<b>0</b>	<b>404,380</b>	<b>50,918</b>
Excess of Revenues Over (Under) Expenditures	(26,696)	64,944	<u>\$0</u>	<u>\$64,944</u>	<u>\$91,640</u>
Fund Balance at Beginning of Year	512,426	512,426			
<b>Fund Balance at End of Year</b>	<b>\$485,730</b>	<b>\$577,370</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Children Services Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$5,379,453	\$5,205,051		\$5,205,051	(\$174,402)
Intergovernmental	6,188,749	6,444,816		6,444,816	256,067
<b>Total Revenues</b>	<b>11,568,202</b>	<b>11,649,867</b>		<b>11,649,867</b>	<b>81,665</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	3,196,086	3,187,435	\$0	3,187,435	8,651
Fringe Benefits	963,180	853,195	0	853,195	109,985
Supplies and Materials	470,474	189,870	0	189,870	280,604
Equipment	431,828	252,223	16,000	268,223	163,605
Contractual Services	4,662,892	4,505,795	0	4,505,795	157,097
Fees	46,612	16,598	0	16,598	30,014
Other	176,618	317,527	2,452	319,979	(143,361)
<b>Total Expenditures</b>	<b>9,947,690</b>	<b>9,322,643</b>	<b>18,452</b>	<b>9,341,095</b>	<b>606,595</b>
Excess of Revenues Over (Under) Expenditures	1,620,512	2,327,224	<u>(\$18,452)</u>	<u>\$2,308,772</u>	<u>\$688,260</u>
Fund Balance at Beginning of Year	2,452,126	2,452,126			
<b>Fund Balance at End of Year</b>	<b>\$4,072,638</b>	<b>\$4,779,350</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*MRDD Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$5,344,838	\$4,948,522		\$4,948,522	(\$396,316)
Charges for Services	448,000	1,051,244		1,051,244	603,244
Intergovernmental	9,496,500	9,884,537		9,884,537	388,037
Other	502,000	0		0	(502,000)
<b>Total Revenues</b>	<b>15,791,338</b>	<b>15,884,303</b>		<b>15,884,303</b>	<b>92,965</b>
<b>Expenditures</b>					
Current:					
Human Services					
Salaries and Wages	9,954,000	9,806,714	\$0	9,806,714	147,286
Fringe Benefits	3,616,700	3,310,904	0	3,310,904	305,796
Supplies and Materials	443,788	426,635	22,376	449,011	(5,223)
Equipment	554,057	153,000	33,888	186,888	367,169
Contractual Services	8,003,281	5,244,270	326,317	5,570,587	2,432,694
Capital Outlay	7,058,915	54,869	50,349	105,218	6,953,697
Other	337,857	196,631	45,274	241,905	95,952
<b>Total Expenditures</b>	<b>29,968,598</b>	<b>19,193,023</b>	<b>478,204</b>	<b>19,671,227</b>	<b>10,297,371</b>
Excess of Revenues Over (Under) Expenditures	(14,177,260)	(3,308,720)	(478,204)	(3,786,924)	10,390,336
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - In	0	908	0	908	908
Operating Transfers - Out	(2,449,525)	(806,268)	0	(806,268)	1,643,257
<b>Total Other Financing Sources (Uses)</b>	<b>(2,449,525)</b>	<b>(805,360)</b>	<b>0</b>	<b>(805,360)</b>	<b>1,644,165</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(16,626,785)	(4,114,080)	<u>(\$478,204)</u>	<u>(\$4,592,284)</u>	<u>\$12,034,501</u>
Fund Balance at Beginning of Year	20,090,526	20,090,526			
<b>Fund Balance at End of Year</b>	<b>\$3,463,741</b>	<b>\$15,976,446</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Golden Acres Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$1,373,961	\$1,058,195		\$1,058,195	(\$315,766)
Charges for Services	1,057,700	807,970		807,970	(249,730)
Intergovernmental	0	580,301		580,301	580,301
Other	14,000	0		0	(14,000)
<b>Total Revenues</b>	<b>2,445,661</b>	<b>2,446,466</b>		<b>2,446,466</b>	<b>805</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	1,835,000	1,755,148	\$0	1,755,148	79,852
Fringe Benefits	625,000	558,547	0	558,547	66,453
Supplies and Materials	482,725	310,687	86,997	397,684	85,041
Equipment	34,541	19,198	8,020	27,218	7,323
Contractual Services	516,823	311,822	17,918	329,740	187,083
Other	44,169	31,044	797	31,841	12,328
<b>Total Expenditures</b>	<b>3,538,258</b>	<b>2,986,446</b>	<b>113,732</b>	<b>3,100,178</b>	<b>438,080</b>
Excess of Revenues Over (Under) Expenditures	(1,092,597)	(539,980)	<u>(\$113,732)</u>	<u>(\$653,712)</u>	<u>\$438,885</u>
Fund Balance at Beginning of Year	8,518,245	8,518,245			
<b>Fund Balance at End of Year</b>	<b>\$7,425,648</b>	<b>\$7,978,265</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Metropolitan Enforcement Group Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$379,364	\$343,881		\$343,881	(\$35,483)
Intergovernmental	151,249	193,711		193,711	42,462
<b>Total Revenues</b>	<b>530,613</b>	<b>537,592</b>		<b>537,592</b>	<b>6,979</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	451,318	336,399	\$0	336,399	114,919
Fringe Benefits	123,000	87,736	0	87,736	35,264
Supplies and Materials	25,962	14,014	1,571	15,585	10,377
Equipment	18,000	427	0	427	17,573
Contractual Services	64,000	39,682	7,500	47,182	16,818
Other	155,043	54,792	0	54,792	100,251
<b>Total Expenditures</b>	<b>837,323</b>	<b>533,050</b>	<b>9,071</b>	<b>542,121</b>	<b>295,202</b>
Excess of Revenues Over (Under) Expenditures	(306,710)	4,542	(\$9,071)	(\$4,529)	\$302,181
Fund Balance at Beginning of Year	511,843	511,843			
<b>Fund Balance at End of Year</b>	<b>\$205,133</b>	<b>\$516,385</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Child Support Enforcement Agency Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$692,013	\$693,008		\$693,008	\$995
Intergovernmental	3,677,499	3,678,191		3,678,191	692
<b>Total Revenues</b>	<b>4,369,512</b>	<b>4,371,199</b>		<b>4,371,199</b>	<b>1,687</b>
<b>Expenditures</b>					
Current:					
Human Services					
Salaries and Wages	1,961,831	1,961,770	\$0	1,961,770	61
Fringe Benefits	587,251	583,971	0	583,971	3,280
Supplies and Materials	103,201	63,569	27,013	90,582	12,619
Equipment	4,316	0	0	0	4,316
Contractual Services	957,157	637,215	250,585	887,800	69,357
Other	50,000	40,443	7,295	47,738	2,262
<b>Total Expenditures</b>	<b>3,663,756</b>	<b>3,286,968</b>	<b>284,893</b>	<b>3,571,861</b>	<b>91,895</b>
Excess of Revenues Over (Under) Expenditures	705,756	1,084,231	(284,893)	799,338	93,582
<b>Other Financing Uses</b>					
Operating Transfers - Out	(650,000)	(573,099)	0	(573,099)	76,901
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	55,756	511,132	( <b>\$284,893</b> )	<b>\$226,239</b>	<b>\$170,483</b>
Fund Balance at Beginning of Year	2,381,080	2,381,080			
<b>Fund Balance at End of Year</b>	<b>\$2,436,836</b>	<b>\$2,892,212</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Crime Laboratory Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$190,148	\$178,245		\$178,245	(\$11,903)
Intergovernmental	0	14,661		14,661	14,661
<b>Total Revenues</b>	<b>190,148</b>	<b>192,906</b>		<b>192,906</b>	<b>2,758</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Contractual Services	107,824	110,512	\$0	110,512	(2,688)
Other	120,036	120,036	0	120,036	0
<b>Total Expenditures</b>	<b>227,860</b>	<b>230,548</b>	<b>0</b>	<b>230,548</b>	<b>(2,688)</b>
Excess of Revenues Over (Under) Expenditures	(37,712)	(37,642)	<u>\$0</u>	<u>(\$37,642)</u>	<u>\$70</u>
Fund Balance at Beginning of Year	39,713	39,713			
<b>Fund Balance at End of Year</b>	<b>\$2,001</b>	<b>\$2,071</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*911 System Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$1,132,909	\$1,030,339		\$1,030,339	(\$102,570)
Intergovernmental	0	120,211		120,211	120,211
Other	4,500	0		0	(4,500)
<b>Total Revenues</b>	<b>1,137,409</b>	<b>1,150,550</b>		<b>1,150,550</b>	<b>13,141</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	515,000	413,931	\$0	413,931	101,069
Fringe Benefits	127,500	110,780	0	110,780	16,720
Supplies and Materials	13,690	111,717	1,487	113,204	(99,514)
Equipment	346,231	210,334	34,825	245,159	101,072
Contractual Services	244,283	199,839	25,306	225,145	19,138
Other	230,144	0	11,501	11,501	218,643
<b>Total Expenditures</b>	<b>1,476,848</b>	<b>1,046,601</b>	<b>73,119</b>	<b>1,119,720</b>	<b>357,128</b>
Excess of Revenues Over (Under) Expenditures	(339,439)	103,949	(73,119)	30,830	370,269
<b>Other Financing Uses</b>					
Operating Transfers - Out	0	(58,575)	0	(58,575)	(58,575)
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(339,439)	45,374	<u>(\$73,119)</u>	<u>(\$27,745)</u>	<u>\$311,694</u>
Fund Balance at Beginning of Year	1,121,811	1,121,811			
<b>Fund Balance at End of Year</b>	<b>\$782,372</b>	<b>\$1,167,185</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Alcohol and Drug Service Board Fund*  
 For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$2,953,981	\$2,953,981		\$2,953,981	\$0
Other	1,000	213		213	(787)
<b>Total Revenues</b>	<b>2,954,981</b>	<b>2,954,194</b>		<b>2,954,194</b>	<b>(787)</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	186,400	167,122	\$0	167,122	19,278
Fringe Benefits	37,055	33,573	0	33,573	3,482
Supplies and Materials	24,906	6,518	0	6,518	18,388
Equipment	7,135	4,608	0	4,608	2,527
Contractual Services	2,956,234	2,689,956	0	2,689,956	266,278
Other	2,700	0	0	0	2,700
<b>Total Expenditures</b>	<b>3,214,430</b>	<b>2,901,777</b>	<b>0</b>	<b>2,901,777</b>	<b>312,653</b>
Excess of Revenues Over (Under) Expenditures	(259,449)	52,417	<b>\$0</b>	<b>\$52,417</b>	<b>\$311,866</b>
Fund Balance at Beginning of Year	516,542	516,542			
<b>Fund Balance at End of Year</b>	<b>\$257,093</b>	<b>\$568,959</b>			

**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, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Fines and Forfeitures	\$0	\$0		\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Contractual Services	1,949	1,949	\$0	1,949	0
<b>Total Expenditures</b>	<b>1,949</b>	<b>1,949</b>	<b>0</b>	<b>1,949</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(1,949)	(1,949)	<u>\$0</u>	<u>(\$1,949)</u>	<u>\$0</u>
Fund Balance at Beginning of Year	1,949	1,949			
<b>Fund Balance at End of Year</b>	<u><b>\$0</b></u>	<u><b>\$0</b></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, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$343,700	\$344,425		\$344,425	\$725
<b>Total Revenues</b>	<b>343,700</b>	<b>344,425</b>		<b>344,425</b>	<b>725</b>
<b>Expenditures</b>					
Current:					
Economic Development and Assistance:					
Equipment	350,000	350,000	\$0	350,000	0
Contractual Services	425,863	297,429	0	297,429	128,434
Other	50,422	1,825	0	1,825	48,597
<b>Total Expenditures</b>	<b>826,285</b>	<b>649,254</b>	<b>0</b>	<b>649,254</b>	<b>177,031</b>
Excess of Revenues Over (Under) Expenditures	(482,585)	(304,829)	0	(304,829)	177,756
<b>Other Financing Sources (Uses)</b>					
Advances - In	569,178	569,178	0	569,178	0
Advances - Out	(156,482)	(156,482)	0	(156,482)	0
<b>Total Other Financing Sources (Uses)</b>	<b>412,696</b>	<b>412,696</b>	<b>0</b>	<b>412,696</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(69,889)	107,867	<b>\$0</b>	<b>\$107,867</b>	<b>\$177,756</b>
Fund Balance at Beginning of Year	74,551	74,551			
<b>Fund Balance at End of Year</b>	<b>\$4,662</b>	<b>\$182,418</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*COPS Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$117,933	\$117,933		\$117,933	\$0
<b>Total Revenues</b>	<b>117,933</b>	<b>117,933</b>		<b>117,933</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	114,093	71,542	\$0	71,542	42,551
Fringe Benefits	41,491	33,354	0	33,354	8,137
Supplies and Materials	0	40,143	3,000	43,143	(43,143)
Contractual Services	5,000	0	0	0	5,000
<b>Total Expenditures</b>	<b>160,584</b>	<b>145,039</b>	<b>3,000</b>	<b>148,039</b>	<b>12,545</b>
Excess of Revenues Over (Under) Expenditures	(42,651)	(27,106)	<u>(\$3,000)</u>	<u>(\$30,106)</u>	<u>\$12,545</u>
Fund Balance at Beginning of Year	67,870	67,870			
<b>Fund Balance at End of Year</b>	<b>\$25,219</b>	<b>\$40,764</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*PAIR Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$261,365	\$261,365		\$261,365	\$0
<b>Total Revenues</b>	<b>261,365</b>	<b>261,365</b>		<b>261,365</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	58,000	57,694	\$0	57,694	306
Fringe Benefits	21,500	19,516	0	19,516	1,984
Supplies and Materials	11,500	8,112	0	8,112	3,388
Contractual Services	171,725	99,459	0	99,459	72,266
Other	4,500	1,237	0	1,237	3,263
<b>Total Expenditures</b>	<b>267,225</b>	<b>186,018</b>	<b>0</b>	<b>186,018</b>	<b>81,207</b>
Excess of Revenues Over (Under) Expenditures	(5,860)	75,347	<u>\$0</u>	<u>\$75,347</u>	<u>\$81,207</u>
Fund Balance at Beginning of Year	27,115	27,115			
<b>Fund Balance at End of Year</b>	<b>\$21,255</b>	<b>\$102,462</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Day Reporting Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$6	\$7		\$7	\$1
<b>Total Revenues</b>	<b>6</b>	<b>7</b>		<b>7</b>	<b>1</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	9,207	9,207	\$0	9,207	0
Fringe Benefits	2,485	2,485	0	2,485	0
Supplies and Materials	1,475	1,475	0	1,475	0
Contractual Services	170	170	0	170	0
Other	5,844	(3,917)	0	(3,917)	9,761
<b>Total Expenditures</b>	<b>19,181</b>	<b>9,420</b>	<b>0</b>	<b>9,420</b>	<b>9,761</b>
Excess of Revenues Over (Under) Expenditures	(19,175)	(9,413)	0	(9,413)	9,762
<b>Other Financing Uses</b>					
Advances - Out	(7,875)	(7,875)	0	(7,875)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(27,050)	(17,288)	<u>\$0</u>	<u>(\$17,288)</u>	<u>\$9,762</u>
Fund Balance at Beginning of Year	27,086	27,086			
<b>Fund Balance at End of Year</b>	<b>\$36</b>	<b>\$9,798</b>			

**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, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$46,732	\$46,732		\$46,732	\$0
<b>Total Revenues</b>	<b>46,732</b>	<b>46,732</b>		<b>46,732</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Salaries and Wages	39,700	39,700	\$0	39,700	0
Fringe Benefits	14,459	14,459	0	14,459	0
Contractual Services	35,403	35,403	0	35,403	0
Other	1,469	1,469	0	1,469	0
<b>Total Expenditures</b>	<b>91,031</b>	<b>91,031</b>	<b>0</b>	<b>91,031</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(44,299)	(44,299)	0	(44,299)	0
<b>Other Financing Sources</b>					
Advances - In	2,600	2,600	0	2,600	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(41,699)	(41,699)	<u>\$0</u>	<u>(\$41,699)</u>	<u>\$0</u>
Fund Balance at Beginning of Year	41,721	41,721			
<b>Fund Balance at End of Year</b>	<u><b>\$22</b></u>	<u><b>\$22</b></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, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$86,006	\$83,327		\$83,327	(\$2,679)
<b>Total Revenues</b>	<b>86,006</b>	<b>83,327</b>		<b>83,327</b>	<b>(2,679)</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	58,043	55,753	\$0	55,753	2,290
Fringe Benefits	28,257	27,878	0	27,878	379
Supplies and Materials	800	794	0	794	6
Equipment	5,014	4,868	0	4,868	146
Other	494	494	0	494	0
<b>Total Expenditures</b>	<b>92,608</b>	<b>89,787</b>	<b>0</b>	<b>89,787</b>	<b>2,821</b>
Excess of Revenues Over (Under) Expenditures	(6,602)	(6,460)	<u>\$0</u>	<u>(\$6,460)</u>	<u>\$142</u>
Fund Balance at Beginning of Year	36,735	36,735			
<b>Fund Balance at End of Year</b>	<b><u>\$30,133</u></b>	<b><u>\$30,275</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Drug Enforcement Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Fines and Forfeitures	\$50,425	\$30,051		\$30,051	(\$20,374)
<b>Total Revenues</b>	<b>50,425</b>	<b>30,051</b>		<b>30,051</b>	<b>(20,374)</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	40,465	37,184	\$0	37,184	3,281
Fringe Benefits	7,035	6,916	0	6,916	119
Supplies and Materials	5,000	575	0	575	4,425
Capital Outlay	5,000	0	0	0	5,000
Contractual Services	2,500	0	0	0	2,500
<b>Total Expenditures</b>	<b>60,000</b>	<b>44,675</b>	<b>0</b>	<b>44,675</b>	<b>15,325</b>
Excess of Revenues Over (Under) Expenditures	(9,575)	(14,624)	0	(14,624)	(5,049)
<b>Other Financing Sources</b>					
Operating Transfers - In	0	23,000	0	23,000	23,000
Excess of Revenues and Other Financing Sources Under Expenditures	(9,575)	8,376	<b>\$0</b>	<b>\$8,376</b>	<b>\$17,951</b>
Fund Balance at Beginning of Year	10,310	10,310			
<b>Fund Balance at End of Year</b>	<b>\$735</b>	<b>\$18,686</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Enforcement and Education Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Fines and Forfeitures	\$1,000	\$1,021		\$1,021	\$21
<b>Total Revenues</b>	<b>1,000</b>	<b>1,021</b>		<b>1,021</b>	<b>21</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Supplies and Materials	4,000	0	\$0	0	4,000
Equipment	10,000	0	6,720	6,720	3,280
			0		
<b>Total Expenditures</b>	<b>14,000</b>	<b>0</b>	<b>6,720</b>	<b>6,720</b>	<b>7,280</b>
Excess of Revenues Over (Under) Expenditures	(13,000)	1,021	<u>(\$6,720)</u>	<u>(\$5,699)</u>	<u>\$7,301</u>
Fund Balance at Beginning of Year	13,886	13,886			
<b>Fund Balance at End of Year</b>	<b>\$886</b>	<b>\$14,907</b>			



**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Able Grant - Title I Fund*  
 For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$16,753	\$14,770		\$14,770	(\$1,983)
<b>Total Revenues</b>	<b>16,753</b>	<b>14,770</b>		<b>14,770</b>	<b>(1,983)</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Contractual Services	16,093	14,952	\$1,501	16,453	(360)
Other	361	0	0	0	361
<b>Total Expenditures</b>	<b>16,454</b>	<b>14,952</b>	<b>1,501</b>	<b>16,453</b>	<b>1</b>
Excess of Revenues Over (Under) Expenditures	299	(182)	(1,501)	(1,683)	(1,982)
<b>Other Financing Uses</b>					
Advances - Out	(17,136)	(17,136)	0	(17,136)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(16,837)	(17,318)	<u>(\$1,501)</u>	<u>(\$18,819)</u>	<u>(\$1,982)</u>
Fund Balance at Beginning of Year	20,897	20,897			
<b>Fund Balance at End of Year</b>	<b>\$4,060</b>	<b>\$3,579</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Linkages Plus/Byrne Memorial Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$50,000	\$50,000		\$50,000	\$0
<b>Total Revenues</b>	<b>50,000</b>	<b>50,000</b>		<b>50,000</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Salaries and Wages	28,299	28,080	\$0	28,080	219
Fringe Benefits	10,133	9,615	0	9,615	518
Supplies and Materials	2,082	1,274	91	1,365	717
Equipment	700	603	0	603	97
Contractual Services	14,471	12,218	1,935	14,153	318
Other	0	266	0	266	(266)
<b>Total Expenditures</b>	<b>55,685</b>	<b>52,056</b>	<b>2,026</b>	<b>54,082</b>	<b>1,603</b>
Excess of Revenues Over (Under) Expenditures	(5,685)	(2,056)	(2,026)	(4,082)	1,603
<b>Other Financing Sources (Uses)</b>					
Advances - In	15,000	20,000	0	20,000	5,000
Advances - Out	(15,000)	(15,000)	0	(15,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,685)	2,944	<u>(\$2,026)</u>	<u>\$918</u>	<u>\$6,603</u>
Fund Balance at Beginning of Year	5,684	5,684			
<b>Fund Balance at End of Year</b>	<b><u>(\$1)</u></b>	<b><u>\$8,628</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Local Law Enforcement Block Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$45,825	\$45,275		\$45,275	(\$550)
Interest	3,676	3,448		3,448	(228)
<b>Total Revenues</b>	<b>49,501</b>	<b>48,723</b>		<b>48,723</b>	<b>(778)</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Supplies and Materials	2,850	2,850	\$0	2,850	0
Equipment	86,972	84,544	0	84,544	2,428
Contractual Services	8,014	8,014	0	8,014	0
Other	501	501	0	501	0
<b>Total Expenditures</b>	<b>98,337</b>	<b>95,909</b>	<b>0</b>	<b>95,909</b>	<b>2,428</b>
Excess of Revenues Over (Under) Expenditures	(48,836)	(47,186)	0	(47,186)	1,650
<b>Other Financing Sources</b>					
Operating Transfers - In	0	275	0	275	275
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(48,836)	(46,911)	<b>\$0</b>	<b>(\$46,911)</b>	<b>\$1,925</b>
Fund Balance at Beginning of Year	50,629	50,629			
<b>Fund Balance at End of Year</b>	<b>\$1,793</b>	<b>\$3,718</b>			

**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, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$40,273	\$30,202		\$30,202	(\$10,071)
Total Revenues	40,273	30,202		30,202	(10,071)
<b>Expenditures</b>					
Current:					
Public Safety					
Other	30,202	30,202	\$0	30,202	0
Total Expenditures	30,202	30,202	0	30,202	0
Excess of Revenues Over (Under) Expenditures	10,071	0	<u>\$0</u>	<u>\$0</u>	<u>(\$10,071)</u>
Fund Balance at Beginning of Year	0	0			
<b>Fund Balance at End of Year</b>	<u>\$10,071</u>	<u>\$0</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
County Probation Services  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Licenses, Permits, Fees	\$10,000	\$873		\$873	(\$9,127)
Total Revenues	10,000	873		873	(9,127)
<b>Expenditures</b>					
Current:					
Public Safety:					
Contractual Services	0	0	\$0	0	0
Total Expenditures	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	10,000	873	<u>\$0</u>	<u>\$873</u>	<u>(\$9,127)</u>
Fund Balance at Beginning of Year	0	0			
<b>Fund Balance at End of Year</b>	<u><b>\$10,000</b></u>	<u><b>\$873</b></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, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$209,084	\$186,098		\$186,098	(\$22,986)
<b>Total Revenues</b>	<b>209,084</b>	<b>186,098</b>		<b>186,098</b>	<b>(22,986)</b>
<b>Expenditures</b>					
Current:					
Health:					
Supplies and Materials	131,962	4,811	\$0	4,811	127,151
Equipment	1,800	1,800	0	1,800	0
Contractual Services	117,200	139,932	20,919	160,851	(43,651)
Other	11,477	85,678	3,200	88,878	(77,401)
<b>Total Expenditures</b>	<b>262,439</b>	<b>232,221</b>	<b>24,119</b>	<b>256,340</b>	<b>6,099</b>
Excess of Revenues Over (Under) Expenditures	(53,355)	(46,123)	(24,119)	(70,242)	(16,887)
<b>Other Financing Sources</b>					
Operating Transfers - In	62,608	62,608	0	62,608	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	9,253	16,485	<u>(\$24,119)</u>	<u>(\$7,634)</u>	<u>(\$16,887)</u>
Fund Balance at Beginning of Year	15,580	15,580			
<b>Fund Balance at End of Year</b>	<b><u>\$24,833</u></b>	<b><u>\$32,065</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Marriage Licenses Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$82,000	\$77,918		\$77,918	(\$4,082)
<b>Total Revenues</b>	<b>82,000</b>	<b>77,918</b>		<b>77,918</b>	<b>(4,082)</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Fees	680	680	\$0	680	0
Other	81,320	74,233	0	74,233	7,087
<b>Total Expenditures</b>	<b>82,000</b>	<b>74,913</b>	<b>0</b>	<b>74,913</b>	<b>7,087</b>
Excess of Revenues Over (Under) Expenditures	0	3,005	<u>\$0</u>	<u>\$3,005</u>	<u>\$3,005</u>
Fund Balance at Beginning of Year	54,848	54,848			
<b>Fund Balance at End of Year</b>	<b>\$54,848</b>	<b>\$57,853</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Ditch Maintenance Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Special Assessments	\$5,901	\$10,684		\$10,684	\$4,783
<b>Total Revenues</b>	<b>5,901</b>	<b>10,684</b>		<b>10,684</b>	<b>4,783</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Other	150	150	\$0	150	0
<b>Total Expenditures</b>	<b>150</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	5,751	10,534	<u>\$0</u>	<u>\$10,534</u>	<u>\$4,783</u>
Fund Balance at Beginning of Year	68,573	68,573			
<b>Fund Balance at End of Year</b>	<u><b>\$74,324</b></u>	<u><b>\$79,107</b></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, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$0	\$0		\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Other	0	0	\$0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0
<b>Other Financing Uses</b>					
Operating Transfers - Out	0	(13,722)	0	(13,722)	(13,722)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(13,722)	<u>\$0</u>	<u>(\$13,722)</u>	<u>(\$13,722)</u>
Fund Balance at Beginning of Year	13,722	13,722			
<b>Fund Balance at End of Year</b>	<u><b>\$13,722</b></u>	<u><b>\$0</b></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, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$0	\$0		\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Expenditures</b>					
Current:					
Economical Development					
Supplies and Materials	1,500	0	\$0	0	1,500
Equipment	3,000	0	0	0	3,000
Contractual Services	31,650	0	0	0	31,650
Other	5,510	0	0	0	5,510
<b>Total Expenditures</b>	<b>41,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,160</b>
Excess of Revenues Over (Under) Expenditures	(41,660)	0	<u>\$0</u>	<u>\$0</u>	<u>\$41,660</u>
Fund Balance at Beginning of Year	41,660	41,660			
<b>Fund Balance at End of Year</b>	<u><b>\$0</b></u>	<u><b>\$41,660</b></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, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$99,814	\$102,389		\$102,389	\$2,575
<b>Total Revenues</b>	<b>99,814</b>	<b>102,389</b>		<b>102,389</b>	<b>2,575</b>
<b>Expenditures</b>					
Current:					
Human Services					
Salaries	26,000	26,000	\$0	26,000	0
Fringe Benefits	4,532	3,849	0	3,849	683
Supplies and Materials	4,582	1,762	0	1,762	2,820
Equipment	35,497	25,560	6,701	32,261	3,236
Contractual Services	28,200	19,279	3,861	23,140	5,060
Other	1,000	336	0	336	664
<b>Total Expenditures</b>	<b>99,811</b>	<b>76,786</b>	<b>10,562</b>	<b>87,348</b>	<b>12,463</b>
Excess of Revenues Over (Under) Expenditures	3	25,603	(10,562)	15,041	15,038
<b>Other Financing Uses</b>					
Advances - Out	(49,907)	(49,907)	0	(49,907)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(49,904)	(24,304)	<u>(\$10,562)</u>	<u>(\$34,866)</u>	<u>\$15,038</u>
Fund Balance at Beginning of Year	49,907	49,907			
<b>Fund Balance at End of Year</b>	<b>\$3</b>	<b>\$25,603</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Medicaid Outreach*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$69,700	\$0		\$0	(\$69,700)
<b>Total Revenues</b>	<b>69,700</b>	<b>0</b>		<b>0</b>	<b>(69,700)</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries	44,159	38,951	\$0	38,951	5,208
Fringe Benefits	17,694	11,428	0	11,428	6,266
Supplies and Materials	3,900	0	0	0	3,900
Equipment	0	0	0	0	0
Contractual Services	0	0	0	0	0
Other	1,074	1,456	0	1,456	(382)
<b>Total Expenditures</b>	<b>66,827</b>	<b>51,835</b>	<b>0</b>	<b>51,835</b>	<b>14,992</b>
Excess of Revenues Over (Under) Expenditures	2,873	(51,835)	0	(51,835)	(54,708)
<b>Other Financing Sources</b>					
Advances - In	69,700	69,700	0	69,700	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	72,573	17,865	<u>\$0</u>	<u>\$17,865</u>	<u>(\$54,708)</u>
Fund Balance at Beginning of Year	0	0			
<b>Fund Balance at End of Year</b>	<b>\$72,573</b>	<b>\$17,865</b>			

## Debt Service Fund

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Debt Service Fund*  
For the Year Ended December 31, 1998

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$1,556,334	\$1,185,144		\$1,185,144	(\$371,190)
Intergovernmental	0	126,114		126,114	126,114
Special Assessments	0	441,599		441,599	441,599
<b>Total Revenues</b>	<b>1,556,334</b>	<b>1,752,857</b>		<b>1,752,857</b>	<b>196,523</b>
<b>Expenditures</b>					
Current:					
Debt Service:					
Utility Departments:					
Principal	468,477	202,590	\$0	202,590	265,887
Interest and Fiscal Charges	247,608	179,081	0	179,081	68,527
Total Water Departments	716,085	381,671	0	381,671	334,414
Bond Retirement Fund - General					
Bonds Principal Retirement	1,439,429	1,173,542	0	1,173,542	265,887
Interest and Fiscal Charges	576,351	523,453	0	523,453	52,898
Other	50,000	18,242	0	18,242	31,758
Note Principal Retirement	9,684,887	9,419,000	0	9,419,000	265,887
Note Interest	491,703	423,176	0	423,176	68,527
Total Notes	12,242,370	11,557,413	0	11,557,413	684,957
<b>Total Expenditures</b>	<b>12,958,455</b>	<b>11,939,084</b>	<b>0</b>	<b>11,939,084</b>	<b>1,019,371</b>
Excess of Revenues Over (Under) Expenditures	(11,402,121)	(10,186,227)	0	(10,186,227)	1,215,894
<b>Other Financing Sources (Uses)</b>					
Proceeds of Notes	7,418,716	7,739,000	0	7,739,000	320,284
Advances - In	1,250,000	1,250,000	0	1,250,000	0
Advances - Out	(1,250,000)	(1,250,000)	0	(1,250,000)	0
Operating Transfers - In	2,958,336	3,142,013	0	3,142,013	183,677
Operating Transfers - Out	0	(157,490)	0	(157,490)	(157,490)
<b>Total Other Financing Sources (Uses)</b>	<b>10,377,052</b>	<b>10,723,523</b>	<b>0</b>	<b>10,723,523</b>	<b>346,471</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,025,069)	537,296	<u>\$0</u>	<u>\$537,296</u>	<u>\$1,562,365</u>
Fund Balance at Beginning of Year	5,141,110	5,141,110			
<b>Fund Balance at End of Year</b>	<b>\$4,116,041</b>	<b>\$5,678,406</b>			

## Capital Projects Funds

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

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

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

**Lorain County, Ohio**  
Combining Balance Sheet  
*All Capital Projects Funds*  
December 31, 1998

	<u>Q Construction</u>	<u>Jail Facility Construction</u>	<u>Totals</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash			
Equivalents	\$2,543,828	\$2,165,981	\$4,709,809
Accounts Receivable	4,453	0	4,453
Sales Tax Receivable	0	119,982	119,982
	<u>0</u>	<u>119,982</u>	<u>119,982</u>
<b>Total Assets</b>	<u><b>\$2,548,281</b></u>	<u><b>\$2,285,963</b></u>	<u><b>\$4,834,244</b></u>
 <b>Liabilities</b>			
Accounts Payable	\$88,917	\$40,665	\$129,582
Contracts Payable	520,711	0	520,711
Retainage Payable	22,714	0	22,714
Interfund Payable	720,028	0	720,028
	<u>720,028</u>	<u>0</u>	<u>720,028</u>
<b>Total Liabilities</b>	<u><b>1,352,370</b></u>	<u><b>40,665</b></u>	<u><b>1,393,035</b></u>
 <b>Fund Equity</b>			
Fund Balance:			
Reserved for Encumbrances	745,050	60,236	805,286
Unreserved, Undesignated (Deficit)	450,861	2,185,062	2,635,923
	<u>450,861</u>	<u>2,185,062</u>	<u>2,635,923</u>
<b>Total Fund Equity</b>	<u><b>1,195,911</b></u>	<u><b>2,245,298</b></u>	<u><b>3,441,209</b></u>
<b>Total Liabilities and Fund Equity</b>	<u><b>\$2,548,281</b></u>	<u><b>\$2,285,963</b></u>	<u><b>\$4,834,244</b></u>



**Lorain County, Ohio**  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
*All Capital Projects Funds*  
For the Year Ended December 31, 1998

	<u>Q Construction</u>	<u>Jail Facility Construction</u>	<u>Totals</u>
<b>Revenues</b>			
Sales Tax	\$0	\$758,739	\$758,739
Intergovernmental	<u>2,452,849</u>	<u>1,269,077</u>	<u>3,721,926</u>
<b>Total Revenues</b>	<u>2,452,849</u>	<u>2,027,816</u>	<u>4,480,665</u>
<b>Expenditures</b>			
Capital Outlay	<u>2,609,668</u>	<u>2,298,121</u>	<u>4,907,789</u>
<b>Total Expenditures</b>	<u>2,609,668</u>	<u>2,298,121</u>	<u>4,907,789</u>
Excess of Revenues Over (Under) Expenditures	<u>(156,819)</u>	<u>(270,305)</u>	<u>(427,124)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers - In	5,161,000	2,100,000	7,261,000
Operating Transfers - Out	<u>(160,824)</u>	<u>(3,243)</u>	<u>(164,067)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>5,000,176</u>	<u>2,096,757</u>	<u>7,096,933</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	4,843,357	1,826,452	6,669,809
Fund Balances (Deficit) at Beginning of Year	<u>(3,647,446)</u>	<u>418,846</u>	<u>(3,228,600)</u>
<b>Fund Balances (Deficit) at End of Year</b>	<u><u>\$1,195,911</u></u>	<u><u>\$2,245,298</u></u>	<u><u>\$3,441,209</u></u>

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Q Construction Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$2,384,113	\$2,452,849		\$2,452,849	\$68,736
<b>Total Revenues</b>	<b>2,384,113</b>	<b>2,452,849</b>		<b>2,452,849</b>	<b>68,736</b>
<b>Expenditures</b>					
Capital Outlay:	4,612,054	2,221,708	\$1,377,392	3,599,100	1,012,954
<b>Total Expenditures</b>	<b>4,612,054</b>	<b>2,221,708</b>	<b>1,377,392</b>	<b>3,599,100</b>	<b>1,012,954</b>
Excess of Revenues Over (Under) Expenditures	(2,227,941)	231,141	(1,377,392)	(1,146,251)	1,081,690
<b>Other Financing Sources (Uses)</b>					
Advances - In	710,000	711,520	0	711,520	1,520
Advances - Out	(705,000)	(705,000)	0	(705,000)	0
Operating Transfers - In	50,000	116,000	0	116,000	66,000
Operating Transfers - Out	(94,824)	(160,824)	0	(160,824)	(66,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(39,824)</b>	<b>(38,304)</b>	<b>0</b>	<b>(38,304)</b>	<b>1,520</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,267,765)	192,837	<u>(\$1,377,392)</u>	<u>(\$1,184,555)</u>	<u>\$1,083,210</u>
Fund Balance at Beginning of Year	2,350,991	2,350,991			
<b>Fund Balance at End of Year</b>	<b>\$83,226</b>	<b>\$2,543,828</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Jail Facility Construction Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Sales Tax	\$767,000	\$767,137		\$767,137	\$137
Intergovernmental	1,542,954	1,542,907		1,542,907	(47)
<b>Total Revenues</b>	<b>2,309,954</b>	<b>2,310,044</b>		<b>2,310,044</b>	<b>90</b>
<b>Expenditures</b>					
Capital Outlay:					
Jail Facility Construction	4,484,363	4,201,201	\$100,901	4,302,102	182,261
<b>Total Expenditures</b>	<b>4,484,363</b>	<b>4,201,201</b>	<b>100,901</b>	<b>4,302,102</b>	<b>182,261</b>
Excess of Revenues Over (Under) Expenditures	(2,174,409)	(1,891,157)	(100,901)	(1,992,058)	182,351
<b>Other Financing Uses</b>					
Operating Transfers - Out	0	(3,243)	0	(3,243)	(3,243)
<b>Total Other Financing Uses</b>	<b>0</b>	<b>(3,243)</b>	<b>0</b>	<b>(3,243)</b>	<b>(3,243)</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(2,174,409)	(1,894,400)	<u>(\$100,901)</u>	<u>(\$1,995,301)</u>	<u>\$179,108</u>
Fund Balance at Beginning of Year	4,060,381	4,060,381			
<b>Fund Balance (Deficit) at End of Year</b>	<b><u>\$1,885,972</u></b>	<b><u>\$2,165,981</u></b>			

## **Proprietary Funds**

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

### **Enterprise Fund**

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

### **Internal Service Fund**

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenses and Changes in  
Fund Equity - Budget and Actual (Non-GAAP Basis)  
*Enterprise Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$515,328	\$819,348		\$819,348	\$304,020
Special Assessments	291,748	0		0	(291,748)
<b>Total Revenues</b>	<b>807,076</b>	<b>819,348</b>		<b>819,348</b>	<b>12,272</b>
<b>Expenses</b>					
Current:					
Personal Services	307,400	307,393	\$0	307,393	7
Fringe Benefits	101,300	89,761	0	89,761	11,539
Contractual Services	142,600	123,863	0	123,863	18,737
Materials & Supplies	539,450	122,818	21,410	144,228	395,222
Equipment	2,148	0	0	0	2,148
<b>Total Expenses</b>	<b>1,092,898</b>	<b>643,835</b>	<b>21,410</b>	<b>665,245</b>	<b>427,653</b>
Excess of Revenues Over (Under) Expenses	(285,822)	175,513	(21,410)	154,103	439,925
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - In	106,558	313,012	0	313,012	206,454
Operating Transfers - Out	(103,800)	(330,627)	0	(330,627)	(226,827)
<b>Total Other Financing Sources (Uses)</b>	<b>2,758</b>	<b>(17,615)</b>	<b>0</b>	<b>(17,615)</b>	<b>(20,373)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(283,064)	157,898	<u>(\$21,410)</u>	<u>\$136,488</u>	<u>\$419,552</u>
Fund Balance at Beginning of Year	114,118	114,118			
<b>Fund Balance (Deficit) at End of Year</b>	<b><u>(\$168,946)</u></b>	<b><u>\$272,016</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenses and Changes in  
Fund Equity - Budget and Actual (Non-GAAP Basis)  
*Internal Service Fund*  
For the Year Ended December 31, 1998

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$6,127,536	\$6,222,333		\$6,222,333	\$94,797
<b>Total Revenues</b>	<b>6,127,536</b>	<b>6,222,333</b>		<b>6,222,333</b>	<b>94,797</b>
<b>Expenses</b>					
Current:					
Contractual Services	981,000	980,634	\$0	980,634	366
Claims & Judgements	5,700,000	5,697,469	0	5,697,469	2,531
Other	82,780	50,558	12,803	63,361	19,419
<b>Total Expenses</b>	<b>6,763,780</b>	<b>6,728,661</b>	<b>12,803</b>	<b>6,741,464</b>	<b>22,316</b>
Excess of Revenues Over (Under) Expenses	(636,244)	(506,328)	(12,803)	(519,131)	117,113
<b>Other Financing Sources</b>					
Operating Transfers - In	0	275,187	0	275,187	275,187
<b>Total Other Financing Sources</b>	<b>0</b>	<b>275,187</b>	<b>0</b>	<b>275,187</b>	<b>275,187</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(636,244)	(231,141)	<u>(\$12,803)</u>	<u>(\$243,944)</u>	<u>\$392,300</u>
Fund Balance at Beginning of Year	5,619,018	5,619,018			
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$4,982,774</b>	<b>\$5,387,877</b>			

## Fiduciary Funds

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

### Agency Funds

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

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

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

**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.

**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.

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

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

**Lorain County, Ohio**  
Combining Balance Sheet  
*All Agency Funds*  
December 31, 1998

	<u>Family and Children First Council</u>	<u>Undivided Tax</u>	<u>Undivided Public Housing</u>	<u>Undivided Government</u>	<u>Board of Health</u>
<b>ALL AGENCY FUNDS</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$337,647	\$9,605,145	\$0	\$110,716	\$353,021
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Property and Other Taxes	0	233,592,157	0	2,280,725	0
Special Assessments	0	27,942,835	0	0	0
Intergovernmental Receivable	0	0	0	105,704	0
<b>Total Assets</b>	<b><u>\$337,647</u></b>	<b><u>\$271,140,137</u></b>	<b><u>\$0</u></b>	<b><u>\$2,497,145</u></b>	<b><u>\$353,021</u></b>
<b>Liabilities</b>					
Due to County Funds:					
Property and Other Taxes	\$0	\$26,896,346	\$0	\$604,835	\$0
Special Assessments	0	3,881,876	0	0	0
Due to Other Funds	0	2,991	0	0	0
Accounts Payable		0	0	0	0
Intergovernmental Payable	0	213,263,903	0	1,892,310	0
Interfund Payable	238,813	0	0	0	0
Undistributed Monies	98,834	27,095,021	0	0	353,021
<b>Total Liabilities</b>	<b><u>\$337,647</u></b>	<b><u>\$271,140,137</u></b>	<b><u>\$0</u></b>	<b><u>\$2,497,145</u></b>	<b><u>\$353,021</u></b>



<u>Soil and Water</u>	<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Deferred Compensation</u>	<u>Local Emergency Planning Commission</u>
\$49,806	\$174,280	\$0	\$0	\$0	\$0	\$0
0	0	3,768,461	128,889	287,500	0	192,344
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$49,806</u>	<u>\$174,280</u>	<u>\$3,768,461</u>	<u>\$128,889</u>	<u>\$287,500</u>	<u>\$0</u>	<u>\$192,344</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
49,806	174,280	3,768,461	128,889	287,500	0	192,344
<u>\$49,806</u>	<u>\$174,280</u>	<u>\$3,768,461</u>	<u>\$128,889</u>	<u>\$287,500</u>	<u>\$0</u>	<u>\$192,344</u>

(continued)

**Lorain County, Ohio**  
Combining Balance Sheet  
*All Agency Funds (continued)*  
December 31, 1998

	Community Based Correctional Facility	Sheriff's Inmate	Golden Acres	Benefit America Flex Plan	Totals
<b>ALL AGENCY FUNDS</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$383,072	\$0	\$0	\$20,773	\$11,034,460
Cash and Cash Equivalents in Segregated Accounts	0	18,171	7,577	0	4,402,942
Receivables:					
Property and Other Taxes	0	0	0	0	235,872,882
Special Assessments	0	0	0	0	27,942,835
Intergovernmental Receivable	0	0	0	0	105,704
<b>Total Assets</b>	<b>\$383,072</b>	<b>\$18,171</b>	<b>\$7,577</b>	<b>\$20,773</b>	<b>\$279,358,823</b>
<b>Liabilities</b>					
Due to County Funds:					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$27,501,181
Special Assessments	0	0	0	0	3,881,876
Due to Other Funds	0	0	0	0	2,991
Accounts Payable	44,596	0	0	0	44,596
Intergovernmental Payable	0	0	0	0	215,156,213
Interfund Payable	0	0	0	0	238,813
Undistributed Monies	338,476	18,171	7,577	20,773	32,533,153
<b>Total Liabilities</b>	<b>\$383,072</b>	<b>\$18,171</b>	<b>\$7,577</b>	<b>\$20,773</b>	<b>\$279,358,823</b>

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 1998

	<u>Balance 1/1/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/98</u>
<b>FAMILY AND CHILDREN FIRST COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$337,647	\$0	\$337,647
<b>Total Assets</b>	<b>\$0</b>	<b>\$337,647</b>	<b>\$0</b>	<b>\$337,647</b>
<b>Liabilities</b>				
Interfund Payable	\$0	\$238,813	\$0	\$238,813
Undistributed Monies	0	98,834	0	98,834
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$337,647</b>	<b>\$0</b>	<b>\$337,647</b>
<b>UNDIVIDED TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,568,092	\$226,235,845	\$223,198,792	\$9,605,145
Receivables:				
Property and Other Taxes	297,681,593	233,592,157	297,681,593	233,592,157
Special Assessments	29,810,516	27,942,835	29,810,516	27,942,835
Intergovernmental Receivable	1,921,171	0	1,921,171	0
<b>Total Assets</b>	<b>\$335,981,372</b>	<b>\$487,770,837</b>	<b>\$552,612,072</b>	<b>\$271,140,137</b>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$24,300,233	\$26,896,346	\$24,300,233	\$26,896,346
Special Assessments	4,289,074	3,881,876	4,289,074	3,881,876
Due to Other Funds	2,991	0	0	2,991
Intergovernmental Payable	281,870,623	206,695,811	275,302,531	213,263,903
Undistributed Monies	25,518,451	250,296,804	248,720,234	27,095,021
<b>Total Liabilities</b>	<b>\$335,981,372</b>	<b>\$487,770,837</b>	<b>\$552,612,072</b>	<b>\$271,140,137</b>
<b>UNDIVIDED PUBLIC HOUSING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$103,834	\$115,126	\$218,960	\$0
<b>Total Assets</b>	<b>\$103,834</b>	<b>\$115,126</b>	<b>\$218,960</b>	<b>\$0</b>
<b>Liabilities</b>				
Undistributed Monies	\$103,834	\$115,126	\$218,960	\$0
<b>Total Liabilities</b>	<b>\$103,834</b>	<b>\$115,126</b>	<b>\$218,960</b>	<b>\$0</b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 1998

	<u>Balance 1/1/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/98</u>
<b>UNDIVIDED GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$157,833	\$254,353,941	\$254,401,058	\$110,716
Receivables:				
Property and Other Taxes	0	2,280,725	0	2,280,725
Intergovernmental Receivable	5,360,775	105,704	5,360,775	105,704
<b>Total Assets</b>	<b><u>\$5,518,608</u></b>	<b><u>\$256,740,370</u></b>	<b><u>\$259,761,833</u></b>	<b><u>\$2,497,145</u></b>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$0	\$604,835	\$0	\$604,835
Intergovernmental Payable	5,518,608	256,135,535	259,761,833	1,892,310
<b>Total Liabilities</b>	<b><u>\$5,518,608</u></b>	<b><u>\$256,740,370</u></b>	<b><u>\$259,761,833</u></b>	<b><u>\$2,497,145</u></b>
<b>BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$495,407	\$3,973,886	\$4,116,272	\$353,021
<b>Total Assets</b>	<b><u>\$495,407</u></b>	<b><u>\$3,973,886</u></b>	<b><u>\$4,116,272</u></b>	<b><u>\$353,021</u></b>
<b>Liabilities</b>				
Undistributed Monies	\$495,407	\$3,973,886	\$4,116,272	\$353,021
<b>Total Liabilities</b>	<b><u>\$495,407</u></b>	<b><u>\$3,973,886</u></b>	<b><u>\$4,116,272</u></b>	<b><u>\$353,021</u></b>
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$17,208	\$213,397	\$180,799	\$49,806
<b>Total Assets</b>	<b><u>\$17,208</u></b>	<b><u>\$213,397</u></b>	<b><u>\$180,799</u></b>	<b><u>\$49,806</u></b>
<b>Liabilities</b>				
Undistributed Monies	\$17,208	\$213,397	\$180,799	\$49,806
<b>Total Liabilities</b>	<b><u>\$17,208</u></b>	<b><u>\$213,397</u></b>	<b><u>\$180,799</u></b>	<b><u>\$49,806</u></b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 1998

	<u>Balance 1/1/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/98</u>
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$137,211	\$17,680,341	\$17,643,272	\$174,280
<b>Total Assets</b>	<u>\$137,211</u>	<u>\$17,680,341</u>	<u>\$17,643,272</u>	<u>\$174,280</u>
<b>Liabilities</b>				
Undistributed Monies	\$137,211	\$17,680,341	\$17,643,272	\$174,280
<b>Total Liabilities</b>	<u>\$137,211</u>	<u>\$17,680,341</u>	<u>\$17,643,272</u>	<u>\$174,280</u>
<b>COURTS</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$3,838,195	\$33,713,568	\$33,783,302	\$3,768,461
<b>Total Assets</b>	<u>\$3,838,195</u>	<u>\$33,713,568</u>	<u>\$33,783,302</u>	<u>\$3,768,461</u>
<b>Liabilities</b>				
Undistributed Monies	\$3,838,195	\$33,713,568	\$33,783,302	\$3,768,461
<b>Total Liabilities</b>	<u>\$3,838,195</u>	<u>\$33,713,568</u>	<u>\$33,783,302</u>	<u>\$3,768,461</u>
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$361,663	\$3,665,031	\$3,897,805	\$128,889
<b>Total Assets</b>	<u>\$361,663</u>	<u>\$3,665,031</u>	<u>\$3,897,805</u>	<u>\$128,889</u>
<b>Liabilities</b>				
Undistributed Monies	\$361,663	\$3,665,031	\$3,897,805	\$128,889
<b>Total Liabilities</b>	<u>\$361,663</u>	<u>\$3,665,031</u>	<u>\$3,897,805</u>	<u>\$128,889</u>
<b>ALIMONY AND CHILD SUPPORT</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$140,494	\$45,166,861	\$45,019,855	\$287,500
<b>Total Assets</b>	<u>\$140,494</u>	<u>\$45,166,861</u>	<u>\$45,019,855</u>	<u>\$287,500</u>
<b>Liabilities</b>				
Undistributed Monies	\$140,494	\$45,166,861	\$45,019,855	\$287,500
<b>Total Liabilities</b>	<u>\$140,494</u>	<u>\$45,166,861</u>	<u>\$45,019,855</u>	<u>\$287,500</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 1998

	<u>Balance 1/1/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/98</u>
<b>DEFERRED COMPENSATION</b>				
<b>Assets</b>				
Funds on Deposit with Deferred Compensation Board	\$14,342,971	\$0	\$14,342,971	\$0
<b>Total Assets</b>	<b><u>\$14,342,971</u></b>	<b><u>\$0</u></b>	<b><u>\$14,342,971</u></b>	<b><u>\$0</u></b>
<b>Liabilities</b>				
Deferred Compensation Payable	\$14,342,971	\$0	\$14,342,971	\$0
<b>Total Liabilities</b>	<b><u>\$14,342,971</u></b>	<b><u>\$0</u></b>	<b><u>\$14,342,971</u></b>	<b><u>\$0</u></b>
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$195,944	\$112,997	\$116,597	\$192,344
<b>Total Assets</b>	<b><u>\$195,944</u></b>	<b><u>\$112,997</u></b>	<b><u>\$116,597</u></b>	<b><u>\$192,344</u></b>
<b>Liabilities</b>				
Undistributed Monies	\$195,944	\$112,997	\$116,597	\$192,344
<b>Total Liabilities</b>	<b><u>\$195,944</u></b>	<b><u>\$112,997</u></b>	<b><u>\$116,597</u></b>	<b><u>\$192,344</u></b>
<b>COMMUNITY BASED CORRECTION FACILITY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$912,149	\$1,648,953	\$2,178,030	\$383,072
<b>Total Assets</b>	<b><u>\$912,149</u></b>	<b><u>\$1,648,953</u></b>	<b><u>\$2,178,030</u></b>	<b><u>\$383,072</u></b>
<b>Liabilities</b>				
Accounts Payable	\$0	\$44,596	\$0	\$44,596
Undistributed Monies	912,149	1,604,357	2,178,030	338,476
<b>Total Liabilities</b>	<b><u>\$912,149</u></b>	<b><u>\$1,648,953</u></b>	<b><u>\$2,178,030</u></b>	<b><u>\$383,072</u></b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 1998

	<u>Balance 1/1/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/98</u>
<b>SHERIFF'S INMATE</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$19,709	\$264,289	\$265,827	\$18,171
<b>Total Assets</b>	<u>\$19,709</u>	<u>\$264,289</u>	<u>\$265,827</u>	<u>\$18,171</u>
<b>Liabilities</b>				
Undistributed Monies	\$19,709	\$264,289	\$265,827	\$18,171
<b>Total Liabilities</b>	<u>\$19,709</u>	<u>\$264,289</u>	<u>\$265,827</u>	<u>\$18,171</u>
<b>GOLDEN ACRES</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$9,186	\$10,355	\$11,964	\$7,577
<b>Total Assets</b>	<u>\$9,186</u>	<u>\$10,355</u>	<u>\$11,964</u>	<u>\$7,577</u>
<b>Liabilities</b>				
Undistributed Monies	\$9,186	\$10,355	\$11,964	\$7,577
<b>Total Liabilities</b>	<u>\$9,186</u>	<u>\$10,355</u>	<u>\$11,964</u>	<u>\$7,577</u>
<b>BENEFIT AMERICA FLEX PLAN</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$37,486	\$2,936	\$19,649	\$20,773
<b>Total Assets</b>	<u>\$37,486</u>	<u>\$2,936</u>	<u>\$19,649</u>	<u>\$20,773</u>
<b>Liabilities</b>				
Undistributed Monies	\$37,486	\$2,936	\$19,649	\$20,773
<b>Total Liabilities</b>	<u>\$37,486</u>	<u>\$2,936</u>	<u>\$19,649</u>	<u>\$20,773</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 1998

	<u>Balance 1/1/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/98</u>
<b>ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,429,220	\$504,562,072	\$501,956,832	\$11,034,460
Cash and Cash Equivalents in Segregated Accounts	4,565,191	82,933,101	83,095,350	4,402,942
Receivables:				
Property and Other Taxes	297,681,593	235,872,882	297,681,593	235,872,882
Special Assessments	29,810,516	27,942,835	29,810,516	27,942,835
Intergovernmental Receivable	7,281,946	105,704	7,281,946	105,704
Funds on Deposit with Deferred Compensation Board	14,342,971	0	14,342,971	0
<b>Total Assets</b>	<b><u>\$362,111,437</u></b>	<b><u>\$851,416,594</u></b>	<b><u>\$934,169,208</u></b>	<b><u>\$279,358,823</u></b>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$24,300,233	\$27,501,181	\$24,300,233	\$27,501,181
Special Assessments	4,289,074	3,881,876	4,289,074	3,881,876
Due to Other Funds	2,991	0	0	2,991
Accounts Payable	0	44,596	0	44,596
Intergovernmental Payable	287,389,231	462,831,346	535,064,364	215,156,213
Interfund Payable	0	238,813	0	238,813
Undistributed Monies	31,786,937	356,918,782	356,172,566	32,533,153
Deferred Compensation Payable	14,342,971	0	14,342,971	0
<b>Total Liabilities</b>	<b><u>\$362,111,437</u></b>	<b><u>\$851,416,594</u></b>	<b><u>\$934,169,208</u></b>	<b><u>\$279,358,823</u></b>



## General Fixed Assets Account Group

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

**Lorain County, Ohio**  
**Schedule of General Fixed Assets by Function and Activity**  
**December 31, 1998**

<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	\$12,634,504	\$1,931,022	\$5,960,812	\$1,523,541	\$449,344	\$2,608,325	\$161,460	\$0
General Government - Judicial	4,814,583	17,112	3,429,200	0	170,861	1,185,352	12,058	0
Public Safety	15,568,702	0	12,228,686	99,708	1,226,418	1,899,106	114,784	0
Public Works	4,009,956	38,778	1,134,272	0	2,189,413	647,493	0	0
Health	16,576,678	273,182	10,126,980	4,892,183	414,054	665,053	205,226	0
Human Services	4,597,274	113,058	2,508,710	551,780	401,982	1,013,846	7,898	0
<b>Total</b>	<b>\$58,201,697</b>	<b>\$2,373,152</b>	<b>\$35,388,660</b>	<b>\$7,067,212</b>	<b>\$4,852,072</b>	<b>\$8,019,175</b>	<b>\$501,426</b>	<b>\$0</b>

**Lorain County, Ohio**  
 Schedule of Changes in General Fixed Assets by Function and Activity  
 For the Year Ended December 31, 1998

<u>Function</u>	<u>General Fixed Assets 1/1/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets 12/31/98</u>
General Government - Legislative and Executive	\$10,306,003	\$2,369,921	\$41,420	\$12,634,504
General Government - Judicial	4,220,194	610,428	16,039	4,814,583
Public Safety	11,723,260	12,442,120	8,596,678	15,568,702
Public Works	4,062,090	0	52,134	4,009,956
Health	14,453,314	2,348,232	224,868	16,576,678
Human Services	4,610,548	62,921	76,195	4,597,274
<b>Total</b>	<b><u>\$49,375,409</u></b>	<b><u>\$17,833,622</u></b>	<b><u>\$9,007,334</u></b>	<b><u>\$58,201,697</u></b>

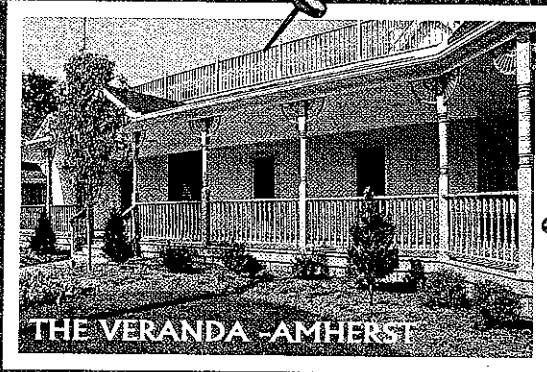
**Lorain County, Ohio**  
Schedule of General Fixed Assets by Source  
For the Year Ended December 31, 1998

**General Fixed Assets:**

Land	\$2,373,152
Buildings	35,388,660
Improvements Other Than Buildings	7,067,212
Vehicles	4,852,072
Equipment and Machinery	8,019,175
Furniture and Fixtures	501,426
	<hr/>
<b>Total General Fixed Assets</b>	<b>\$58,201,697</b>
	<hr/> <hr/>

**Investment in General Fixed Assets From:**

<b>Capital Projects Funds:</b>	
General Obligation Bonds	\$6,021,040
Federal Grants	355,826
State Grants	3,472,149
Local Grants	901,954
General Fund Revenues	35,202,376
Special Revenue Fund Revenues	10,806,980
Private Gifts	162,807
Donation	202,366
Other	1,076,199
	<hr/>
<b>Total Investment in General Fixed Assets</b>	<b>\$58,201,697</b>
	<hr/> <hr/>



# Statistical Section



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

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
<b>General Government:</b>										
Legislative and Executive	\$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	\$15,192,194
Judicial	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	9,204,290
Public Safety	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	7,056,584
Public Works	117,486	118,384	419,878	116,312	132,678	236,977	116,387	183,065	208,317	185,901
Health	4,375	4,496	4,620	4,663	4,449	4,326	23,793	4,693	4,331	4,367
Human Services	274,615	460,178	686,211	522,669	449,885	413,415	434,086	446,625	462,463	1,233,855
Economic Development and Assistance	0	0	0	38,855	45,568	47,160	8,935	0	0	0
Hospitalization (2)	663,094	0	0	0	0	0	0	0	0	0
Capital Outlay	242,160	361,776	364,114	158,806	213,501	1,178,712	2,215,779	1,651,806	1,632,810	2,963,175
Intergovernmental	1,586,856	1,744,921	216,340	180,761	187,704	474,058	255,905	240,460	310,975	337,616
Debt Service: (3)										
Principal Retirement	23,362	0	20,697	37,074	35,174	58,708	54,490	35,519	0	0
Interest and Fiscal Charges	44,759	20,282	27,191	113,047	76,914	15,254	10,580	22,639	109,694	0
<b>Total Expenditures</b>	<b>\$24,578,187</b>	<b>\$26,214,953</b>	<b>\$24,589,989</b>	<b>\$22,816,807</b>	<b>\$23,541,242</b>	<b>\$25,349,991</b>	<b>\$28,346,875</b>	<b>\$28,356,561</b>	<b>\$31,940,501</b>	<b>\$36,177,982</b>

(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)**

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Taxes and Special Assessments	\$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	\$16,096,392
Charges for Services	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	10,477,434
Licenses, Permits and Fees	0	32,280	32,321	33,282	122,297	115,599	263,425	153,783	112,234	318,554
Fines and Forfeitures	564,999	483,213	536,280	778,112	445,822	453,621	433,485	953,199	750,550	824,640
Intergovernmental	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	9,341,662
Interest	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	7,699,232
Other	732,289	1,400,834	1,538,617	1,845,182	280,481	348,038	236,392	503,696	375,767	433,409
<b>Total Revenues</b>	<b>\$26,166,369</b>	<b>\$26,919,259</b>	<b>\$29,339,314</b>	<b>\$26,388,559</b>	<b>\$29,246,494</b>	<b>\$31,522,102</b>	<b>\$33,360,936</b>	<b>\$39,100,499</b>	<b>\$40,839,262</b>	<b>\$45,191,323</b>

(1) Based on GAAP basis accounting.



**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
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	27,047,030	26,372,756	97.51	651,956	27,024,712	99.92	742,790	2.75
1998	22,914,599	22,299,239	97.31	565,321	22,864,560	99.78	895,584	3.91

(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>
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
1998	3,716,845

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	
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
1998	3,438,435,120	9,824,100,343	536,990,029	2,147,960,116	359,097,660	408,065,523	4,334,522,809	12,380,125,982	35

(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	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
<b>General Fund</b>	\$1.60	\$1.60	\$1.60	\$0.70	\$0.70	\$0.70	\$0.70	\$1.15	\$1.45	\$1.30
<b>Special Revenue Funds</b>										
Golden Acres	1.15	0.75	0.75	0.75	0.40	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	3.19	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	0.25	0.25	0.25	0.25	0.25	0.25	0.35	0.35	0.35	0.35
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<b>Debt Service Fund</b>	0.00	0.00	0.00	0.90	0.90	0.90	0.90	0.45	0.15	0.30
<b>Agency Funds</b>										
Metropolitan Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lorain Community College	1.20	1.20	1.20	1.20	1.20	1.20	1.20	2.40	2.40	2.40
<b>Townships</b>										
Anherst	2.90	2.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Brighton	9.70	9.70	8.70	9.70	11.20	11.20	11.20	11.20	11.45	11.45
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	7.08	7.08	7.08	7.58	7.58	7.58	7.58	7.58	7.58	7.58
Carlisle	4.03	4.03	4.03	3.03	3.03	4.53	4.53	4.53	4.53	4.53
Columbia	6.30	6.30	7.80	7.80	7.80	7.80	7.80	7.80	7.80	6.30
Eaton	5.10	5.10	4.30	4.30	4.30	5.30	5.80	5.80	5.80	5.80
Elyria	3.78	3.78	3.78	3.78	6.78	6.78	6.78	6.78	6.78	6.78
Grafton	5.76	6.76	6.76	6.76	6.76	6.76	6.76	6.76	6.76	6.76
Henrietta	4.76	4.76	4.76	3.26	4.76	4.76	4.76	4.76	4.76	5.76
Huntington	8.80	8.80	8.80	8.80	10.30	10.30	10.30	10.30	10.55	10.55
Lagrange	7.18	7.18	7.18	6.28	6.28	6.28	6.28	6.28	6.25	6.25
Penfield	7.78	7.78	7.78	7.78	9.28	9.28	9.28	9.28	9.53	9.53
Pittsfield	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.78	7.78
Rochester	7.10	7.10	7.10	7.10	8.60	8.60	8.60	8.60	8.10	8.10
New Russia	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Sheffield	7.38	9.41	7.38	9.63	9.63	9.63	9.63	9.63	9.63	9.63
Wellington	10.38	10.38	9.38	9.38	10.88	10.88	10.88	10.88	10.98	10.63
<b>School Districts</b>										
Anherst EVSD	45.88	45.88	49.38	48.98	53.33	53.08	53.08	57.98	57.98	57.98
Avon CSD	47.25	46.70	51.15	48.15	47.80	47.35	47.05	52.95	52.23	50.60
Avon Lake CSD	44.02	44.02	44.02	43.80	48.64	49.47	49.97	49.97	53.81	53.81
Columbia CSD	54.10	52.90	52.40	51.20	56.30	56.00	55.30	55.25	55.05	53.80
Elyria CSD	48.90	48.90	48.90	48.95	54.83	54.58	53.98	53.68	53.58	52.81
Firelands LSD	45.60	45.60	45.60	45.60	45.60	51.55	50.70	50.60	56.35	53.10
Keystone LSD	39.92	47.07	46.92	46.55	46.40	46.40	54.90	54.90	54.90	53.90
Lorain CSD	49.84	49.59	49.74	48.12	57.49	59.49	57.49	57.49	57.98	57.98
Midview LSD	47.04	49.29	46.79	46.39	46.39	55.24	54.19	52.69	52.39	51.14
North Ridgeville CSD	40.10	40.10	44.80	43.60	44.94	44.64	43.89	53.54	53.19	50.19
Oberlin CSD	77.87	74.87	61.97	61.47	61.47	64.47	64.47	64.32	63.97	66.97
Sheffield-Clearview LSD	43.86	43.86	43.76	42.81	46.66	46.61	45.91	45.41	45.27	44.46
Sheffield Lake CSD	47.36	47.36	46.66	44.36	44.06	44.06	44.06	58.12	57.20	55.31
Wellington EVSD	42.20	34.75	33.75	28.00	28.00	28.00	34.02	33.55	33.10	32.10

(continued)

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

County Units	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
<b>Out of County School Districts</b>										
Black River LSD	\$43.85	\$43.65	\$45.50	\$54.45	\$54.45	\$54.45	\$63.20	\$62.20	\$53.25	\$60.83
Mapleton LSD	37.10	37.10	37.10	45.10	45.10	45.10	45.10	45.10	45.10	45.10
New London LSD	38.95	38.45	36.85	33.70	33.70	33.70	33.00	36.95	32.70	32.10
Olmsted Falls CSD	57.40	55.90	60.60	69.20	68.60	68.50	74.90	78.10	80.10	79.90
Strongsville CSD	56.90	56.30	63.20	62.90	62.70	62.40	66.70	67.90	69.90	68.60
Vermillion LSD	55.55	53.85	53.55	53.05	60.25	60.35	60.35	64.30	60.35	59.55
<b>Joint Vocational Schools</b>										
Ashland JVSD	3.30	3.30	3.30	3.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O. V.E.	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVS	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVS	2.75	2.75	2.75	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris JVS	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.40	2.40
<b>Cities</b>										
Amherst	4.20	4.20	4.20	4.20	4.20	5.77	5.77	5.77	6.77	6.77
Avon	8.10	8.10	8.10	8.10	8.10	8.60	9.32	9.32	10.52	10.17
Avon Lake	6.98	6.98	6.68	7.24	7.24	7.24	7.24	7.24	7.24	7.24
Elyria	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Lorain	4.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	9.75	9.65	11.65	11.45	11.25	10.55	12.25	11.75	12.75	12.45
Oberlin	12.73	15.47	14.47	15.47	15.47	15.47	15.47	15.47	15.32	12.23
Sheffield Lake	15.37	15.87	15.87	15.87	19.87	18.97	18.97	19.97	21.51	20.99
<b>Villages</b>										
Grafton	5.56	5.56	5.56	4.76	4.76	4.76	4.76	4.76	5.76	5.76
Kipton	16.70	16.70	16.70	13.20	17.20	17.20	17.20	17.20	12.90	12.90
Lagrange	13.08	13.08	13.08	12.18	12.18	12.18	11.98	11.88	9.13	9.03
Rochester	9.90	9.90	9.90	9.90	11.40	11.40	12.40	11.40	9.08	9.08
Sheffield	3.64	3.64	3.64	3.64	4.64	4.64	4.64	4.64	5.64	5.64
South Amherst	5.26	5.26	5.26	5.26	5.26	5.26	3.26	3.26	4.14	4.14
Wellington	12.00	12.00	11.00	11.00	12.50	12.50	12.50	12.50	11.15	11.15
<b>Special District</b>										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Source: Lorain County Auditor

**Lorain County, Ohio**  
**Special Assessment Collections**  
**Last Ten Years**

Collection Year	Current Assessments Due (1)	Total Assessments Due	Current Assessments Collected (1)	Total Assessments Collected	Ratio of Assessments Collected to Total Assessments Due	Outstanding Delinquent Assessments (2)
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
1998	764,120	764,120	553,990	553,990	72.50	210,130

(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
1989	274,909	\$ 2,567,906,050	\$ 11,170,000	\$ 1,313,046	0	\$ 9,856,954	0.38%	\$36
1990	271,126	2,642,267,559	9,972,669	1,096,898	0	8,875,771	0.34	33
1991	274,909	2,732,259,210	8,702,733	255,661	0	8,447,072	0.31	31
1992	274,909	3,068,951,411	7,403,535	975,681	0	6,427,854	0.21	23
1993	274,909	3,125,313,652	6,090,050	710,332	0	5,379,718	0.17	20
1994	279,405	3,197,175,079	4,752,545	1,706,773	0	3,045,772	0.10	11
1995	281,447	3,563,087,488	3,405,160	3,405,160	0	0	0.00	0
1996	281,480	3,633,837,067	10,406,003	6,767,519	0	3,638,484	0.10	13
1997	281,231	3,773,102,360	9,256,479	4,079,708	0	5,176,771	0.14	18
1998	281,231	4,334,522,809	8,082,937	4,742,928	0	3,340,009	0.08	12

- (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, 1998

	Voted Total Debt Limit	Total Unvoted Debt Limit
Assessed Value of County, Collection Year 1998	\$4,334,522,809	\$4,334,522,809
Debt Limitation	106,863,070	43,345,228
<b>Total Outstanding Debt</b>		
Bond Anticipation Notes Payable	6,665,000	6,665,000 ✓
General Obligation Bonds	8,082,937	8,082,937 ✓
Special Assessment Bonds	935,478	935,478 ✓
OWDA Loans	1,926,294	1,926,294 ✓
	<u>17,609,709</u>	<u>17,609,709</u>
<b>Total</b>		
<b>Exemptions</b>		
Bond Anticipation Notes Payable	6,665,000	6,665,000
Special Assessment Bonds	935,478	935,478
OWDA Loans	1,926,294	1,926,294
Amount Available in Debt Service Fund for Retirement of General Obligations Bonds	0	0
	<u>9,526,772</u>	<u>9,526,772</u>
<b>Total</b>		
<b>Net Debt</b>	<u>8,082,937</u>	<u>8,082,937</u>
<b>Total Legal Debt Margin</b> (Debt Limitation Minus Net Debt)	<u>\$98,780,133</u>	<u>\$35,262,291</u>

(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	100,863,070
	<u>106,863,070</u>
<b>Total</b>	<u>\$106,863,070</u>

(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, 1998

Political Subdivision	General Bonded Debt Outstanding (1)	Percentage Applicable To County (2)	Amount Applicable To County
Lorain County	\$8,082,937	100%	\$8,082,937
City of Lorain	9,202,634	100	9,202,634
Lorain City School District	2,936,992	100	2,936,992
City of Avon	3,177,290	100	3,177,290
City of Elyria	14,586,690	100	14,586,690
Elyria City School District	2,440,000	100	2,440,000
City of Amherst	3,421,000	100	3,421,000
City of Avon Lake	8,690,968	100	8,690,968
Avon Lake City School District	7,595,000	100	7,595,000
North Ridgeville City School District	4,370,000	100	4,370,000
Oberlin City Schools	1,080,000	100	1,080,000
City of North Ridgeville	9,610,000	100	9,610,000
Lagrange Village	29,000	100	29,000
Total			<u>\$75,222,511</u>

(1) Debt outstanding for School Districts is shown as of June 30, 1998

(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
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
1998	1,173,542	494,968	1,668,510	36,177,982	4.61

(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>
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
1998	281,231	11,367	3.8

Sources: (1) County Planning Commission

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

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

Year	New Construction (1)			Bank Deposits (2)	Assessed Value (3)
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		
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
1998	75,997,140	28,616,060	104,613,200	444,974,000	4,334,522,809

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

**Lorain County, Ohio**  
Principal Taxpayers  
December 31, 1998

Taxpayers	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Cleveland Electric Illuminating	Public Utility	\$0	\$116,259,150	\$116,259,150	2.68%
Ohio Edison	Public Utility	0	114,549,380	114,549,380	2.64
USS/KOBE Steel Co.	Business	82,712,700	13,801,180	96,513,880	2.23
Ford Motor Company	Business	28,975,810	51,213,700	80,189,510	1.85
Columbia Gas of Ohio, Inc.	Public Utility	0	40,554,610	40,554,610	0.94
Century Telephone Company	Public Utility	0	28,429,040	28,429,040	0.66
Alltel Ohio	Public Utility	0	27,824,770	27,824,770	0.64
Elyria Joint Venture	Midway Mall	13,026,480	0	13,026,480	0.30
Columbia Gas Transmission	Public Utility	0	13,011,290	13,011,290	0.30
South Shore Community	Hospital	10,693,730	0	10,693,730	0.25
Totals		\$135,408,720	\$405,643,120	\$541,051,840	12.49%

Source: Lorain County Auditor  
Tax Settlement Department

**Lorain County, Ohio**  
 Ten Largest Employers  
 December 31, 1998

Employer	Nature of Business	Number of Employees
1 Ford Motor Company	Truck and Van Manufacturing	4,890
2 USS/KOBE	Steel Manufacturing	2,695
3 Lorain County	Government	1,987
4 Invacare Corp.	Surgical Supplies	1,563
5 RELTEC Corp.	Telecommunications	1,459
6 Community Health	Healthcare	1,331
7 Nordson Corp.	Adhesive Manufacturing	1,123
8 Lorain City School District	Education	1,110
9 EMH Regional Medical Center	Healthcare	1,104
10 State of Ohio	Government	1,068

Source: Lorain County Auditor

## Lorain County, Ohio

### Miscellaneous Statistics

December 31, 1998

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 1998:	
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.

