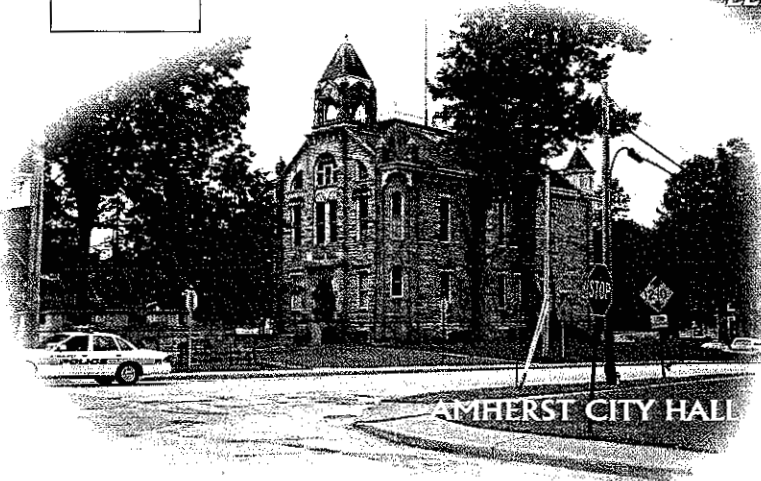


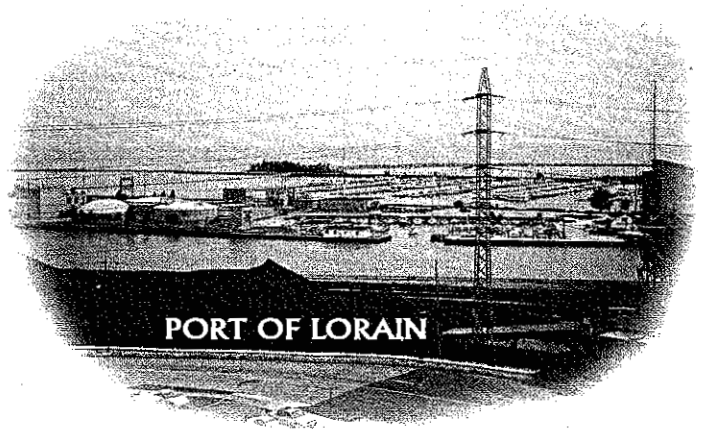
Lorain County Ohio



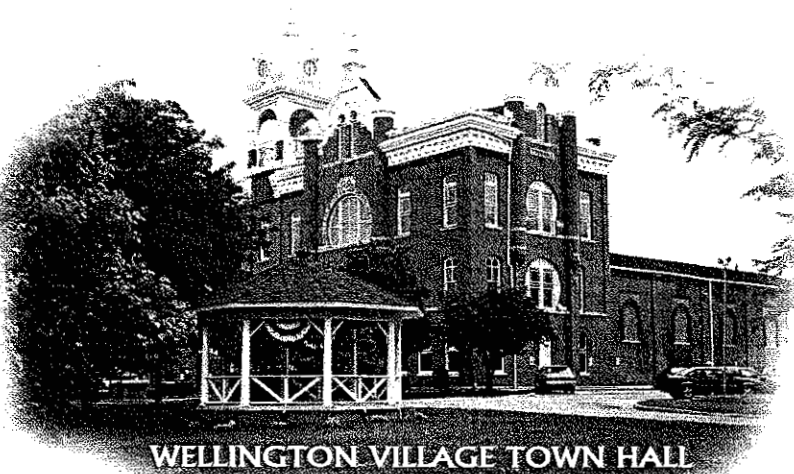
ELYRIA HIGH SCHOOL



AMHERST CITY HALL



PORT OF LORAIN



WELLINGTON VILLAGE TOWN HALL

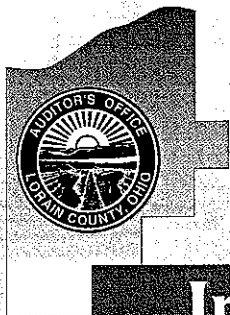


APPAN SQUARE OBERLIN

Comprehensive Annual Financial Report

For The Fiscal Year Ended December 31, 1995

Mark R. Stewart, Auditor



MARK R. STEWART & STAFF
LORAIN COUNTY AUDITOR

Introductory Section

Comprehensive Annual Financial Report

For the Year Ended December 31, 1995



*Lorain County,
Ohio*

Mark R. Stewart
Lorain County Auditor

LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 1995

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LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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MARK R. STEWART
LORAIN COUNTY AUDITOR

LORAIN COUNTY ADMINISTRATION BUILDING
226 MIDDLE AVENUE
ELYRIA, OH 44035-5640

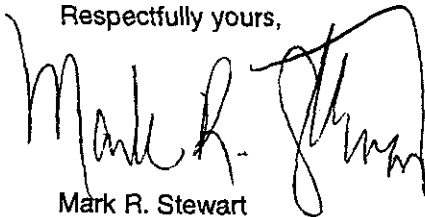
June 30, 1996
to the Citizens and Board of County
Commissioners of Lorain County:

I am pleased to present the 1995 Comprehensive Annual Financial Report (CAFR) for the County of Lorain. I am particularly proud of this report as it is the first CAFR ever to be issued by Lorain County. This report provides a complete disclosure of the financial position and operations of the County for the year ended December 31, 1995. My office believes that the data herein is accurate in all respects; that it is presented in a manner designed to fairly state the financial position and results of operations of the County; and that disclosures necessary to enable the reader to gain a maximum understanding of the County's financial affairs have been included.

Preparation of this report represents a continuing effort to improve the financial management of the County. Annual preparation of this report will provide the County's elected officials and managers with accurate and reliable financial information for making significant decisions affecting the level and quality of services and, therefore, the quality of life, for every citizen of the County of Lorain.

I wish to express my appreciation to the Local Government Services staff of the Auditor of State's Office as well as to Lorain County Chief Deputy Auditor, Bob Rulli, and County Deputy Auditors, Craig Snodgrass, Diane Perry and Cheryl Litz whose efforts have resulted in this report. The report will be submitted for review by the Government Finance Officers Association (GFOA) in anticipation of receiving the County's first Certificate of Achievement for Excellence in Financial Reporting from the GFOA. The County Auditor's Office intends to make the attainment of this award an annual goal. The Certificate of Achievement will recognize the efforts of the County's officials and their staffs in preparing a high-quality report which meets professional standards for governmental accounting. I congratulate all those who played a part in making this report possible.

Respectfully yours,



Mark R. Stewart
Lorain County Auditor

June 30, 1996

Honorable Herbert J. Jacoby
Honorable Elizabeth C. Blair
Honorable Mary J. Vasi
Lorain County Commissioners

Citizens of Lorain County

I am pleased to present Lorain County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1995. This report contains basic financial statements, supplemental financial statements, and other financial and statistical information, providing complete and full disclosure of all material financial aspects of the County for 1995. The information contained in this report 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 true understanding of the County's financial affairs. This report is prepared in conformance 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. 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.

The Comprehensive Annual Financial Report is organized into three sections: Introductory, Financial and Statistical. The Introductory Section includes this transmittal letter, the County's organizational chart, an organizational chart of the Auditor's Office and a list of elected officials. The Financial Section includes the State Auditor's opinion letter; the general purpose financial statements, providing an overview of the County's financial position and operating results; and the combining, individual fund and account group statements and schedules, which provide supplemental information relative to the combined financial statements. 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 the second largest city, Elyria, 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. In 1995, the U.S. Census Bureau estimated the County population to have increased to 281,447.

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 his 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 and is the custodian of all funds. The Treasurer is also responsible for investing all idle County funds as specified by law. He is the distributing agent for expenditures authorized by the Board 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 Board of Revision. In addition, the Treasurer, the Auditor and Prosecuting Attorney form 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 the 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 for sewer operations.

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. Component units also include organizations that are fiscally dependant on the County in that the County approves the budget, the issuance of debt, or the levying of taxes. The 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 this report:

- Lorain County General Health District
- Lorain County Soil and Water Conservation District
- Local Emergency Planning Commission

The following organizations have been excluded from the reporting entity because they are not fiscally dependent on the County and the County is not financially accountable for them:

- Lorain County Agricultural Society
- Lorain County Educational Service Center
- Lorain County Convention and Visitor's Bureau
- Lorain County Historical Society
- Lorain County Hospital
- Lorain County Law Library
- Lorain Public Library
- Rural Lorain County Water Authority

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 and 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 but created by the County in 1964. 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 located in adjacent Cuyahoga County.

Major Initiatives

In 1996, the Child Support Agency, Human Services, and Jobs Training Program moved into a newly renovated building located in Elyria Township, bordering the cities of Lorain and Elyria. Locating these programs in one building increased the efficiency and management of the related programs thus enabling the County to better serve the needs of the public.

In May of 1995, the voters of Lorain County passed a quarter percent sales tax levy for the renovation, reconstruction and maintenance of the Lorain County Correctional Facility. The levy will enable the current jail to be expanded by 208 beds. The estimated cost of the jail expansion is \$9 million, of which approximately \$3 million will be state funded. All additional revenues from this continuing levy will provide for the maintenance of the correctional facility. Construction is scheduled to begin in 1996.

Department Focus

Lorain County has exceeded many expectations with its economic growth over the past few years and has many offices and departments to thank for this growth. This year, they County would like to highlight the Lorain County Treasurer's Office for its service efforts and accomplishments. Following is a brief commentary about the Office's operations.

The County Treasurer has numerous fiscal responsibilities. One of its major responsibilities is the collection of taxes. These include real estate, general personal property, inheritance, vendors and manufactured home taxes. In addition, the Treasurer is responsible for the mailing out of all tax bills. The Treasurer also keeps record of all deposits and fees collected by the various County departments.

Lorain County Treasurer Daniel J. Talarek acts as County investor for public funds. Thanks to him, the County's investment income has increased each of the last four years. Many of these investments are in STAR Ohio or Certificates of Deposits.

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 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 temporary appropriation measure for the County in early January. A permanent appropriation measure is ratified by April 1. 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 1995, revenues in all governmental fund types (general, special revenue, capital projects and debt service) exceeded 1994 revenues by \$13,272,222. 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:

	1994	1995	Percent of Total	Change	Percent of Change
Revenues					
Property and Other Taxes	\$23,103,732	\$25,321,740	20.66%	\$2,218,008	9.60%
Sales Tax	10,660,044	11,855,332	9.67	1,195,288	11.21
Charges for Services	12,789,143	12,921,824	10.54	132,681	1.04
Licenses, Permits and Fees	2,166,063	2,273,866	1.86	107,803	4.98
Fines and Forfeitures	680,761	777,182	0.63	96,421	14.16
Intergovernmental	54,239,836	63,238,768	51.60	8,998,932	16.59
Special Assessments	584,662	419,146	0.34	(165,516)	(28.31)
Interest	4,591,108	5,051,104	4.12	459,996	10.02
Donations	13,233	14,479	0.01	1,246	9.42
Other	466,348	693,711	0.57	227,363	48.75
Total Revenues	<u>\$109,294,930</u>	<u>\$122,567,152</u>	<u>100.00%</u>	<u>\$13,272,222</u>	

The most significant continuing source of revenue for the County is derived from taxes. Tax revenues in the general fund increased by \$2,218,008 due to increased assessed valuation. Assessed value increased from \$3,197,175,079 in 1994 to \$3,563,087,488 in 1995.

During 1994, the County approved a one-fourth percent sales tax for the construction, operation and maintenance of a jail facility. Collection started in July 1995, generating the increase in sales tax revenues.

Intergovernmental revenues increased due to additional grant monies received by the public assistance special revenue fund, children services special revenue fund, mental health special revenue fund and the child support enforcement agency special revenue fund.

Expenditures in all governmental fund types increased by \$13,714,737. The following table highlights the major expenditure functions:

	<u>1994</u>	<u>1995</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent of Change</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$11,889,882	\$13,342,737	11.55%	\$1,452,855	12.22%
Judicial	7,448,423	8,280,323	7.17	831,900	11.17
Public Safety	7,397,734	8,310,671	7.20	912,937	12.34
Public Works	7,331,956	8,057,515	6.98	725,559	9.90
Health	35,324,970	36,549,077	31.64	1,224,107	3.47
Human Services	25,799,043	29,769,302	25.77	3,970,259	15.39
Economic Development and Assistance	861,201	826,416	0.72	(34,785)	(4.04)
Capital Outlay	2,934,964	7,851,297	6.79	4,916,333	167.51
Intergovernmental	474,058	255,905	0.22	(218,153)	(46.02)
Debt Service:					
Principal Retirement	1,584,611	1,610,563	1.39	25,952	1.64
Interest and Fiscal Charges	745,402	653,175	0.57	(92,227)	(12.37)
Total Expenditures	<u>\$101,792,244</u>	<u>\$115,506,981</u>	<u>100.00%</u>	<u>\$13,714,737</u>	

Legislative and executive expenditures increased due to increased staffing levels and salary increases. The corresponding employer paid benefits also increased. Increased service contracts also contributed to the increased expenditures

Health and human services expenditures increased as additional programs were provided related to the increased grant monies.

Capital outlay expenditures increased as more projects were undertaken in 1995.

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 \$11,405,705 at December 31, 1994 and \$14,030,328 at December 31, 1995.

Financial Highlights - Proprietary Funds - The Lorain County Sanitary Sewer Fund is classified as an enterprise fund since the operation of this fund resembles those activities found in private industry. The determination of profit and/or loss is a management objective. The enterprise fund had a net income of \$62,049 for the year ended December 31, 1995. The total fund equity of the enterprise fund was \$6,289,640 at year end. This amount includes (\$697,182) in deficit retained earnings and \$6,986,822 in contributed capital.

The Lorain County Transit Authority (component unit) had an operating loss of \$1,568,745, net income of \$53,116 for the year ended December 31, 1995, and retained earnings at December 31, 1995, of \$10,005.

The Murray Ridge Production Center (component unit) is financially sound, as is reflected by its revenues over expenses of \$85,971 for the year ended June 30, 1995, and its fund balance of \$549,498 at June 30, 1995.

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 in 1995 of \$6,049,858, net income of \$643,015, and retained earnings at year end of \$2,591,614.

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, 1995, assets held in the agency funds totaled \$334,670,553. 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, 1995, general obligation bonds outstanding totaled \$3,405,160. During 1995, \$1,347,385 of general obligation bonds were retired. The County's total legal debt margin at December 31, 1995, was \$87,577,187.

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 benefitted property owners. At December 31, 1995, the special assessment liability for the loans was \$2,165,965.

Special assessment bonds outstanding at December 31, 1995, were \$1,266,839. 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 monies 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 which vary in length from eight to one hundred eighty days. The County Treasurer makes such commitments of County resources only with federally insured financial institutions. Interest earnings for the primary government totaled \$5,051,104 during 1995.

A majority of the County's deposits 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 one hundred ten 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, 1995. The unqualified opinion of the Auditor of State appears in the financial section of this report.

The County has undergone a "single audit," which includes a review of all federally funded programs administered by the County, performed for fiscal year 1995 by Jim Petro, Auditor of State. Congressional legislation made the "single audit" program mandatory for most local governments, including Lorain County. This mandate began in 1985 as a requirement for federal funding eligibility. 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

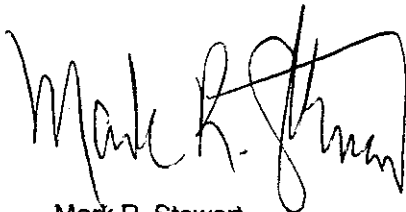
GFOA Certificate of Achievement

The Government Finance Officers Association (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to Governments that publish a Comprehensive Annual Financial Report whose contents and format conform to program standards. This report has been prepared following the stringent program guidelines of the Certificate of Achievement program. The County intends to submit this report to the GFOA to determine its eligibility for the certificate, which is the highest form of recognition in the area of governmental financial reporting.

Acknowledgments

I wish to express my appreciation to the staffs of the various County departments whose time and dedicated efforts made this report possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark R. Stewart". The signature is fluid and cursive, with a large initial "M" and "S".

Mark R. Stewart
Lorain County Auditor

Lorain County, Ohio

Elected Officials
As of December 31, 1995

Board of Commissioners

Elizabeth C. Blair

Mary Jo Vasi

Herbert J. Jacoby

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

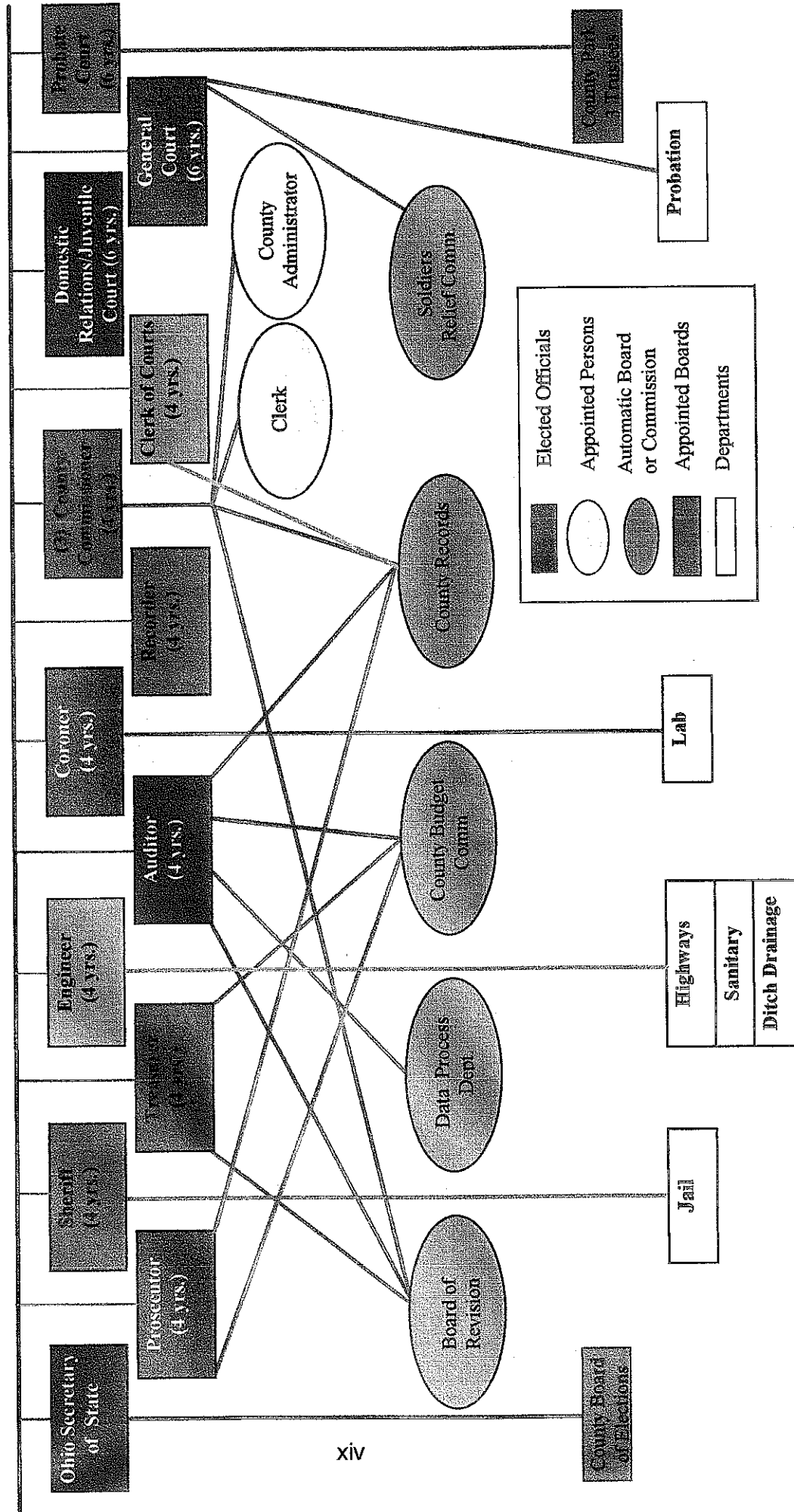
Mary Ann Jamison

Sheriff

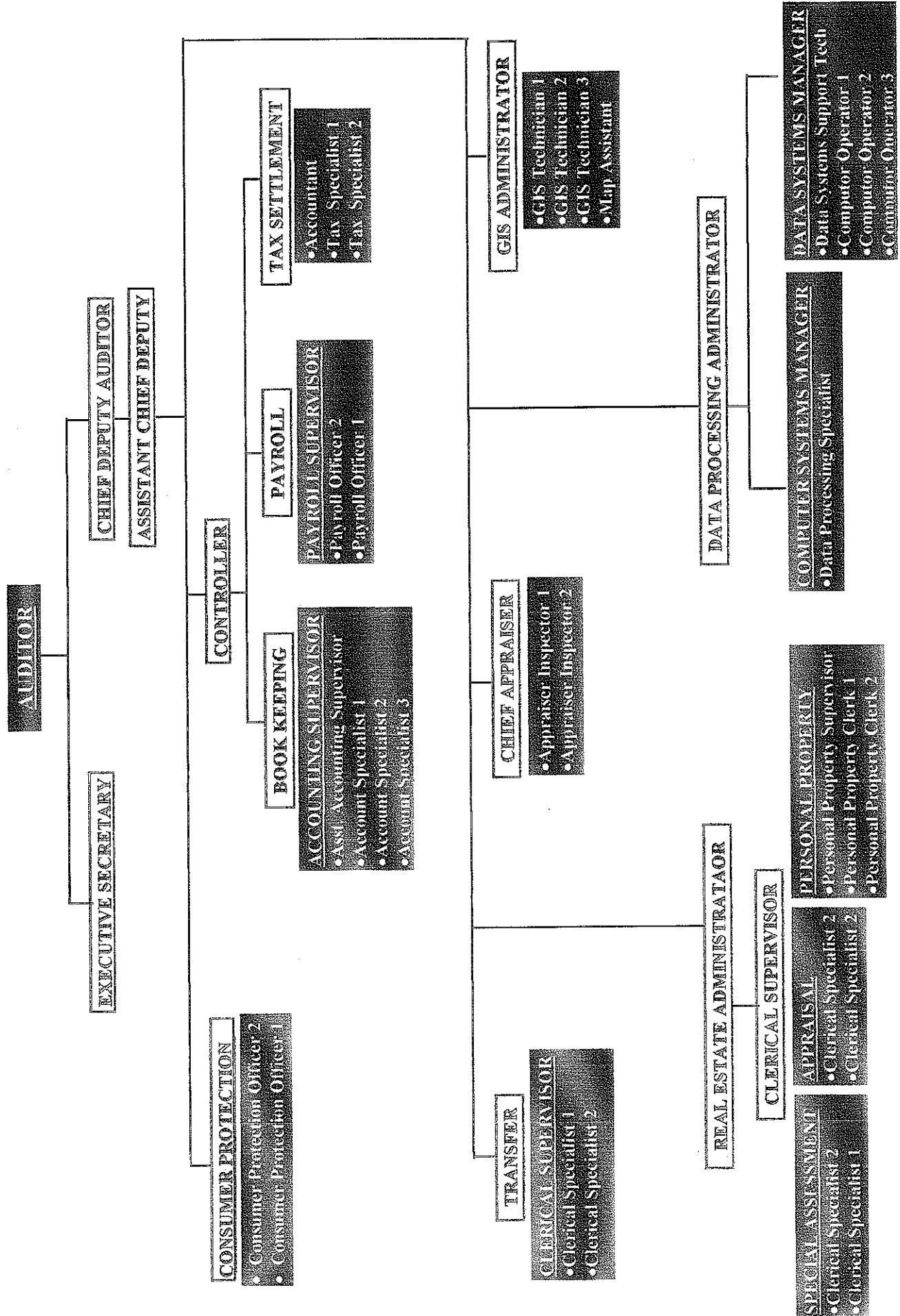
Martin J. Mahoney

Lorain County Government

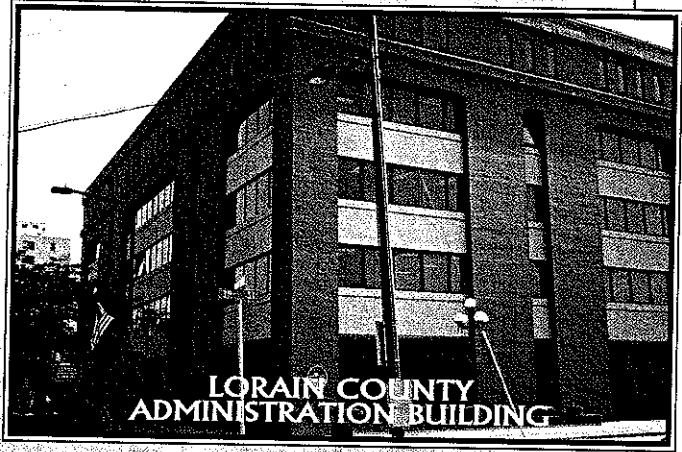
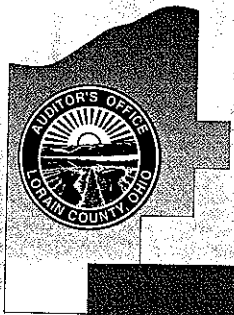
Registered Voters



Lorain County Auditor's Organizational Chart



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Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Independent Auditor's Report

We have audited the accompanying general-purpose financial statements of Lorain County, Ohio, (County) as of and for the year ended December 31, 1995. 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, a discretely presented component unit, which statements reflect total assets of \$628,477 as of June 30, 1995, and total revenues of \$1,162,527 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 \$1,147,803 as of December 31, 1995, and total revenues of \$1,473,714 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 and the Lorain County Transit 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 *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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of December 31, 1995, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

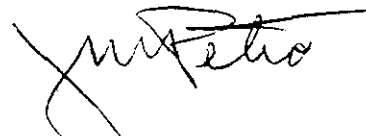
As discussed in Note 3 to the general-purpose financial statements, the County changed its method of accounting for escheat property as required by Government Accounting Standards Board Statement Number 21.

As discussed in Note 3 to the financial statements, the County reclassified the Children Services Trust Fund and the Golden Acres Trust Fund from the Expendable Trust Fund Type to the Miscellaneous Agency Fund.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements 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 of the County. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

We did not audit the introductory and statistical information as listed in the table of contents and therefore express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 30, 1996, on our consideration of the County's internal control structure and a report dated June 30, 1996, on its compliance with laws and regulations.


JIM PETRO
Auditor of State

June 30, 1996

Lorain County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups
 December 31, 1995
 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
ASSETS AND OTHER DEBITS						
Assets						
Equity in Pooled Cash and Cash Equivalents	\$12,591,210	46,308,492	3,788,878	3,300,388	127,381	3,631,065
Cash and Cash Equivalents in Segregated Accounts	0	848,074	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	20,626	0	22,115	0	0	0
Investments in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Property and Other Taxes	0	0	0	0	0	0
Sales Tax	1,577,841	874,872	0	0	0	0
Accounts	25,372	284,020	0	0	300,225	0
Special Assessments	0	0	0	0	0	0
Interfund	637,621	0	0	0	0	0
Accrued Interest	150,497	0	0	0	0	0
Due From Other Funds	0	412,875	0	0	0	0
Due From Agency Funds:						
Property and Other Taxes	3,833,502	22,033,005	1,500,033	0	0	0
Special Assessments	0	123,221	5,633,191	0	0	0
Intergovernmental Receivable	895,771	3,696,853	0	0	32,154	0
Materials and Supplies Inventory	76,069	369,479	0	0	6,021	0
Notes Receivable	0	265,397	0	0	0	0
Prepaid Items	0	0	0	0	0	0
Restricted Assets:						
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	0
Loans Receivable	28,039	0	0	0	0	0
Funds on Deposit with Deferred Compensation Boards	0	0	0	0	0	0
Fixed Assets (Net, Where Applicable, of Accumulated Depreciation)	0	0	0	0	5,922,028	0
Other Debits						
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	0	0	0	0	0	0
Amount to be Provided From General Government Resources	0	0	0	0	0	0
Amount to be Provided From Special Assessments	0	0	0	0	0	0
Total Assets and Other Debits	\$19,836,548	75,216,288	10,944,217	3,300,388	6,387,809	3,631,065

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					
10,633,350	0	0	80,380,764	0	80,380,764
1,785,876	0	0	2,633,950	365,526	2,999,476
0	0	0	42,741	0	42,741
2,000,000	0	0	2,000,000	0	2,000,000
278,549,352	0	0	278,549,352	0	278,549,352
0	0	0	2,452,713	0	2,452,713
0	0	0	609,617	242,110	851,727
28,587,912	0	0	28,587,912	0	28,587,912
0	0	0	637,621	0	637,621
0	0	0	150,497	0	150,497
0	0	0	412,875	0	412,875
0	0	0	27,366,540	0	27,366,540
0	0	0	5,756,412	0	5,756,412
1,587,590	0	0	6,212,368	254,246	6,466,614
0	0	0	451,569	2,820	454,389
0	0	0	265,397	0	265,397
0	0	0	0	2,814	2,814
0	0	0	0	19,591	19,591
0	0	0	28,039	0	28,039
11,526,473	0	0	11,526,473	93,426	11,619,899
0	36,757,410	0	42,679,438	795,747	43,475,185
0	0	3,405,160	3,405,160	0	3,405,160
0	0	324,618	324,618	0	324,618
0	0	3,673,512	3,673,512	0	3,673,512
0	0	3,108,186	3,108,186	0	3,108,186
<u>334,670,553</u>	<u>36,757,410</u>	<u>10,511,476</u>	<u>501,255,754</u>	<u>1,776,280</u>	<u>503,032,034</u>

(continued)

Lorain County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups
 December 31, 1995
 and Discretely Presented Component Units (continued)
 As of Various Year Ends

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
LIABILITIES, FUND EQUITY AND OTHER CREDITS						
Liabilities						
Accounts Payable	\$293,019	2,145,922	0	103,155	7,709	0
Contracts Payable	32,228	9,055	0	295,835	0	0
Accrued Wages	787,593	1,498,221	0	0	16,812	0
Compensated Absences Payable	16,187	46,389	0	0	53,696	0
Retainage Payable	0	0	0	69,185	0	0
Interfund Payable	0	637,621	0	0	0	0
Due to Other Funds	16,893	393,170	0	0	2,812	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	798,759	1,585,504	0	0	17,140	0
Due to Primary Government	0	0	0	0	0	0
Deferred Revenue	3,861,541	22,156,226	7,133,224	0	0	0
Undistributed Monies	0	0	0	0	0	0
Matured Bonds Payable	0	0	15,000	0	0	0
Matured Interest Payable	0	0	7,115	0	0	0
Accrued Interest Payable	0	0	0	184,770	0	0
Notes Payable	0	0	0	6,161,000	0	0
Claims Payable	0	0	0	0	0	1,039,451
Other Payable	0	0	0	0	0	0
Deferred Compensation Payable	0	0	0	0	0	0
Capital Leases Payable	0	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	0	0
General Obligation Bonds Payable	0	0	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0	0	0
Total Liabilities	5,806,220	28,472,108	7,155,339	6,813,945	98,169	1,039,451
Fund Equity and Other Credits						
Investment in General Fixed Assets	0	0	0	0	0	0
Contributed Capital	0	0	0	0	6,986,822	0
Retained Earnings:						
Unreserved (Deficit)	0	0	0	0	(697,182)	2,591,614
Fund Balance:						
Reserved for Encumbrances	1,481,342	5,577,880	0	1,453,228	0	0
Reserved for Inventory	76,069	369,479	0	0	0	0
Reserved for Unclaimed Monies	209,000	0	0	0	0	0
Reserved for Debt Service:						
General Obligation Principal	0	0	3,405,160	0	0	0
General Obligation Interest	0	0	59,100	0	0	0
Special Assessment Debt	0	0	324,618	0	0	0
Reserved for Notes Receivable	0	265,397	0	0	0	0
Unreserved, Undesignated (Deficit)	12,263,917	40,531,424	0	(4,966,785)	0	0
Total Fund Equity and Other Credits (Deficit)	14,030,328	46,744,180	3,788,878	(3,513,557)	6,289,640	2,591,614
Total Liabilities, Fund Equity and Other Credits	\$19,836,548	75,216,288	10,944,217	3,300,388	6,387,809	3,631,065

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Account Groups		Primary Government	Component Units	Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Agency					
0	0	0	2,549,805	61,368	2,611,173
0	0	0	337,118	107,645	444,763
0	0	0	2,302,626	142,237	2,444,863
0	0	3,487,976	3,604,248	0	3,604,248
0	0	0	69,185	0	69,185
0	0	0	637,621	0	637,621
0	0	0	412,875	0	412,875
27,366,540	0	0	27,366,540	0	27,366,540
5,756,412	0	0	5,756,412	0	5,756,412
282,444,517	0	0	284,845,920	0	284,845,920
0	0	0	0	67,000	67,000
0	0	0	33,150,991	0	33,150,991
7,576,611	0	0	7,576,611	0	7,576,611
0	0	0	15,000	0	15,000
0	0	0	7,115	0	7,115
0	0	0	184,770	0	184,770
0	0	0	6,161,000	0	6,161,000
0	0	0	1,039,451	0	1,039,451
0	0	0	0	543	543
11,526,473	0	0	11,526,473	93,426	11,619,899
0	0	185,536	185,536	0	185,536
0	0	2,165,965	2,165,965	0	2,165,965
0	0	3,405,160	3,405,160	0	3,405,160
0	0	1,266,839	1,266,839	0	1,266,839
<u>334,670,553</u>	<u>0</u>	<u>10,511,476</u>	<u>394,567,261</u>	<u>472,219</u>	<u>395,039,480</u>
0	36,757,410	0	36,757,410	0	36,757,410
0	0	0	6,986,822	744,558	7,731,380
0	0	0	1,894,432	10,005	1,904,437
0	0	0	8,512,450	0	8,512,450
0	0	0	445,548	0	445,548
0	0	0	209,000	0	209,000
0	0	0	3,405,160	0	3,405,160
0	0	0	59,100	0	59,100
0	0	0	324,618	0	324,618
0	0	0	265,397	0	265,397
0	0	0	47,828,556	549,498	48,378,054
0	36,757,410	0	106,688,493	1,304,061	107,992,554
<u>334,670,553</u>	<u>36,757,410</u>	<u>10,511,476</u>	<u>501,255,754</u>	<u>1,776,280</u>	<u>503,032,034</u>

Lorain County, Ohio
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 All Governmental Fund Types
 For the Year Ended December 31, 1995

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Revenues					
Property and Other Taxes	\$2,216,776	20,255,435	2,736,121	113,408	25,321,740
Sales Tax	9,811,045	2,044,287	0	0	11,855,332
Charges for Services	5,595,833	7,325,991	0	0	12,921,824
Licenses, Permits and Fees	263,425	2,010,441	0	0	2,273,866
Fines and Forfeitures	433,485	343,697	0	0	777,182
Intergovernmental	9,977,320	52,881,250	363,430	16,768	63,238,768
Special Assessments	0	48,613	333,947	36,586	419,146
Interest	4,826,660	214,971	9,473	0	5,051,104
Donations	0	14,479	0	0	14,479
Other	236,392	457,319	0	0	693,711
Total Revenues	33,360,936	85,596,483	3,442,971	166,762	122,567,152
Expenditures					
Current:					
General Government:					
Legislative and Executive	11,373,408	1,969,329	0	0	13,342,737
Judicial	7,623,195	657,128	0	0	8,280,323
Public Safety	6,230,217	2,080,454	0	0	8,310,671
Public Works	116,387	7,941,128	0	0	8,057,515
Health	23,793	36,525,284	0	0	36,549,077
Human Services	434,086	29,335,216	0	0	29,769,302
Economic Development and Assistance	8,935	817,481	0	0	826,416
Capital Outlay	2,215,779	0	0	5,635,518	7,851,297
Intergovernmental	255,905	0	0	0	255,905
Debt Service:					
Principal Retirement	54,490	20,025	1,536,048	0	1,610,563
Interest and Fiscal Charges	10,680	4,618	424,222	213,655	653,175
Total Expenditures	28,346,875	79,350,663	1,960,270	5,849,173	115,506,981
Excess of Revenues Over (Under) Expenditures	5,014,061	6,245,820	1,482,701	(5,682,411)	7,060,171
Other Financing Sources (Uses)					
Proceeds of OWDA Loan	0	0	0	388,951	388,951
Inception of Capital Lease	0	72,504	0	0	72,504
Operating Transfers - In	392,264	1,896,558	302,017	1,905,974	4,496,813
Operating Transfers - Out	(2,604,190)	(2,131,523)	0	0	(4,735,713)
Transfer to Component Unit	(185,000)	0	0	0	(185,000)
Total Other Financing Sources (Uses)	(2,396,926)	(162,461)	302,017	2,294,925	37,555
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,617,135	6,083,359	1,784,718	(3,387,486)	7,097,726
Fund Balances (Deficit) at Beginning of Year (Restated - See Note 3)	11,405,705	40,628,513	2,004,160	(126,071)	53,912,307
Increase in Reserve for Inventory	7,488	32,308	0	0	39,796
Fund Balances (Deficit) at End of Year	\$14,030,328	46,744,180	3,788,878	(3,513,557)	61,049,829

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, 1995

	General Fund			Special Revenue Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Property and Other Taxes	\$2,394,396	2,216,776	(177,620)	19,315,480	20,255,435	939,955
Sales Tax	8,060,892	9,775,868	1,714,976	900,000	1,169,415	269,415
Charges for Services	5,102,190	5,639,957	537,767	6,324,596	7,133,246	808,650
Licenses, Permits and Fees	187,648	198,689	11,041	2,146,831	2,229,973	83,142
Fines and Forfeitures	542,805	645,382	102,577	286,514	296,316	9,802
Intergovernmental	8,938,434	9,840,229	901,795	46,828,522	49,570,123	2,741,601
Special Assessments	0	0	0	39,624	48,613	8,989
Interest	4,265,597	4,777,452	511,855	157,421	157,421	0
Donations	0	0	0	9,172	14,479	5,307
Other	140,246	236,392	96,146	362,720	420,511	57,791
Total Revenues	29,632,208	33,330,745	3,698,537	76,370,880	81,295,532	4,924,652
Expenditures						
Current:						
General Government:						
Legislative and Executive	13,587,409	12,477,836	1,109,573	6,475,244	5,063,352	1,411,892
Judicial	7,764,335	7,660,804	103,531	904,383	706,539	197,844
Public Safety	6,524,288	6,428,245	96,043	2,665,980	1,827,741	838,239
Public Works	214,749	204,798	9,951	8,269,088	7,338,281	930,807
Health	4,829	4,829	0	45,753,904	38,949,449	6,804,455
Human Services	469,624	440,826	28,798	31,486,073	29,354,470	2,131,603
Economic Development and Assistance	52,405	8,935	43,470	0	0	0
Capital Outlay	3,691,903	2,767,770	924,133	0	0	0
Intergovernmental	259,879	257,610	2,269	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	32,569,421	30,251,653	2,317,768	95,554,672	83,239,832	12,314,840
Excess of Revenues Over (Under) Expenditures	(2,937,213)	3,079,092	6,016,305	(19,183,792)	(1,944,300)	17,239,492
Other Financing Sources (Uses)						
Proceeds of Notes	0	0	0	0	0	0
Advances - In	1,643,000	1,643,000	0	0	32,450	32,450
Advances - Out	(655,727)	(655,727)	0	0	0	0
Operating Transfers - In	392,264	392,264	0	1,896,558	1,896,558	0
Operating Transfers - Out	(6,485,701)	(2,604,190)	3,881,511	(11,094,760)	(2,131,523)	8,963,237
Total Other Financing Sources (Uses)	(5,106,164)	(1,224,653)	3,881,511	(9,198,202)	(202,515)	8,995,687
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,043,377)	1,854,439	9,897,816	(28,381,994)	(2,146,815)	26,235,179
Fund Balances at Beginning of Year	6,739,908	6,739,908	0	39,279,060	39,279,060	0
Prior Year Encumbrances Appropriated	2,114,304	2,114,304	0	2,363,298	2,363,298	0
Fund Balances at End of Year	\$810,835	10,708,651	9,897,816	13,260,364	39,495,543	26,235,179

(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, 1995

	Debt Service Fund			Capital Projects Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Property and Other Taxes	\$2,452,410	2,849,529	397,119	0	0	0
Sales Tax	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	1,295,752	389,671	(906,081)	0	0	0
Special Assessments	375,164	370,533	(4,631)	0	0	0
Interest	0	0	0	0	0	0
Donations	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Revenues	4,123,326	3,609,733	(513,593)	0	0	0
Expenditures						
Current:						
General Government:						
Legislative and Executive	61,500	50,354	11,146	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0	0
Capital Outlay	0	0	0	8,487,865	6,975,976	1,511,889
Intergovernmental	0	0	0	0	0	0
Debt Service:						
Principal Retirement	5,511,126	5,333,860	177,266	0	0	0
Interest and Fiscal Charges	1,049,155	653,253	395,902	0	0	0
Total Expenditures	6,621,781	6,037,467	584,314	8,487,865	6,975,976	1,511,889
Excess of Revenues Over (Under) Expenditures	(2,498,455)	(2,427,734)	70,721	(8,487,865)	(6,975,976)	1,511,889
Other Financing Sources (Uses)						
Proceeds of Notes	0	3,757,000	3,757,000	2,404,000	2,404,000	0
Advances - In	0	0	0	623,277	623,277	0
Advances - Out	0	0	0	(1,643,000)	(1,643,000)	0
Operating Transfers - In	302,017	302,017	0	2,544,343	1,905,974	(638,369)
Operating Transfers - Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	302,017	4,059,017	3,757,000	3,928,620	3,290,251	(638,369)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,196,438)	1,631,283	3,827,721	(4,559,245)	(3,685,725)	873,520
Fund Balances at Beginning of Year	2,309,061	2,309,061	0	1,909,245	1,909,245	0
Prior Year Encumbrances Appropriated	0	0	0	3,287,587	3,287,587	0
Fund Balances at End of Year	\$112,623	3,940,344	3,827,721	637,587	1,511,107	873,520

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
24,162,286	25,321,740	1,159,454
8,960,892	10,945,283	1,984,391
11,426,786	12,773,203	1,346,417
2,334,479	2,428,662	94,183
829,319	941,698	112,379
57,062,708	59,800,023	2,737,315
414,788	419,146	4,358
4,423,018	4,934,873	511,855
9,172	14,479	5,307
<u>502,966</u>	<u>656,903</u>	<u>153,937</u>
<u>110,126,414</u>	<u>118,236,010</u>	<u>8,109,596</u>
20,124,153	17,591,542	2,532,611
8,668,718	8,367,343	301,375
9,190,268	8,255,986	934,282
8,483,837	7,543,079	940,758
45,758,733	38,954,278	6,804,455
31,955,697	29,795,296	2,160,401
52,405	8,935	43,470
12,179,768	9,743,746	2,436,022
259,879	257,610	2,269
5,511,126	5,333,860	177,266
<u>1,049,155</u>	<u>653,253</u>	<u>395,902</u>
<u>143,233,739</u>	<u>126,504,928</u>	<u>16,728,811</u>
<u>(33,107,325)</u>	<u>(8,268,918)</u>	<u>24,838,407</u>
2,404,000	6,161,000	3,757,000
2,266,277	2,298,727	32,450
(2,298,727)	(2,298,727)	0
5,135,182	4,496,813	(638,369)
<u>(17,580,461)</u>	<u>(4,735,713)</u>	<u>12,844,748</u>
<u>(10,073,729)</u>	<u>5,922,100</u>	<u>15,995,829</u>
(43,181,054)	(2,346,818)	40,834,236
50,237,274	50,237,274	0
<u>7,765,189</u>	<u>7,765,189</u>	<u>0</u>
<u>14,821,409</u>	<u>55,655,645</u>	<u>40,834,236</u>

Lorain County, Ohio
 Combined Statement of Revenues, Expenses
 and Changes in Fund Equity
 All Proprietary Fund Types
 and Lorain County Transit - Discretely Presented Component Unit
 For the Year Ended December 31, 1995

	Proprietary Fund Types		Primary Government	Lorain County	Reporting Entity
	Enterprise	Internal Service	Totals (Memorandum Only)	Transit Component Unit	Totals (Memorandum Only)
Operating Revenues					
Charges for Services	\$814,603	6,049,858	6,864,461	182,009	7,046,470
Other	0	0	0	4,544	4,544
Total Operating Revenues	814,603	6,049,858	6,864,461	186,553	7,051,014
Operating Expenses					
Personal Services	308,757	0	308,757	160,743	469,500
Materials and Supplies	1,931	0	1,931	35,466	37,397
Contractual Services	326,914	544,294	871,208	1,322,015	2,193,223
Claims	0	5,086,549	5,086,549	0	5,086,549
Other	0	0	0	20,808	20,808
Depreciation	129,852	0	129,852	216,266	346,118
Total Operating Expenses	767,454	5,630,843	6,398,297	1,755,298	8,153,595
Operating Income (Loss)	47,149	419,015	466,164	(1,568,745)	(1,102,581)
Non-Operating Revenues					
Interest	0	0	0	403	403
Grants	0	0	0	1,144,657	1,144,657
Contributed Services	0	0	0	142,101	142,101
Total Non-Operating Revenues	0	0	0	1,287,161	1,287,161
Income (Loss) Before Transfers	47,149	419,015	466,164	(281,584)	184,580
Operating Transfers - In	14,900	224,000	238,900	0	238,900
Transfer From Primary Government	0	0	0	185,000	185,000
Income (Loss) Before Extraordinary Gain	62,049	643,015	705,064	(96,584)	608,480
Extraordinary Gain From Forgiveness of Loans From Lorain County	0	0	0	149,700	149,700
Net Income	62,049	643,015	705,064	53,116	758,180
Depreciation on Fixed Assets Acquired with Capital Grants	0	0	0	216,266	216,266
Retained Earnings (Deficit) at Beginning of Year	(759,231)	1,948,599	1,189,368	(259,377)	929,991
Retained Earnings (Deficit) at End of Year	(697,182)	2,591,614	1,894,432	10,005	1,904,437
Contributed Capital at Beginning of Year	6,597,871	0	6,597,871	961,792	7,559,663
Contributions:					
Special Assessments	388,951	0	388,951	0	388,951
Other	0	0	0	24,080	24,080
Depreciation on Fixed Assets Acquired with Capital Grants	0	0	0	(216,266)	(216,266)
Disposal of Fixed Assets Acquired With Contributed Capital	0	0	0	(25,048)	(25,048)
Contributed Capital at End of Year	6,986,822	0	6,986,822	744,558	7,731,380
Total Fund Equity at End of Year	\$6,289,640	2,591,614	8,881,254	754,563	9,635,817

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Statement of Revenues, Expenses
and Changes in Fund Balance
Murray Ridge Production Center - Discretely Presented Component Unit
For the Fiscal Year Ended June 30, 1995

	<u>Murray Ridge Production Center</u>
Revenues	
Sales	\$1,143,045
Interest	8,062
Other	<u>11,420</u>
<i>Total Revenues</i>	<u>1,162,527</u>
Expenses	
Wages and Subcontract	861,675
Variable Production	135,134
Fixed Production	78,031
Other	<u>1,716</u>
<i>Total Expenses</i>	<u>1,076,556</u>
<i>Net Increase</i>	85,971
<i>Fund Balance at Beginning of Year</i>	<u>463,527</u>
<i>Fund Balance at End of Year</i>	<u><u>\$549,498</u></u>

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
 Combined Statement of Revenues, Expenses and Changes in
 Fund Equity - Budget and Actual (Non-GAAP Basis)
 All Proprietary Fund Types - Primary Government
 For the Year Ended December 31, 1995

	Enterprise Fund			Internal Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Charges for Services	\$526,904	528,673	1,769	6,047,876	6,049,858	1,982
<i>Total Revenues</i>	<u>526,904</u>	<u>528,673</u>	<u>1,769</u>	<u>6,047,876</u>	<u>6,049,858</u>	<u>1,982</u>
Expenses						
Personal Services	347,130	329,038	18,092	0	0	0
Materials and Supplies	3,500	0	3,500	0	0	0
Contractual Services	391,780	308,182	83,598	710,095	600,399	109,696
Claims	0	0	0	5,946,617	4,676,614	1,270,003
Capital Outlay	21,375	6,002	15,373	0	0	0
<i>Total Expenses</i>	<u>763,785</u>	<u>643,222</u>	<u>120,563</u>	<u>6,656,712</u>	<u>5,277,013</u>	<u>1,379,699</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(236,881)	(114,549)	122,332	(608,836)	772,845	1,381,681
Operating Transfers - In	14,900	14,900	0	224,000	224,000	0
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(221,981)	(99,649)	122,332	(384,836)	996,845	1,381,681
<i>Fund Equity at Beginning of Year</i>	217,041	217,041	0	2,630,708	2,630,708	0
<i>Prior Year Encumbrances Appropriated</i>	5,649	5,649	0	500	500	0
<i>Fund Equity at End of Year</i>	<u>\$709</u>	<u>123,041</u>	<u>122,332</u>	<u>2,246,372</u>	<u>3,628,053</u>	<u>1,381,681</u>

See accompanying notes to the general purpose financial statements

Totals
(Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
6,574,780	6,578,531	3,751
6,574,780	6,578,531	3,751
347,130	329,038	18,092
3,500	0	3,500
1,101,875	908,581	193,294
5,946,617	4,676,614	1,270,003
21,375	6,002	15,373
7,420,497	5,920,235	1,500,262
(845,717)	658,296	1,504,013
238,900	238,900	0
(606,817)	897,196	1,504,013
2,847,749	2,847,749	0
6,149	6,149	0
2,247,081	3,751,094	1,504,013

Lorain County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 For the Year Ended December 31, 1995
 and Discretely Presented Component Units
 For Various Fiscal Years

	Proprietary Fund Types		Primary Government	Component Units	Reporting Entity
	Enterprise	Internal Service	Totals (Memorandum Only)		Totals (Memorandum Only)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS					
Cash Flows From Operating Activities					
Cash Received From Customers	\$530,033	0	530,033	1,330,884	1,860,917
Cash Received From Quasi-External Transactions With Other Funds	0	6,049,858	6,049,858	0	6,049,858
Cash Payments for Employee Services and Benefits	(322,948)	0	(322,948)	(1,010,388)	(1,333,336)
Cash Payments to Deferred Compensation Board	(6,090)	0	(6,090)	0	(6,090)
Cash Payments to Suppliers for Goods and Services	(305,202)	(597,387)	(902,589)	(1,476,770)	(2,379,359)
Cash Payments for Claims	0	(4,676,614)	(4,676,614)	0	(4,676,614)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(104,207)</u>	<u>775,857</u>	<u>671,650</u>	<u>(1,156,274)</u>	<u>(484,624)</u>
Cash Flows From Noncapital Financing Activities					
Grants	0	0	0	1,051,581	1,051,581
Transfer From Primary Government	0	0	0	185,000	185,000
Other	0	0	0	(363)	(363)
Transfers - In	14,900	224,000	238,900	0	238,900
Operating Loan	0	0	0	95,000	95,000
Repayment of Operating Loan	0	0	0	(95,000)	(95,000)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>14,900</u>	<u>224,000</u>	<u>238,900</u>	<u>1,236,218</u>	<u>1,475,118</u>
Cash Flows From Capital and Related Financing Activities					
Grants	0	0	0	21,301	21,301
Acquisition of Capital Assets	(6,002)	0	(6,002)	(40,031)	(46,033)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(6,002)</u>	<u>0</u>	<u>(6,002)</u>	<u>(18,730)</u>	<u>(24,732)</u>
Cash Flows From Investing Activities					
Interest	0	0	0	8,465	8,465
<i>Net Cash Provided by Investing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,465</u>	<u>8,465</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(95,309)</u>	<u>999,857</u>	<u>904,548</u>	<u>69,679</u>	<u>974,227</u>
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>222,690</u>	<u>2,631,208</u>	<u>2,853,898</u>	<u>315,438</u>	<u>3,169,336</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$127,381</u>	<u>3,631,065</u>	<u>3,758,446</u>	<u>385,117</u>	<u>4,143,563</u>

(continued)

Lorain County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 For the Year Ended December 31, 1995
 and Discretely Presented Component Units (continued)
 For Various Fiscal Years

	Proprietary Fund Types		Primary Government	Component Units	Reporting Entity
	Enterprise	Internal Service	Totals (Memorandum Only)		Totals (Memorandum Only)
Reconciliation of Operating Income (Loss)/Net Increase to Net Cash Provided by (Used for) Operating Activities					
<i>Operating Income (Loss)</i>	<u>\$47,149</u>	<u>419,015</u>	<u>466,164</u>	<u>(1,482,774)</u>	<u>(1,016,610)</u>
Adjustments to Reconcile Operating Income (Loss)/Net Increase to Net Cash Provided by (Used for) Operating Activities					
Depreciation	129,852	0	129,852	236,642	366,494
Contributed Services	0	0	0	142,101	142,101
Interest	0	0	0	(8,062)	(8,062)
<i>Change in Assets and Liabilities:</i>					
Increase in Accounts Receivable	(252,416)	0	(252,416)	(19,178)	(271,594)
Increase (Decrease) in Intergovernmental Receivable	(32,154)	0	(32,154)	9,044	(23,110)
Decrease in Materials and Supplies Inventory	139	0	139	5,300	5,439
Decrease in Prepaid Items	0	0	0	1,171	1,171
Decrease in Accounts Payable	(1,980)	(53,093)	(55,073)	(52,294)	(107,367)
Increase in Accrued Wages	3,737	0	3,737	12,030	15,767
Increase in Compensated Absences Payable	1,949	0	1,949	0	1,949
Increase in Due to Other Funds	2,486	0	2,486	0	2,486
Decrease in Intergovernmental Payable	(2,969)	0	(2,969)	0	(2,969)
Increase in Claims Payable	0	409,935	409,935	0	409,935
Decrease in Other Payable	0	0	0	(254)	(254)
<i>Total Adjustments</i>	<u>(151,356)</u>	<u>356,842</u>	<u>205,486</u>	<u>326,500</u>	<u>531,986</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(\$104,207)</u>	<u>775,857</u>	<u>671,650</u>	<u>(1,156,274)</u>	<u>(484,624)</u>

Non-Cash Transactions:

The enterprise fund received donated fixed assets that will be repaid by special assessments in the amount of \$388,951.

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Combining Balance Sheet
Discretely Presented Component Units
Lorain County Transit - December 31, 1995
Murray Ridge Production Center - June 30, 1995

	<u>Lorain County Transit</u>	<u>Murray Ridge Production Center</u>	<u>Total Component Units</u>
Assets			
Cash and Cash Equivalents in Segregated Accounts	\$52,759	312,767	365,526
Accounts Receivable	0	242,110	242,110
Intergovernmental Receivable	254,246	0	254,246
Materials and Supplies Inventory	0	2,820	2,820
Prepaid Items	2,814	0	2,814
Restricted Assets:			
Cash and Cash Equivalents in Segregated Accounts	0	19,591	19,591
Funds on Deposit with Deferred Compensation Boards	93,426	0	93,426
Fixed Assets (Net of Accumulated Depreciation)	<u>744,558</u>	<u>51,189</u>	<u>795,747</u>
<i>Total Assets</i>	<u>\$1,147,803</u>	<u>628,477</u>	<u>1,776,280</u>
Liabilities			
Accounts Payable	\$51,281	10,087	61,368
Contracts Payable	107,645	0	107,645
Accrued Wages	73,345	68,892	142,237
Due to Primary Government	67,000	0	67,000
Other Payable	543	0	543
Deferred Compensation Payable	<u>93,426</u>	<u>0</u>	<u>93,426</u>
<i>Total Liabilities</i>	<u>393,240</u>	<u>78,979</u>	<u>472,219</u>
Fund Equity			
Contributed Capital	744,558	0	744,558
Retained Earnings:			
Unreserved	10,005	0	10,005
Fund Balance:			
Unreserved, Undesignated	<u>0</u>	<u>549,498</u>	<u>549,498</u>
<i>Total Fund Equity</i>	<u>754,563</u>	<u>549,498</u>	<u>1,304,061</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,147,803</u>	<u>628,477</u>	<u>1,776,280</u>

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Combining Statement of Cash Flows
Discretely Presented Component Units
Lorain County Transit - For the Year Ended December 31, 1995
Murray Ridge Productin Center - For the Year Ended June 30, 1995

	<u>Lorain County Transit</u>	<u>Murray Ridge Production Center</u>	<u>Total Component Units</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows From Operating Activities			
Cash Received From Customers	\$195,597	1,135,287	1,330,884
Cash Payments for Employee Services and Benefits	(149,738)	(860,650)	(1,010,388)
Cash Payments to Suppliers for Goods and Services	<u>(1,250,057)</u>	<u>(226,713)</u>	<u>(1,476,770)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(1,204,198)</u>	<u>47,924</u>	<u>(1,156,274)</u>
Cash Flows From Noncapital Financing Activities			
Grants	1,051,581	0	1,051,581
Transfer From Primary Government	185,000	0	185,000
Other	(363)	0	(363)
Operating Loan	95,000	0	95,000
Repayment of Operating Loan	<u>(95,000)</u>	<u>0</u>	<u>(95,000)</u>
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>1,236,218</u>	<u>0</u>	<u>1,236,218</u>
Cash Flows From Capital and Related Financing Activities			
Grants	21,301	0	21,301
Acquisition of Capital Assets	<u>(23,913)</u>	<u>(16,118)</u>	<u>(40,031)</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,612)</u>	<u>(16,118)</u>	<u>(18,730)</u>
Cash Flows From Investing Activities			
Interest	<u>403</u>	<u>8,062</u>	<u>8,465</u>
<i>Net Cash Provided by Investing Activities</i>	<u>403</u>	<u>8,062</u>	<u>8,465</u>
<i>Net Increase in Cash and Cash Equivalents</i>	29,811	39,868	69,679
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>22,948</u>	<u>292,490</u>	<u>315,438</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$52,759</u>	<u>332,358</u>	<u>385,117</u>

(continued)

Lorain County, Ohio
Combining Statement of Cash Flows
Discretely Presented Component Units (continued)
Lorain County Transit - For the Year Ended December 31, 1995
Murray Ridge Productin Center - For the Year Ended June 30, 1995

	<u>Lorain County Transit</u>	<u>Murray Ridge Production Center</u>	<u>Total Component Units</u>
Reconciliation of Operating Loss/ Net Increase to Net Cash Provided by (Used for) Operating Activities			
<i>Operating Loss/Net Increase</i>	<u>(\$1,568,745)</u>	<u>85,971</u>	<u>(1,482,774)</u>
Adjustments to Reconcile Operating Loss/ Net Increase to Net Cash Provided by (Used for) Operating Activities			
Depreciation	216,266	20,376	236,642
Contributed Services	142,101	0	142,101
Interest	0	(8,062)	(8,062)
<i>Change in Assets and Liabilities:</i>			
Increase in Accounts Receivable	0	(19,178)	(19,178)
Decrease in Intergovernmental Receivable	9,044	0	9,044
Decrease in Materials and Supplies Inventory	0	5,300	5,300
Decrease in Prepaid Items	0	1,171	1,171
Decrease in Accounts Payable	(13,615)	(38,679)	(52,294)
Increase in Accrued Wages	11,005	1,025	12,030
Decrease in Other Payable	<u>(254)</u>	<u>0</u>	<u>(254)</u>
<i>Total Adjustments</i>	<u>364,547</u>	<u>(38,047)</u>	<u>326,500</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(\$1,204,198)</u>	<u>47,924</u>	<u>(1,156,274)</u>

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1995

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 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.

The following potential component units are not part of the County's reporting entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially accountable for any of these entities.

- Lorain County Agricultural Society
- Lorain County Educational Service Center
- Lorain County Convention and Visitor's Bureau
- Lorain County Historical Society
- Lorain Community Hospital
- Lorain County Law Library
- Lorain Public Library
- Rural Lorain County Water Authority

Discretely Presented Component Units. The component units column on the combined financial statements identifies the financial data of the County's component units, 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 Transit Authority. The Transit Authority provides mass transportation within the area. Their 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, 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

Lorain County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1995

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 has elected not to apply GASB Statement No. 29 for 1995 since they have previously applied the AICPA Not-for-Profit model. 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 Infirmery Road, Elyria, OH 44035.

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

- County Risk Sharing Authority, Inc.
- Regional Airport Authority
- Lorain County Cluster
- Northeast Ohio Areawide Coordinating Agency
- Lorain County Metropolitan Park District
- Lorain County Community College

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

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

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

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

Information in the following notes to the general purpose financial statements is applicable to the primary government. Information relative to the component units is identified in Note 25 and Note 26.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The County also applies the Financial Accounting Standards Board's Statements and Interpretations issued prior to November 30, 1989 to its proprietary activities unless those pronouncements conflict with GASB pronouncements.

Lorain County, Ohio
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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 Fund. Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Types

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

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

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

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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 subventions, 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. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. The costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

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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, 1995, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 1996 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 appropriations 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 Community Development Block Grant special revenue fund is not reported because they are 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 revenue 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 revenue. 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 statement reflect the amounts in the final amended official certificate of estimated resources issued during 1995.

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 amounts of increases were not significant. The budget figures which appear in the statement of budgetary comparisons represent the final appropriations amount, including all amendments and modifications.

Encumbrances. As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies 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

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appropriations at the fund, department and object level. On the GAAP basis, encumbrances outstanding at year end are reported as a reservation of fund balance for subsequent year expenditures for governmental funds and disclosed in the notes to the general purpose financial statements for proprietary funds.

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

D. Equity in Pooled Cash, Cash Equivalents and Investments

To improve cash management, cash received by the County is pooled in a central bank account. Monies 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 1995, investments were limited to certificates of deposit, interest in STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) note, Federal National Mortgage Association (FNMA), and Federal Home Loan Bank (FHLB) notes, and Federated Government Obligations Trust Money Market Fund. These investments are stated at cost which approximates market, except for investments in deferred compensation, which are reported at market value. Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned on investments is credited to the general fund, except as stipulated by State statute or County resolution. Interest revenue earned during 1995 totaled \$5,051,104.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. 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 monies 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 are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective funds. All fixed assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are valued at their estimated fair market value on the date received. The County has established a capitalization threshold for fixed assets at \$1,000.

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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 are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

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

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

Description	Years
Vehicles	5
Equipment and Machinery	10
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 1995, the County had no capitalized interest.

I. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employee's 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 judgements, compensated absences, 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. 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.

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Under Ohio law, a debt retirement fund must be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability between the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured general obligations bonds payable being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split between the appropriate funds and the account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

K. Contributed Capital

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

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

L. Fund Balance Reserves

Reserves of fund equity indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Governmental fund balances are reserved for encumbrances, inventory, notes receivable (revolving loan monies loaned to local businesses), unclaimed monies and debt service. Under Ohio Law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies. The debt service fund balance will be used to retire either general obligation bonds or special assessment bonds. The amount available for each type of debt is maintained through County records. Sufficient funds have been accumulated to meet all future principal requirements for general obligation bonds. The remaining fund balance available for general obligation bonds will be used to meet interest requirements. Therefore, the reserve for debt service has been separated into its general obligation principal, general obligation interest and special assessment debt components. Designations of fund balance indicate tentative plans for financial resource utilization in a future period. When the loans receivable in the general fund was originally reported, the transaction did not effect the operating statement; therefore, no reservation of fund balance is presented.

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 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

Lorain County, Ohio
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operations are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

O. Total Columns on General Purpose Financial Statements

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

NOTE 3 - RESTATEMENT OF PRIOR YEAR BALANCES AND CHANGES IN ACCOUNTING PRINCIPLES

For 1995 the County has implemented GASB Statement No. 21 "Accounting for Escheat Property," and GASB Statement No. 22 "Accounting for Taxpayer - Assessed Revenues in Governmental Funds." Under the guidelines of Statement No. 21, the County has elected to recognize the unclaimed monies fund as part of the General Fund, since the General Fund will ultimately receive the money if it is not claimed. The effect of this change increased the General Fund balance by \$924,165. Prior to this, the fund was accounted for as an agency fund. No liability has been established for unclaimed monies since it is probable none of the monies will be reclaimed. The adoption of Statement No. 22 required no change from prior years.

During 1995, the County passed a resolution making \$150,574 in advances permanent. It was also determined an interfund receivable/payable of \$976,723 had not been recorded.

Expendable trust funds have been reclassified to agency funds. The result was a decrease to the expendable trust funds' fund balance of \$130,310, thus eliminating the fund type, and an increase to the agency fund's beginning assets of \$130,310.

The summary of restatements is as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Beginning Fund Balance	\$9,655,391	40,531,040	797,551
Fund Reclassification	924,165	0	0
Interfund Receivable/Payable	976,723	0	(976,723)
Advances to/from Other Funds	<u>(150,574)</u>	<u>97,473</u>	<u>53,101</u>
Restated Beginning Fund Balance	<u>\$11,405,705</u>	<u>40,628,513</u>	<u>(126,071)</u>

Lorain County Transit Authority's financial statements have been presented in the County's general purpose financial statements. Prior to 1995, timely financial statements have not been available.

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NOTE 4 - COMPLIANCE AND ACCOUNTABILITY

A. Deficit Fund Balances/Retained Earnings

The following funds had deficit fund balances\retained earnings at December 31, 1995:

Special Revenue Funds	
Bascule Bridge	\$102,565
Intensive Supervision	13,232
Prosecutor's Victim Witness	10,731
Q Construction Capital Projects Fund	3,513,557
Sewer Enterprise Fund	697,182

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.

Q construction capital projects fund deficit fund balance arose from the requirement to report bond anticipation notes as a liability in the fund that received the note proceeds. This deficit will be alleviated when the note is retired or bonds are issued.

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

B. Legal Compliance

Contrary to section 5705.41, Ohio Revised Code, the MRDD and Community Mental Health special revenue funds had expenditures plus encumbrances in excess of appropriations in the supplies and materials account within the health expenditures of \$40,184 and \$748, respectively,

Contrary to section 5705.39 of the Ohio Revised Code, Waterline Maintenance special revenue fund had appropriations in excess of estimated revenues and carry over fund balance of \$13,515.

NOTE 5 - DEPOSITS AND INVESTMENTS

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

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. Bonds, notes, or other obligations of, or guaranteed by, the United States, or those for which the faith of the United States is pledged for the payment of principal and interest;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality;

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3. Written repurchase and reverse repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio, its political subdivisions, or other units or agencies of this State or its political subdivisions;
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; and
7. The State Treasurer's investment pool (STAR Ohio).

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 monies deposited with the institution.

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

Cash on Hand. At year end, the County had \$351,960 in undeposited cash on hand which is included on the balance sheet of the County as part of equity in pooled cash and cash equivalents.

Deposits. At year end, the carrying amount of the County's deposits was \$16,383,897 and the bank balance was \$16,735,857. Of the bank balance:

1. \$1,672,901 was covered by federal depository insurance; and
2. \$15,062,956 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. GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements" requires the County to categorize investments to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio, Deferred Compensation and the Federated Government Obligations Trust Money Market Fund are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying Value	Market Value at 12/31/95
FNMA	\$9,996,404	\$9,996,404	\$10,028,656
FHLB	10,052,541	10,052,541	10,097,301
FFCB	18,970,842	18,970,842	19,067,665
U.S. Treasury Notes	8,124,375	8,124,375	8,150,020
STAR Ohio		21,098,170	21,098,170
Deferred Compensation		11,526,473	11,526,473
Federated Government Obligations Trust Money Market Fund		79,266	79,266
Total Investments		<u>\$79,848,071</u>	<u>\$80,047,551</u>

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The classification of cash and cash equivalents, and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

A reconciliation between the classifications of cash and investments on the financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$83,057,455	13,526,473
Cash on Hand	(351,960)	0
Certificate of Deposits with an original maturity greater than three months	2,000,000	(2,000,000)
Investments which are part of the cash management pool:		
FNMA	(9,996,404)	9,996,404
FHLB	(10,052,541)	10,052,541
FFCB	(18,970,842)	18,970,842
U.S. Treasury Notes	(8,124,375)	8,124,375
STAR Ohio	(21,098,170)	21,098,170
Federated Government Obligations Trust Money Market Fund	(79,266)	79,266
	<u>\$16,383,897</u>	<u>79,848,071</u>
GASB Statement 3		

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 1995 are levied after October 1, 1994, on the assessed value as of January 1, 1994, 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. 1995 real property taxes are collected in and intended to finance 1996 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 1995 became a lien December 31 1994, are levied after October 1, 1994, and are collected in 1995 with real property taxes. 1995 tangible personal property taxes are levied after October 1, 1994, on the value as of December 31, 1994. Collections are made in 1995. 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, 1995 was \$9.29 per \$1,000 of assessed value. The assessed value upon which the 1995 taxes were collected were as follow:

Category	Assessed Value
Real Estate	\$2,739,951,970
Tangible Personal:	
General	440,427,598
Public Utilities	382,707,920
	<u>823,135,518</u>
<i>Total</i>	<u>\$3,563,087,488</u>

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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, 1995. 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 1995 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 special revenue 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 special revenue fund. Amounts measurable and available at year-end are accrued as revenue. During 1995, sales tax revenue amounted to \$11,855,332.

NOTE 8 - RECEIVABLES

Receivables at December 31, 1995, 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.

A summary of the principal items of intergovernmental receivables follows:

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	Amount
General Fund	
Local Government	\$420,491
Election Expense	202,278
Grants	149,502
Defense of Indigent	68,435
Fines and Forfeitures	32,654
Other	17,667
Prisoner Care	4,744
<i>Total General Fund</i>	<i>895,771</i>
Special Revenue Funds	
Grants	3,183,488
Motor Vehicle License Tax	208,428
Gasoline Tax	182,108
Local Government Revenue Assistance	100,000
Fees	22,829
<i>Total Special Revenue Funds</i>	<i>3,696,853</i>
Enterprise Fund	
Charges for Services	32,154
Agency Funds	
Undivided Taxes	1,587,590
<i>Total - All Funds</i>	<i>\$6,212,368</i>

Loans receivable in the special revenue fund represent low interest notes for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program. The loans bear interest at an annual rate of three and one half to seven percent. Loans receivable in the general fund represent monies owed to the County due to a court decision. The loans are to be repaid on a monthly basis over periods ranging from two to fifteen years.

NOTE 9 - FIXED ASSETS AND DEPRECIATION

A summary of the sewer enterprise fund's fixed assets at December 31, 1995, follows:

Land	\$51,684
Vehicles	27,309
Equipment and Machinery	19,502
Plant	222,830
Sewerlines	6,935,022
<i>Total</i>	7,256,347
Less: Accumulated Depreciation	(1,334,319)
<i>Net Fixed Assets</i>	<i>\$5,922,028</i>

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A summary of changes in general fixed assets at December 31, 1995, follows:

	Balance 1/1/95	Additions	Deletions	Balance 12/31/95
Land	\$1,181,834	0	0	1,181,834
Buildings	22,782,535	504,460	0	23,286,995
Improvements Other Than Buildings	2,398,442	494,386	(2,200)	2,890,628
Vehicles	3,385,548	731,605	(216,379)	3,900,774
Equipment and Machinery	4,947,483	624,403	(314,675)	5,257,211
Furniture and Fixtures	143,546	99,161	(2,739)	239,968
Total	\$34,839,388	2,454,015	(535,993)	36,757,410

NOTE 10 - RISK MANAGEMENT

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

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

Type of Coverage	Coverage	Deductible
Law Professional	\$1,000,000	5,000
Automobile Fleet Liability	1,000,000	5,000
Fire	68,104,562	5,000
Boiler and Machinery	100,000,000	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

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.

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.

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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 \$1,039,451 reported in the fund at December 31, 1995, 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 1994 and 1995 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1994	\$735,680	4,566,354	4,672,518	629,516
1995	629,516	5,086,549	4,676,614	1,039,451

NOTE 11 - RISK SHARING POOL

The County Risk Sharing Authority, Inc., 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 1995 was \$541,158.

NOTE 12 - JOINTLY GOVERNED ORGANIZATIONS

A. Regional Airport Authority

The Airport Authority is statutorily created as a separate and distinct political subdivision of the State. The City of Lorain, City of Elyria, and Lorain County each appoint two members to the Airport Authority. The six appointed members appoint one additional person. All three governmental subdivisions approve the budget and approve all applications for State and Federal grants. The Trustees adopt their own appropriations, have title to the land and two of the buildings of the Airport, hire and fire their own staff, issue their own debt, and authorize Airport expenditures. During 1995, the County contributed \$64,407 to the Regional Airport Authority.

B. 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.

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C. 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 designing management. Each participant's degree of control is limited to its representation on the board. During 1995, the County contributed \$29,956 which represent .8 percent of total contributions.

NOTE 13 - RELATED ORGANIZATIONS

A. Lorain County Metropolitan Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 1995

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 1995

NOTE 14 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System (PERS)

All Lorain County's full-time employees, other than teachers, participate in the Public Employees Retirement System (PERS), a cost-sharing multiple-employer public employee retirement system created by the State of Ohio. The payroll for employees covered by PERS for the year ended December 31, 1995, was \$45,659,196; the County's total payroll was \$46,521,973.

All County employees, except teachers, must participate in PERS. Students working for the school, college or university they attend have an option to exempt themselves from membership. Benefits fully vest upon reaching five years of service and are established by State statute. Employees may retire at any age with thirty years of service, at age sixty with a minimum of five years of credited service, and at age fifty-five with a minimum of twenty-five years of service. Those individuals retiring with fewer than thirty years of service or who are less than age sixty-five receive reduced retirement benefits. Members are entitled to a retirement benefit, payable monthly for life, equal to 2.1 percent of their final average salary for each year of credited service up to thirty years. Members are entitled to 2.5 percent of their final average salary for each year of service in excess of thirty years. Final average salary is the employee's average salary over the highest three years of earnings.

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The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 1995 was 8.5 percent for employees other than law enforcement. Law enforcement employees contribute 9.0 percent of covered salary. The employer contribution rate was 13.55 percent of covered payroll; 8.44 percent was the portion used to fund pension obligations for 1995. The law enforcement employer rate was 16.70 percent of covered payroll and 10.81 percent was the portion used to fund pension obligations for the year 1995. The difference between the total employer rate and the portion used to fund pension obligations is the amount used to fund the health care program for retirees. These rates were the actuarially determined contribution requirements for PERS.

Under House Bill 151, the two month prohibition for PERS retirees to return to work increased to six months. If the re-employed retiree elects to receive both the retirement allowance and a salary for the re-employment period, the employer must provide the retiree's primary health care coverage if it is available to employees in comparable positions. House Bill 151 also provides that an elected official who runs for re-election will be penalized for retiring with an effective benefit date which occurs between 31 days before the election and 31 days after the new term begins. If this does occur, the elected official will forfeit the new term of office if re-elected.

The retirement contribution requirement for the year ended December 31, 1995, was \$7,795,828, which consisted of \$3,904,519 from the County and \$3,891,309 from employees; these contributions represented 8.55 percent and 8.52 percent of covered payroll respectively.

The "pension benefit obligation" is the actuarial present value of credited projected benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess PERS's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. This calculation does not reflect the method used by PERS to determine funding requirements. PERS determines its actuarial liability based on the entry age normal method of funding. PERS does not make separate measurements of assets and pension benefit obligations for individual employers.

The "pension benefit obligations" as of December 31, 1993, (the latest information available) for PERS as a whole, was \$23,239.4 million. PERS's net assets available for benefits on that date were \$22,888.8 million, leaving an unfunded pension benefit obligation of \$350.6 million. The total pension obligation does not include any health care data. The County's 1995 actuarially determined contribution represented .58 percent of total contributions required of all participating entities.

Historical trend information showing PERS's progress for the past nine years in accumulating sufficient assets to pay benefits when due is presented in PERS's December 31, 1995, Comprehensive Annual Financial Report.

B. State Teachers Retirement System (STRS)

Certified teachers employed by the school for the Mentally Retarded/Developmentally Disabled participate in the State Teachers Retirement System (STRS), a multiple-employer cost-sharing public employee retirement system created by the State of Ohio. The payroll for employees covered by STRS for the year ended December 31, 1995, was \$862,777; the County's total payroll was \$46,521,973.

All certified full-time employees are eligible to participate in STRS. Any member who has five years of service credit and attained age sixty, twenty-five years of service credit and attained age fifty-five, or thirty years of service credit regardless of age may retire. The maximum annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of credited service and final average salary which is the average of the member's three years highest salaries. The annual allowance is determined by multiplying final average salary by 2.5 percent for each year of Ohio contributing service in excess of thirty years and 2.1 percent for all other years of credited service up to a maximum allowance of 100 percent of final average salary.

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Under the "money purchase benefit" calculation, a members' lifetime contributions plus interest at specified rates are matched by an equal amount from contributed employer 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 two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age sixty-five, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

Retirement benefits are increased three percent for each year that the U.S. Bureau of Labor Statistics Consumer Price Index increases three percent or more. The plan offers comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums.

A member under the age of sixty with five or more years' credited service who becomes disabled is entitled to a disability allowance. Survivor benefits are available to eligible spouses and dependents of active members who die before retirement. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member. Additional death benefit coverage of \$1,000 or \$2,000 can be purchased. Various other benefits are available to members' beneficiaries.

The Ohio Revised Code Chapter 3307 provides statutory authority for employee and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of ten percent for members and fourteen percent for employers. Contribution requirements for the year ended December 31, 1995, were 9.3 percent of covered payroll for employees and 14 percent for employers, of which 12 percent is used to fund basic retirement obligations and two percent is used to fund health care. The contribution requirement for the year ended December 31, 1995, was \$183,771 which consisted of \$103,533 from the County and \$80,238 from employees; these contributions represented 12 percent and 9.3 percent of covered payroll respectively.

The "pension benefit obligation", which is the actuarial present value of credited projected benefits, is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess STRS's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employees retirement systems and among employers. STRS does not make separate measurements of assets and pension benefit obligations for individual employers.

The pension benefit obligation for STRS as of July 1, 1995, (the latest information available) was \$36,112 million. Net assets available for benefits as of that date were \$28,109 million, excluding reserves of \$1,503 million allocated to fund health care benefits, leaving an unfunded pension benefit obligation of \$8,003 million. The County's 1995 contribution represented 0.02 percent of total contributions required of all participating entities.

Historical trend information about progress made in accumulating sufficient assets to pay benefits when due is provided in State Teachers Retirement System's Comprehensive Annual Financial Report for the year ended June 30, 1995.

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NOTE 15 - POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System (PERS)

The Public Employees Retirement System of Ohio (PERS) provides post retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor 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 1995 employer contribution rate was 13.55 percent of covered payroll; 5.11 percent was the portion that was used to fund health care for the year 1995. The law enforcement employer rate for 1995 was 16.70 percent and 5.89 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1994, include a rate of return on investments of 7.75 percent, active employee payroll increases of 5.25 percent for inflation and an increase of between zero and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 5.25 percent annually.

Short-term securities consisting of commercial paper and U.S. Treasury obligations are carried at cost, which approximates market value. Equity securities, fixed income investments, and investments in real estate are carried at market. For actuarial valuation purposes, a smooth market approach is used. Assets are adjusted to reflect twenty-five percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 365,383. The County's actual contributions for 1995 which were used to fund postemployment benefits, were \$2,349,047. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1994, (the latest information available) was \$6,840.4 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$7,952.1 million and \$1,111.7 million, respectively.

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. Benefit provisions and the obligations to contribute are established by STRS based on authority granted by the state statute.

Benefits are funded on a pay-as-you-go basis. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board currently allocates employer contributions equal to two percent of covered payroll to the health care reserve fund. For the County, this amount equaled \$17,256 during 1995. As of July 1, 1995, eligible benefits recipients totaled 83,136. For the year ended June 30, 1995, net health care costs paid by STRS were \$165,767,000.

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NOTE 16- OTHER EMPLOYEE BENEFITS

A. Deferred Compensation Plans

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

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

An agency fund was established to account for these monies as prescribed by GASB Statement No. 2, "Financial Reporting of Deferred Compensation Plans Adopted under the Provisions of Internal Revenue Code Section 457." As of December 31, 1995, the amount on deposit with the Ohio Public Employees Deferred Compensation Board plan was \$10,521,063, and the amount on deposit with the County Commissioners Association of Ohio plan was \$1,005,410, both valued at market.

B. Compensated Absences

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

Sick leave is earned at the rate of four and six-tenths hours for every eighty hours worked. Current policy permits sick leave to be accumulated without limit. At the time of retirement with the County, each employee that has ten or more years of service with the County shall be 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 \$3,487,976. An accrual of \$53,696 for compensated absences payable is reported within the enterprise fund at year end.

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NOTE 17 - OUTSTANDING DEBT

A. Short-Term Debt

Note debt activity for the year ended December 31, 1995, consisted of the following:

	Balance 1/1/95	Issued	(Retired)	Balance 12/31/95
General Obligations Notes				
1994 - 5.15% Amherst Sewer Improvement	\$270,000	0	(270,000)	0
1994 - 4.23% County Educational Service Center	160,000	0	(160,000)	0
1994 - 3.00% Cook Building	3,000,000	0	(3,000,000)	0
1995 - 5.30% Cook Building	0	3,000,000	0	3,000,000
1995 - 4.00% Cook Building	0	1,600,000	0	1,600,000
1995 - 5.80% County Educational Service Center	0	150,000	0	150,000
<i>Total General Obligation Notes</i>	<u>3,430,000</u>	<u>4,750,000</u>	<u>(3,430,000)</u>	<u>4,750,000</u>
Special Assessment Notes				
1994 - 4.55% West Road/ Melody Lane	100,000	0	(100,000)	0
1994 - 4.85% Beachwood Waterline	31,000	0	(31,000)	0
1993 - 4.00% Griswold Road/ Murray Ridge	86,618	0	(86,618)	0
1993 - 4.00% Griswold Road/ Murray Ridge	150,194	0	(150,194)	0
1995 - 5.90% Griswold Road/ Murray Ridge	0	151,000	0	151,000
1995 - 4.25% Water/Sewer Improvement	0	1,074,000	0	1,074,000
1995 - 6.48% West Road/ Melody Lane	0	100,000	0	100,000
1995 - 5.90% Murray Ridge	0	55,000	0	55,000
1995 - 4.25% Beachwood Waterline	0	31,000	0	31,000
<i>Total Special Assessment Notes</i>	<u>367,812</u>	<u>1,411,000</u>	<u>(367,812)</u>	<u>1,411,000</u>
<i>Total Notes</i>	<u>\$3,797,812</u>	<u>6,161,000</u>	<u>(3,797,812)</u>	<u>6,161,000</u>

All notes are backed by the full faith and credit of the County and mature within one year. The note liability is reflected in the Q-construction capital projects fund which is the fund that received the proceeds. Rental revenues are used to repay the general obligation note debt.

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The notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

By Ohio law, notes can be issued in anticipation of bond proceeds, special assessment bond proceeds and levies, or for up to fifty percent of anticipated revenue collections. There are also limitations on the number of times notes can be renewed.

B. Bonded and Other Long-Term Debt

Changes in long-term obligations of the County during 1995 were as follows:

General Long-Term Obligations Account Group

	Balance 1/1/95	Issued	(Retired)	Balance 12/31/95
General Obligation Bonds - Unvoted				
1977 - 5.375% Administration Building/Parking Deck	\$840,000	0	(120,000)	720,000
1989 - 6.3 to 7.9% Public Improvement	1,497,545	0	(252,385)	1,245,160
1989 - 6.875% Computer Acquisition	1,440,000	0	(360,000)	1,080,000
1989 - 6.875% Bascule Bridge Repair	480,000	0	(120,000)	360,000
1985 - 8.125% Detention Home Improvement	100,000	0	(100,000)	0
1985 - 8.125% Correction Facility Improvement	10,000	0	(10,000)	0
1985 - 8.125% Court House Improvement	135,000	0	(135,000)	0
1985 - 8.125% Welfare Building Improvement	100,000	0	(100,000)	0
1985 - 8.125% Health Building Improvement	50,000	0	(50,000)	0
1985 - 8.125% Parking Deck Improvement	45,000	0	(45,000)	0
1985 - 8.125% Telephone Acquisition	40,000	0	(40,000)	0
1985 - 8.125% Filing System	15,000	0	(15,000)	0
<i>Total General Obligation Bonds - Unvoted</i>	<u>4,752,545</u>	<u>0</u>	<u>(1,347,385)</u>	<u>3,405,160</u>
Special Assessment Bonds				
1987 - 7.875% Sanitary Sewer	1,300,000	0	(100,000)	1,200,000
1989 - 6.3 to 7.0% Water Improvement	77,454	0	(17,615)	59,839
1986 - 7.25% Water Improvement	14,000	0	(7,000)	7,000
<i>Total Special Assessment Bonds</i>	<u>\$1,391,454</u>	<u>0</u>	<u>(124,615)</u>	<u>1,266,839</u>

(continued)

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	Balance 1/1/95	Issued	(Retired)	Balance 12/31/95
OWDA Loans				
Sewer Improvement 101 - 5.20%	\$643,091	0	(22,294)	620,797
Sewer Improvement 102 - 4.80%	1,197,971	0	(41,754)	1,156,217
Sewer Improvement 103 - 4.56%	0	388,951	0	388,951
Total OWDA Loans	<u>1,841,062</u>	<u>388,951</u>	<u>(64,048)</u>	<u>2,165,965</u>
Capital Leases	<u>187,547</u>	<u>72,504</u>	<u>(74,515)</u>	<u>185,536</u>
Compensated Absences	<u>3,515,865</u>	<u>214,032</u>	<u>(241,921)</u>	<u>3,487,976</u>
Total General Long-Term Obligations	<u>\$11,688,473</u>	<u>675,487</u>	<u>(1,852,484)</u>	<u>10,511,476</u>

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 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. This activity has not been reported on the budgetary statements. As of December 31, 1995, 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 County's voted legal debt margin was \$87,577,187 with an unvoted debt margin of \$35,630,875 at December 31, 1995.

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

Year	General Obligation	Special Assessments	OWDA Loans	Total
1996	\$1,103,737	216,426	175,874	1,496,037
1997	1,065,034	206,046	175,874	1,446,954
1998	1,023,935	197,615	175,874	1,397,424
1999	510,713	190,062	175,874	876,649
2000	132,900	163,000	175,874	471,774
2001 - 2005	126,450	696,875	879,370	1,702,695
2006 - 2010	0	223,625	879,370	1,102,995
2011 - 2015	0	0	713,055	713,055
	<u>\$3,962,769</u>	<u>1,893,649</u>	<u>3,351,165</u>	<u>9,207,583</u>

Lorain County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1995

NOTE 18- CAPITAL LEASES

During 1995, the County entered into several lease agreements which were accounted for on a GAAP basis as health expenditures in the MRDD and Public Assistance special revenue funds, each with an offsetting amount reported as an other financing source.

Capital lease obligations recorded in the general long-term obligations account group relates 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." Capital lease payments have been reclassified and are reflected as debt service in the general purpose financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. Such agreements provide for minimum, annual lease payments as follows:

Year	Payments
1996	\$78,456
1997	65,025
1998	51,387
1999	10,800
2000	9,900
<i>Total Minimum Lease Payments</i>	215,568
<i>Less: Amount Representing Interest</i>	<i>(30,032)</i>
<i>Present Value of Minimum Lease Payments</i>	<i>\$185,536</i>

The equipment is capitalized in the general fixed assets account group at the present value of the minimum lease payments at the time the lease was entered into of \$441,171. The related liability is reported in the general long-term obligations account group.

NOTE 19- INTERFUND TRANSACTIONS

Interfund receivables and interfund payables at December 31, 1995, resulted in the following balances:

	Receivables	Payables
General Fund	\$637,621	0
Special Revenue Funds		
Jail Facility	0	32,450
Bascule Bridge	0	500,000
Intensive Supervision	0	85,171
Prosecutor's Victim Witness	0	20,000
<i>Total Special Revenue Funds</i>	<i>0</i>	<i>637,621</i>
<i>Total - All Funds</i>	<i>\$637,621</i>	<i>637,621</i>

Lorain County, Ohio
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As of December 31, 1995, due to and due from other funds resulted in the following individual balances:

	Due From	Due To
General Fund	\$0	16,893
Special Revenue Funds		
Dog and Kennel	0	906
Public Assistance	385,568	138
Motor Vehicle and Gas Tax	27,307	0
Bascule Bridge	0	1,120
Reclaim Ohio	0	182
Children Services	0	1,422
MRDD	0	2,157
Metropolitan Enforcement Group	0	1,677
Child Support Enforcement Agency	0	385,568
<i>Total Special Revenue Funds</i>	412,875	393,170
Sewer Enterprise Fund	0	2,812
<i>Total - All Funds</i>	\$412,875	412,875

The Lorain County Transit Authority reported a due to primary government of \$67,000 on its balance sheet. The County anticipates forgiving this amount; therefore, no due from component unit has been established.

NOTE 20 - 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 and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Non-GAAP Basis) - All Proprietary Fund Types - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- b) Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, encumbrances are recorded as the equivalent of an expenditure/expense (budget basis) as opposed to a reservation of fund balance for governmental funds (GAAP basis).
- d) Debt transactions for compliance determination with Ohio law are recorded in a debt service fund (budget basis) as opposed to allocating the note payments to the fund in which the original proceeds were recorded (GAAP basis).

Lorain County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1995

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	\$2,617,135	6,083,359	1,784,718	(3,387,486)
Revenue Accruals	(30,191)	(2,693,036)	0	0
Revenue for Debt	0	0	166,762	(166,762)
Advances In	1,643,000	32,450	0	623,277
Proceeds of OWDA Loan	0	0	0	(388,951)
Proceeds of Notes	0	0	3,757,000	2,404,000
Expenditure Accruals	(20,769)	690,629	(153,435)	536,528
Principal Retirement	0	0	(3,797,812)	0
Interest and Fiscal Charges	0	0	(125,950)	125,950
Advances Out	(655,727)	0	0	(1,643,000)
CDBG - Non-budgeted Fund	0	182,769	0	0
Encumbrances	(1,699,009)	(6,442,986)	0	(1,789,281)
Budget Basis	<u>\$1,854,439</u>	<u>(2,146,815)</u>	<u>1,631,283</u>	<u>(3,685,725)</u>

Net Income/Excess of Revenues Over (Under)
Expenses and Operating Transfers
All Proprietary Fund Types

	Enterprise	Internal Service
GAAP Basis	\$62,049	643,015
Revenue Accruals	(285,930)	0
Expense Accruals	3,362	356,842
Capital Outlay	(6,002)	0
Depreciation	129,852	0
Encumbrances	(2,980)	(3,012)
Budget Basis	<u>(\$99,649)</u>	<u>996,845</u>

NOTE 21 - 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, 1995, follows:

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December 31, 1995

Balance 1/1/95	Receipts	Disbursements	Balance 12/31/95
\$5,849,372	22,584,000	(22,938,156)	5,495,216

NOTE 22 - 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, 1995.

B. Litigation

As of December 31, 1995, the County was a party to various other legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

NOTE 23 - RELATED PARTY TRANSACTIONS

During 1995, 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 \$165,189 for such contributions. Additional habilitative services provided directly to Workshop clients by the County amounted to \$5,756,804.

NOTE 24 - CONTRACTUAL COMMITMENTS

During 1995, the County entered into various contracts for building renovations totaling \$3,919,091. The amount paid on the contracts was \$2,918,828, leaving an outstanding contractual commitment of \$1,000,263. As of December 31, 1995, the County had a contractual agreement of \$3,206,883 for the aerial survey of the County. The project was in the planning stage as of December 31, 1995, and the entire amount was encumbered in the real estate assessment special revenue fund.

NOTE 25 - LORAIN COUNTY TRANSIT AUTHORITY

A. Organization and Significant Accounting Policies

Organization - Lorain County Transit (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. 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 mass transportation within Lorain County.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1995

Operations - For the year ended December 31, 1993, the Transit incurred a net loss of \$435,900 and accumulated a deficit of \$428,012. This loss is primarily due to the fact that the Transit has not obtained a dedicated local funding source. Prior to 1994, the Transit funded its accumulated deficit using loans from Lorain County and short-term bank debt. During 1994 and 1995, the Transit received local operating subsidies of \$215,000 and \$185,000, respectively, of which \$80,000 was used to repay outstanding bank debt. For the year ending December 31, 1996, Lorain County approved an operating subsidy of \$195,000. 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).

Effective September 7, 1995, the Board of Commissioners of Lorain County issued a resolution to forgive \$149,700 of loans outstanding. During 1995, the Transit did not receive additional loans from Lorain County which would require repayment.

Reporting Entity - For financial reporting purposes all departments and operations over which the Transit exercises financial accountability are included in the reporting entity. Financial accountability was evaluated based on consideration of financial interdependency, appointment of voting majority, and imposition of will. No governmental units other than the Transit itself are included in the reporting entity as none are deemed component units based upon the consideration above.

The Transit is considered a component unit of Lorain County due to the fact that the members of the Transit's board are appointed by the Lorain County Board of Commissioners and the Transit is economically dependent on Lorain County for operating and capital subsidies and cash advances.

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 GASB Statement No. 20, "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.

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

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

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

	<u>Years</u>
Transportation Equipment	6
Other Equipment	10

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.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1995

A summary of the equipment at December 31, 1995, follows:

Equipment:	
Transportation Equipment	\$1,658,409
Office Furniture and Equipment	317,199
<i>Total</i>	<u>1,975,608</u>
Less: Accumulated Depreciation	<u>(1,231,050)</u>
<i>Equipment - Net</i>	<u><u>\$744,558</u></u>

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 incurred. Capital grants received in advance of project costs being incurred are deferred. Subsidies from various local governments/agencies are recognized when received.

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

Compensated Absences - The Transit accrues vacation and sick pay benefits as earned by its employees.

B. Deposits and Investments

The Transit accounts for its deposits and investments based on the same accounting policies as the primary government, Lorain County. See Note 5.

At year end, the carrying amount of the Transit's deposits were \$52,759 and the bank balance was \$64,699. All deposits are covered by federal depository insurance. There are no statutory guidelines regarding the deposit and investments of funds by the not-for-profit corporation. Interest received directly by the Transit was \$403.

C. Budgetary Process

Budgetary information for the Transit is not reported because it is not included in the primary government of the entity for which the "appropriated budget" is adopted and does not adopt a separate budget.

D. Employee Retirement and Deferred Compensations Plans

All employees of the Transit participate in the Public Employees Retirement System of Ohio ("PERS"). See Note 14, Defined Benefit Pension Plan, and Note 15, Postemployment Benefits, for the plan description. The payroll for employees covered by PERS for the year ended December 31, 1995, was \$105,000, the total contributions to PERS for pension benefits (excluding the amount relating to postretirement benefits) was \$9,000, and the amount for the health care benefits was approximately \$5,000.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1995

Transit employees may participate in the state-wide deferred compensation plan created in accordance with Internal Revenue Code Section 457 and offered by the State of Ohio. See Note 16, Other Employment Benefits, for the description. Funds on deposit with the Ohio Employees Deferred Compensation Board at December 31, 1995, was \$93,426.

E. 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 materials grant expenditures will be disallowed.

Local Share and Maximum Grant Amounts - FTA Section 9 Formula Grants require the Transit to provide local matching funds, for operating assistance, equal to the Federal match. In addition, the Federal match cannot exceed 50 percent of net project costs. In 1995, 1994, and 1993 the Transit did not meet those requirements. During 1994 and certain prior years, the Transit used debt financing (advances from Lorain County and notes payable to bank) to provide its local match. This debt financing does not qualify as local share under FTA guidelines and, accordingly, FTA could require the Transit to refund the resulting Federal overpayments. In 1995 and 1994, Federal operating assistance exceeded 50 percent of net project costs. The Federal overpayments aggregated approximately \$350,000 to \$400,000 at December 31, 1995. As discussed within this note, A. Organization and Significant Accounting Policies, Lorain County provided local share to the Transit in 1995 to retire the outstanding notes payable to bank and in 1995 has forgiven outstanding advances of \$149,700. In addition, in 1996 the Transit received approval for an additional \$54,000 from FTA related to the operating deficiencies of fiscal 1993. This amount was recorded as a receivable and local share at December 31, 1995. If FTA elects to apply this local share and debt forgiveness to prior years, the overpayment discussed above will be reduced by a similar amount. The determination of whether this noncompliance will ultimately result in a refund of grant payments cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the financial statements.

F. Grants, Reimbursements and Special Fare Assistance

Grants, reimbursements and special fare assistance included in the statement of revenues and expenses for the year ended December 31, 1995, consist of the following:

FEDERAL	
FTA Operating Assistance	\$685,811
FTA Planning Grants	169,733
<i>Total</i>	<u>\$855,544</u>
STATE	
ODOT Operating Assistance	\$214,297
ODOT Planning Assistance	21,217
ODOT Elderly Assistance	46,793
<i>Total</i>	<u>\$282,307</u>
LOCAL - Operating Assistance	<u>\$191,806</u>

The local operating assistance includes \$185,000 transferred from the primary government.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1995

NOTE 26 - MURRAY RIDGE PRODUCTION CENTER, INC.

A. Organization of Center

The Murray Ridge Production Center, Inc. (Workshop) is a non-profit organization which operates to provide employment opportunities for developmentally disabled individuals. The Workshop completes small piece work tasks for businesses in Northeast Ohio. The Workshop also has contracts for various labor services.

B. Basis of Accounting

The accrual basis of accounting is utilized for reporting purposes by the Workshop. 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 financial statements have been prepared as prescribed in the American Institute of Certified Public Accountants' Audit Guide for Voluntary Health and Welfare Organizations.

C. Budgetary Process

Budgetary information for the Workshop is not reported because it is not included in the primary government of the entity for which the "appropriated budget" is adopted and does not adopt a separate budget.

D. Cash and Cash Equivalents

At year end, the carrying amount of the Workshop's deposits was \$332,358 and bank balance was \$329,358. Of the bank balance, \$217,591 was insured by federal depository insurance. There are no statutory guidelines regarding the deposit and investments of funds by the not-for-profit corporation. Interest was received directly by the Workshop in the amount of \$8,062.

E. Inventory

Inventories are stated at the lower cost or market. In general, cost as applied to inventory valuation represents current purchase cost applied on a first-in, first-out method.

F. 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, 1995, the value of these services was estimated to be \$165,189.

G. Equipment

The 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.

A summary of the Workshop's fixed assets at June 30, 1995, follows:

Office Equipment	\$49,136
Machinery and Equipment	97,734
<i>Total</i>	<u>146,870</u>
<i>Less: Accumulated Depreciation</i>	<u>(95,681)</u>
<i>Net Fixed Assets</i>	<u>\$51,189</u>

**Combining, Individual Fund
and
Account Group
Statements and Schedules**

General Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Taxes	\$2,394,396	2,216,776	(177,620)
Sales Tax	8,060,892	9,775,868	1,714,976
Charges for Services	5,102,190	5,639,957	537,767
Licenses, Permits and Fees	187,648	198,689	11,041
Fines and Forfeitures	542,805	645,382	102,577
Intergovernmental	8,938,434	9,840,229	901,795
Interest	4,265,597	4,777,452	511,855
Other	140,246	236,392	96,146
<i>Total Revenues</i>	<u>29,632,208</u>	<u>33,330,745</u>	<u>3,698,537</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Commissioners:			
Salaries and Wages	555,855	555,715	140
Fringe Benefits	95,599	93,137	2,462
Supplies and Materials	23,163	17,867	5,296
Contractual Services	2,625	1,612	1,013
Capital Outlay	100	100	0
Other	1,850	834	1,016
<i>Total Commissioners</i>	<u>679,192</u>	<u>669,265</u>	<u>9,927</u>
Auditor:			
Salaries and Wages	759,763	738,468	21,295
Fringe Benefits	121,948	112,575	9,373
Supplies and Materials	77,875	75,338	2,537
Contractual Services	178,567	174,379	4,188
Other	9,018	7,024	1,994
<i>Total Auditor</i>	<u>1,147,171</u>	<u>1,107,784</u>	<u>39,387</u>
Treasurer:			
Salaries and Wages	189,429	187,096	2,333
Fringe Benefits	31,563	31,396	167
Supplies and Materials	23,230	19,652	3,578
Contractual Services	15,604	14,999	605
Capital Outlay	1,399	1,399	0
Other	938	901	37
<i>Total Treasurer</i>	<u>\$262,163</u>	<u>255,443</u>	<u>6,720</u>

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney:			
Salaries and Wages	\$1,495,599	1,400,531	95,068
Fringe Benefits	286,659	239,484	47,175
Supplies and Materials	35,068	29,980	5,088
Contractual Services	24,566	17,687	6,879
Capital Outlay	37,034	24,972	12,062
Other	5,767	1,847	3,920
<i>Total Prosecuting Attorney</i>	<u>1,884,693</u>	<u>1,714,501</u>	<u>170,192</u>
Board of Revisions:			
Salaries and Wages	50,983	48,675	2,308
Fringe Benefits	7,977	6,291	1,686
Supplies and Materials	3,877	3,797	80
Contractual Services	1,571	266	1,305
Other	1,500	0	1,500
<i>Total Board of Revisions</i>	<u>65,908</u>	<u>59,029</u>	<u>6,879</u>
County Planning Commission:			
Salaries and Wages	98,383	98,093	290
Fringe Benefits	15,227	15,141	86
Supplies and Materials	1,279	1,101	178
Other	6,139	1,656	4,483
<i>Total County Planning Commission</i>	<u>121,028</u>	<u>115,991</u>	<u>5,037</u>
Board of Elections:			
Salaries and Wages	947,455	911,672	35,783
Fringe Benefits	123,160	121,951	1,209
Supplies and Materials	39,453	37,005	2,448
Contractual Services	213,418	201,795	11,623
Capital Outlay	76,632	56,096	20,536
Other	8,680	6,943	1,737
<i>Total Board of Elections</i>	<u>1,408,798</u>	<u>1,335,462</u>	<u>73,336</u>
Community Maintenance:			
Salaries and Wages	464,473	445,536	18,937
Fringe Benefits	65,293	64,971	322
Supplies and Materials	553,089	498,875	54,214
Contractual Services	1,926,501	1,846,491	80,010
Capital Outlay	81,989	61,457	20,532
Other	4,360	2,610	1,750
<i>Total Community Maintenance</i>	<u>\$3,095,705</u>	<u>2,919,940</u>	<u>175,765</u>

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Recorder:			
Salaries and Wages	\$330,038	324,468	5,570
Fringe Benefits	50,684	50,683	1
Supplies and Materials	6,055	4,437	1,618
Contractual Services	495	495	0
Other	2,052	1,683	369
Total Recorder	<u>389,324</u>	<u>381,766</u>	<u>7,558</u>
Insurance/Pensions/Taxes:			
Fringe Benefits	2,576,397	2,427,387	149,010
Contractual Services	58,609	34,265	24,344
Total Insurance/Pensions/Taxes	<u>2,635,006</u>	<u>2,461,652</u>	<u>173,354</u>
Miscellaneous:			
Supplies and Materials	12,753	12,753	0
Contractual Services	1,884,248	1,442,830	441,418
Other	1,420	1,420	0
Total Miscellaneous	<u>1,898,421</u>	<u>1,457,003</u>	<u>441,418</u>
Total General Government - Legislative and Executive	<u>13,587,409</u>	<u>12,477,836</u>	<u>1,109,573</u>
General Government:			
Judicial:			
Court of Appeals:			
Contractual Services	197,026	193,286	3,740
Total Court of Appeals	<u>197,026</u>	<u>193,286</u>	<u>3,740</u>
Common Pleas Court:			
Salaries and Wages	1,123,661	1,112,740	10,921
Fringe Benefits	160,916	158,438	2,478
Supplies and Materials	31,810	26,876	4,934
Contractual Services	482,535	472,908	9,627
Capital Outlay	33,464	29,482	3,982
Other	7,625	5,219	2,406
Total Common Pleas Court	<u>\$1,840,011</u>	<u>1,805,663</u>	<u>34,348</u>

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Domestic Relations-Domestic Relations:			
Salaries and Wages	\$907,004	906,809	195
Fringe Benefits	164,027	163,935	92
Supplies and Materials	12,794	12,753	41
Contractual Services	26,648	26,401	247
Capital Outlay	12,425	12,331	94
<i>Total Domestic Relations-Domestic Relations</i>	<u>1,122,898</u>	<u>1,122,229</u>	<u>669</u>
Domestic Relations-Juvenile Probation:			
Salaries and Wages	924,995	924,511	484
Fringe Benefits	160,512	160,026	486
Supplies and Materials	13,730	13,693	37
Contractual Services	183,607	183,263	344
Capital Outlay	4,257	4,257	0
<i>Total Domestic Relations-Juvenile Probation</i>	<u>1,287,101</u>	<u>1,285,750</u>	<u>1,351</u>
Domestic Relations-Juvenile Detention Home:			
Salaries and Wages	738,290	735,996	2,294
Fringe Benefits	118,068	118,061	7
Supplies and Materials	108,772	108,734	38
Contractual Services	115,043	114,869	174
Capital Outlay	2,020	1,845	175
Other	4,930	4,324	606
<i>Total Domestic Relations-Juvenile Detention Home</i>	<u>1,087,123</u>	<u>1,083,829</u>	<u>3,294</u>
Domestic Relations-Child Support:			
Salaries and Wages	267,000	266,549	451
Fringe Benefits	86,200	85,682	518
Supplies and Materials	18,500	18,323	177
Contractual Services	30,552	30,230	322
Capital Outlay	19,932	18,780	1,152
Other	1,000	464	536
<i>Total Domestic Relations-Child Support</i>	<u>423,184</u>	<u>420,028</u>	<u>3,156</u>
Domestic Relations-Hazel Webber Home:			
Salaries and Wages	130,364	129,926	438
Fringe Benefits	20,835	20,821	14
Supplies and Materials	6,250	6,247	3
Contractual Services	12,540	12,537	3
Capital Outlay	2,625	2,624	1
Other	3,000	2,996	4
<i>Total Domestic Relations-Hazel Webber Home</i>	<u>\$175,614</u>	<u>175,151</u>	<u>463</u>

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Probate Court:			
Salaries and Wages	\$291,100	289,806	1,294
Fringe Benefits	46,363	46,341	22
Supplies and Materials	12,802	12,748	54
Contractual Services	24,153	24,143	10
Capital Outlay	20,388	20,386	2
Other	3,609	3,566	43
<i>Total Probate Court</i>	<u>398,415</u>	<u>396,990</u>	<u>1,425</u>
Clerk of Courts:			
Salaries and Wages	523,656	520,786	2,870
Fringe Benefits	82,109	81,064	1,045
Supplies and Materials	38,153	35,000	3,153
Contractual Services	11,816	11,352	464
Other	2,000	1,740	260
<i>Total Clerk of Courts</i>	<u>657,734</u>	<u>649,942</u>	<u>7,792</u>
County and Municipal Courts:			
Salaries and Wages	361,591	335,720	25,871
Fringe Benefits	79,641	62,585	17,056
Contractual Services	93,700	89,378	4,322
<i>Total County and Municipal Courts</i>	<u>534,932</u>	<u>487,683</u>	<u>47,249</u>
Education Law Libraries:			
Salaries and Wages	34,720	34,707	13
Fringe Benefits	5,577	5,546	31
<i>Total Education Law Libraries</i>	<u>40,297</u>	<u>40,253</u>	<u>44</u>
<i>Total General Government - Judicial</i>	<u>7,764,335</u>	<u>7,660,804</u>	<u>103,531</u>
Public Safety:			
Coroner:			
Salaries and Wages	146,814	146,814	0
Fringe Benefits	26,336	26,211	125
Supplies and Materials	1,820	1,756	64
Contractual Services	45,630	44,612	1,018
<i>Total Coroner</i>	<u>\$220,600</u>	<u>219,393</u>	<u>1,207</u>

(continued)

Lorain County, Ohio
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
 For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Sheriff:			
Salaries and Wages	\$4,457,130	4,435,210	21,920
Fringe Benefits	782,498	780,644	1,854
Supplies and Materials	388,615	361,416	27,199
Contractual Services	383,163	367,219	15,944
Capital Outlay	136,518	120,986	15,532
<i>Total Sheriff</i>	<u>6,147,924</u>	<u>6,065,475</u>	<u>82,449</u>
Hazardous Materials Coordination:			
Salaries and Wages	34,664	33,285	1,379
Fringe Benefits	5,295	5,266	29
Supplies and Materials	70	65	5
Capital Outlay	2,451	1,053	1,398
<i>Total Hazardous Materials Coordination</i>	<u>42,480</u>	<u>39,669</u>	<u>2,811</u>
Community Disaster Services:			
Salaries and Wages	50,442	49,367	1,075
Fringe Benefits	14,566	12,177	2,389
Supplies and Materials	3,490	2,204	1,286
Contractual Services	15,755	15,481	274
Capital Outlay	27,563	23,719	3,844
Other	1,468	760	708
<i>Total Community Disaster Services</i>	<u>113,284</u>	<u>103,708</u>	<u>9,576</u>
<i>Total Public Safety</i>	<u>6,524,288</u>	<u>6,428,245</u>	<u>96,043</u>
Public Works:			
Engineer:			
Salaries and Wages	170,546	161,215	9,331
Fringe Benefits	23,335	23,210	125
Supplies and Materials	6,302	6,165	137
Capital Outlay	14,240	13,882	358
Other	326	326	0
<i>Total Public Works:</i>	<u>214,749</u>	<u>204,798</u>	<u>9,951</u>
Health:			
Registration of Vital Statistics:			
Contractual Services	4,829	4,829	0
<i>Total Health</i>	<u>\$4,829</u>	<u>4,829</u>	<u>0</u>

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services:			
Soldiers' Relief Commission Board:			
Salaries and Wages	\$206,888	197,597	9,291
Fringe Benefits	37,089	34,753	2,336
Capital Outlay	8,323	6,284	2,039
Other	206,012	191,172	14,840
<i>Total Soldiers' Relief Commission Board</i>	<u>458,312</u>	<u>429,806</u>	<u>28,506</u>
Veterans Service:			
Supplies and Materials	11,312	11,020	292
<i>Total Veterans Service</i>	<u>11,312</u>	<u>11,020</u>	<u>292</u>
<i>Total Human Services</i>	<u>469,624</u>	<u>440,826</u>	<u>28,798</u>
Economic Development and Assistance:			
Salaries and Wages	44,633	6,281	38,352
Fringe Benefits	7,003	2,541	4,462
Supplies and Materials	129	0	129
Other	640	113	527
<i>Total Economic Development and Assistance</i>	<u>52,405</u>	<u>8,935</u>	<u>43,470</u>
Capital Outlay:			
Capital Improvements	3,691,903	2,767,770	924,133
<i>Total Capital Outlay</i>	<u>3,691,903</u>	<u>2,767,770</u>	<u>924,133</u>
Intergovernmental:			
Contractual Services	3,550	3,550	0
Other - Grants	256,329	254,060	2,269
<i>Total Intergovernmental</i>	<u>259,879</u>	<u>257,610</u>	<u>2,269</u>
<i>Total Expenditures</i>	<u>32,569,421</u>	<u>30,251,653</u>	<u>2,317,768</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$2,937,213)</u>	<u>3,079,092</u>	<u>6,016,305</u>

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)			
Advances - In	\$1,643,000	1,643,000	0
Advances - Out	(655,727)	(655,727)	0
Operating Transfers - In	392,264	392,264	0
Operating Transfers - Out	<u>(6,485,701)</u>	<u>(2,604,190)</u>	<u>3,881,511</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(5,106,164)</u>	<u>(1,224,653)</u>	<u>3,881,511</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(8,043,377)	1,854,439	9,897,816
<i>Fund Balance at Beginning of Year</i>	6,739,908	6,739,908	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,114,304</u>	<u>2,114,304</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$810,835</u>	<u>10,708,651</u>	<u>9,897,816</u>

Special Revenue Funds

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

Jail Facility - 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.

Public Assistance - 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.

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

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

Certificate of Title - To account for revenues derived from charges for services expended for subsidizing the operations of the Title Department.

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.

Reclaim Ohio - To account for Federal and State grants used to operate drug prevention programs for juveniles.

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.

Special Revenue Funds

(continued)

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 the County home.

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

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

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

Alcohol and Drug - 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.

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

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:

Community Based Correctional Facility

COPS

Community Corrections Act

Intensive Supervision

Day Reporting

Prosecutor's Victim Witness

Crime Laboratory

T - Federal

Drug Enforcement

Enforcement and Education

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:

Recorder's Equipment

Youth Services

Marriage Licenses

Indigent Guardianship

Computerized Legal Research

Ditch Maintenance

Waterline Maintenance

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1995

	<u>Jail Facility</u>	<u>Dog and Kennel</u>	<u>Solid Waste</u>	<u>Public Assistance</u>	<u>Real Estate Assessment</u>	<u>DRETAC</u>
Assets						
Equity in Pooled Cash and Cash Equivalents	\$1,174,747	146,902	3,216,057	1,158,465	5,001,814	412,759
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Sales Tax	874,872	0	0	0	0	0
Accounts	0	11,904	129,108	115,256	0	0
Due From Other Funds	0	0	0	385,568	0	0
Due From Agency Funds:						
Property and Other Taxes	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Intergovernmental Receivable	0	0	4,344	112,105	0	0
Materials and Supplies Inventory	0	0	0	10,036	0	0
Notes Receivable	0	0	0	0	0	0
Total Assets	<u>\$2,049,619</u>	<u>158,806</u>	<u>3,349,509</u>	<u>1,781,430</u>	<u>5,001,814</u>	<u>412,759</u>
Liabilities						
Accounts Payable	\$819	4,520	501	366,303	203,483	5,047
Contracts Payable	0	0	0	0	0	0
Accrued Wages	0	6,994	4,040	340,072	0	8,358
Compensated Absences Payable	0	0	0	10,519	0	0
Interfund Payable	32,450	0	0	0	0	0
Due to Other Funds	0	906	0	138	0	0
Intergovernmental Payable	0	6,468	6,362	458,007	7,576	12,169
Deferred Revenue	0	0	0	0	0	0
Total Liabilities	<u>33,269</u>	<u>18,888</u>	<u>10,903</u>	<u>1,175,039</u>	<u>211,059</u>	<u>25,574</u>
Fund Equity						
Fund Balance:						
Reserved for Encumbrances	22,660	352	1,228,268	59,826	3,047,425	9,400
Reserved for Inventory	0	0	0	10,036	0	0
Reserved for Notes Receivable	0	0	0	0	0	0
Unreserved, Undesignated (Deficit)	1,993,690	139,566	2,110,338	536,529	1,743,330	377,785
Total Fund Equity	<u>2,016,350</u>	<u>139,918</u>	<u>3,338,606</u>	<u>606,391</u>	<u>4,790,755</u>	<u>387,185</u>
Total Liabilities and Fund Equity	<u>\$2,049,619</u>	<u>158,806</u>	<u>3,349,509</u>	<u>1,781,430</u>	<u>5,001,814</u>	<u>412,759</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1995

	Certificate of Title	Motor Vehicle Gasoline Tax	Bascule Bridge	Reclaim Ohio	TB Clinic	Children Services
Assets						
Equity in Pooled Cash and Cash Equivalents	\$317,262	2,317,726	251,111	596,124	338,750	1,248,992
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	7,257	83,766
Receivables:						
Sales Tax	0	0	0	0	0	0
Accounts	0	11,573	0	0	0	10,328
Due From Other Funds	0	27,307	0	0	0	0
Due From Agency Funds:						
Property and Other Taxes	0	0	0	0	388,086	4,989,502
Special Assessments	0	0	0	0	0	0
Intergovernmental Receivable	0	413,063	171,847	90,756	0	267,383
Materials and Supplies Inventory	0	281,783	0	0	0	0
Notes Receivable	0	0	0	0	0	0
Total Assets	\$317,262	3,051,452	422,958	686,880	734,093	6,599,971
Liabilities						
Accounts Payable	\$1,590	376,427	0	19,074	1,355	402,370
Contracts Payable	0	8,626	0	0	0	0
Accrued Wages	22,256	146,855	11,838	37,520	9,815	147,014
Compensated Absences Payable	0	4,988	1,378	1,063	1,047	10,570
Interfund Payable	0	0	500,000	0	0	0
Due to Other Funds	0	0	1,120	182	0	1,422
Intergovernmental Payable	22,309	131,036	11,187	31,172	10,102	154,699
Deferred Revenue	0	0	0	0	388,086	4,989,502
Total Liabilities	46,155	667,932	525,523	89,011	410,405	5,705,577
Fund Equity						
Fund Balance:						
Reserved for Encumbrances	17,219	309,406	17,709	15,342	36	10,216
Reserved for Inventory	0	281,783	0	0	0	0
Reserved for Notes Receivable	0	0	0	0	0	0
Unreserved, Undesignated (Deficit)	253,888	1,792,331	(120,274)	582,527	323,652	884,178
Total Fund Equity	271,107	2,383,520	(102,565)	597,869	323,688	894,394
Total Liabilities and Fund Equity	\$317,262	3,051,452	422,958	686,880	734,093	6,599,971

<u>MRDD</u>	<u>Supportive Living</u>	<u>Community Mental Health</u>	<u>Golden Acres</u>	<u>Metropolitan Enforcement Group</u>	<u>911 System</u>	<u>Child Support Enforcement Agency</u>
16,338,441	526,177	2,059,806	7,173,355	420,260	1,189,744	1,101,928
0	0	0	0	61,520	0	0
0	0	0	0	0	0	0
5,461	0	0	0	0	0	390
0	0	0	0	0	0	0
9,070,899	0	5,041,899	1,080,540	323,354	977,048	0
0	0	0	0	0	0	0
734,353	0	1,552,520	129,110	22,016	0	42,619
37,700	0	0	39,960	0	0	0
0	0	0	0	0	0	0
<u>26,186,854</u>	<u>526,177</u>	<u>8,654,225</u>	<u>8,422,965</u>	<u>827,150</u>	<u>2,166,792</u>	<u>1,144,937</u>
374,118	59,323	0	34,234	1,971	6,414	25,671
0	0	0	429	0	0	0
500,997	0	22,730	80,115	17,252	17,482	88,860
12,259	0	0	378	0	0	2,709
0	0	0	0	0	0	0
2,157	0	0	0	1,677	0	385,568
460,828	0	21,707	83,394	12,669	17,929	100,902
9,070,899	0	5,041,899	1,080,540	323,354	977,048	0
<u>10,421,258</u>	<u>59,323</u>	<u>5,086,336</u>	<u>1,279,090</u>	<u>356,923</u>	<u>1,018,873</u>	<u>603,710</u>
685,348	26,378	5,871	32,210	4,773	3,022	29,171
37,700	0	0	39,960	0	0	0
0	0	0	0	0	0	0
<u>15,042,548</u>	<u>440,476</u>	<u>3,562,018</u>	<u>7,071,705</u>	<u>465,454</u>	<u>1,144,897</u>	<u>512,056</u>
<u>15,765,596</u>	<u>466,854</u>	<u>3,567,889</u>	<u>7,143,875</u>	<u>470,227</u>	<u>1,147,919</u>	<u>541,227</u>
<u>26,186,854</u>	<u>526,177</u>	<u>8,654,225</u>	<u>8,422,965</u>	<u>827,150</u>	<u>2,166,792</u>	<u>1,144,937</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1995

	Alcohol and Drug	Community Development Block Grant	Other Public Safety	Other	Totals
Assets					
Equity in Pooled Cash and Cash Equivalents	\$265,769	0	249,739	802,564	46,308,492
Cash and Cash Equivalents in Segregated Accounts	0	608,146	87,385	0	848,074
Receivables:					
Sales Tax	0	0	0	0	874,872
Accounts	0	0	0	0	284,020
Due From Other Funds	0	0	0	0	412,875
Due From Agency Funds:					
Property and Other Taxes	0	0	161,677	0	22,033,005
Special Assessments	0	0	0	123,221	123,221
Intergovernmental Receivable	88,339	0	51,053	17,345	3,696,853
Materials and Supplies Inventory	0	0	0	0	369,479
Notes Receivable	0	265,397	0	0	265,397
Total Assets	\$354,108	873,543	549,854	943,130	75,216,288
Liabilities					
Accounts Payable	\$355	175,047	16,356	70,944	2,145,922
Contracts Payable	0	0	0	0	9,055
Accrued Wages	7,333	0	19,224	9,466	1,498,221
Compensated Absences Payable	1,478	0	0	0	46,389
Interfund Payable	0	0	105,171	0	637,621
Due to Other Funds	0	0	0	0	393,170
Intergovernmental Payable	7,271	0	17,436	12,281	1,585,504
Deferred Revenue	0	0	161,677	123,221	22,156,226
Total Liabilities	16,437	175,047	319,864	215,912	28,472,108
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	0	0	425	52,823	5,577,880
Reserved for Inventory	0	0	0	0	369,479
Reserved for Notes Receivable	0	265,397	0	0	265,397
Unreserved, Undesignated (Deficit)	337,671	433,099	229,565	674,395	40,531,424
Total Fund Equity	337,671	698,496	229,990	727,218	46,744,180
Total Liabilities and Fund Equity	\$354,108	873,543	549,854	943,130	75,216,288

Lorain County, Ohio
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
 All Special Revenue Funds
 For the Year Ended December 31, 1995

	Jail Facility	Dog and Kennel	Solid Waste	Public Assistance	Real Estate Assessment	DRETAC
Revenues						
Property and Other Taxes	\$0	0	0	0	0	0
Sales Tax	2,044,287	0	0	0	0	0
Charges for Services	0	406	0	0	1,622,732	381,659
Licenses, Permits and Fees	0	306,780	1,694,109	0	4,775	0
Fines and Forfeitures	0	20,004	0	0	0	0
Intergovernmental	0	0	166,602	12,809,412	0	0
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Donations	0	0	0	0	0	0
Other	0	0	41,975	0	0	0
Total Revenues	2,044,287	327,190	1,902,686	12,809,412	1,627,507	381,659
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	1,439,896	312,466
Judicial	0	0	0	0	0	0
Public Safety	27,937	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	217,465	1,648,710	0	0	0
Human Services	0	0	0	14,593,706	0	0
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	1,497	9,784	0	0
Interest and Fiscal Charges	0	0	45	2,670	0	0
Total Expenditures	27,937	217,465	1,650,252	14,606,160	1,439,896	312,466
Excess of Revenues Over (Under) Expenditures	2,016,350	109,725	252,434	(1,796,748)	187,611	69,193
Other Financing Sources (Uses)						
Inception of Capital Lease	0	0	0	41,916	0	0
Operating Transfers - In	0	0	0	1,805,093	48,125	0
Operating Transfers - Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	1,847,009	48,125	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,016,350	109,725	252,434	50,261	235,736	69,193
Fund Balances (Deficit) at Beginning of Year	0	30,193	3,086,172	555,311	4,555,019	317,992
Increase (Decrease) in Reserve for Inventory	0	0	0	819	0	0
Fund Balances (Deficit) at End of Year	\$2,016,350	139,918	3,338,606	606,391	4,790,755	387,185

(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, 1995

	Certificate of Title	Motor Vehicle Gasoline Tax	Bascule Bridge	Reclaim Ohio	TB Clinic	Children Services
Revenues						
Property and Other Taxes	\$0	0	0	0	379,044	3,927,953
Sales Tax	0	0	0	0	0	0
Charges for Services	888,985	761,767	0	0	3,449	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	196,424	0	0	0	0
Intergovernmental	0	5,982,517	262,841	1,199,330	37,254	4,505,207
Special Assessments	0	0	0	0	0	0
Interest	0	157,216	0	0	391	5,477
Donations	0	0	0	0	0	3,171
Other	0	0	0	0	0	50,608
Total Revenues	888,985	7,097,924	262,841	1,199,330	420,138	8,492,416
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	584,725	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	7,377,847	339,357	0	0	0
Health	0	0	0	0	351,471	0
Human Services	0	0	0	640,053	0	8,409,661
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	584,725	7,377,847	339,357	640,053	351,471	8,409,661
Excess of Revenues Over (Under) Expenditures	304,260	(279,923)	(76,516)	559,277	68,667	82,755
Other Financing Sources (Uses)						
Inception of Capital Lease	0	0	0	0	0	0
Operating Transfers - In	0	0	0	0	0	0
Operating Transfers - Out	(392,264)	(302,017)	0	0	0	0
Total Other Financing Sources (Uses)	(392,264)	(302,017)	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(88,004)	(581,940)	(76,516)	559,277	68,667	82,755
Fund Balances (Deficit) at Beginning of Year	359,111	2,918,057	(26,049)	38,592	255,021	817,858
Increase (Decrease) in Reserve for Inventory	0	47,403	0	0	0	(6,219)
Fund Balances (Deficit) at End of Year	\$271,107	2,383,520	(102,565)	597,869	323,688	894,394

<u>MRDD</u>	<u>Supportive Living</u>	<u>Community Mental Health</u>	<u>Golden Acres</u>	<u>Metropolitan Enforcement Group</u>	<u>911 System</u>	<u>Child Support Enforcement Agency</u>
8,675,913	0	4,825,936	1,037,444	315,870	935,339	0
0	0	0	0	0	0	0
1,799,433	0	0	837,507	0	0	552,986
0	0	0	0	0	0	0
0	0	0	0	0	0	0
8,152,764	624,569	9,010,328	1,548,233	378,903	106,649	4,101,972
0	0	0	0	0	0	0
0	0	0	0	0	0	0
7,326	0	0	3,982	0	0	0
354,333	0	0	9,605	0	0	0
<u>18,989,769</u>	<u>624,569</u>	<u>13,836,264</u>	<u>3,436,771</u>	<u>694,773</u>	<u>1,041,988</u>	<u>4,654,958</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	637,421	556,961	0
0	0	0	0	0	0	0
16,535,198	619,495	12,518,261	2,759,015	0	0	0
0	0	0	0	0	0	5,013,975
0	0	0	0	0	0	0
3,721	0	0	0	0	0	1,055
1,214	0	0	0	0	0	35
<u>16,540,133</u>	<u>619,495</u>	<u>12,518,261</u>	<u>2,759,015</u>	<u>637,421</u>	<u>556,961</u>	<u>5,015,065</u>
<u>2,449,636</u>	<u>5,074</u>	<u>1,318,003</u>	<u>677,756</u>	<u>57,352</u>	<u>485,027</u>	<u>(360,107)</u>
30,588	0	0	0	0	0	0
0	0	0	0	0	0	0
(1,400,000)	0	0	0	0	0	0
<u>(1,369,412)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,080,224	5,074	1,318,003	677,756	57,352	485,027	(360,107)
14,692,362	461,780	2,249,886	6,466,824	412,875	662,892	901,334
(6,990)	0	0	(2,705)	0	0	0
<u>15,765,596</u>	<u>466,854</u>	<u>3,567,889</u>	<u>7,143,875</u>	<u>470,227</u>	<u>1,147,919</u>	<u>541,227</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 1995

	Alcohol and Drug	Community Development Block Grant	Other Public Safety	Other	Totals
Revenues					
Property and Other Taxes	\$0	0	157,936	0	20,255,435
Sales Tax	0	0	0	0	2,044,287
Charges for Services	0	0	18,797	458,270	7,325,991
Licenses, Permits and Fees	0	0	0	4,777	2,010,441
Fines and Forfeitures	0	0	127,269	0	343,697
Intergovernmental	1,996,415	759,258	508,646	730,350	52,881,250
Special Assessments	0	0	0	48,613	48,613
Interest	0	50,501	1,386	0	214,971
Donations	0	0	0	0	14,479
Other	798	0	0	0	457,319
Total Revenues	1,997,213	809,759	814,034	1,242,010	85,596,483
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	216,967	1,969,329
Judicial	0	0	0	72,403	657,128
Public Safety	0	0	858,135	0	2,080,454
Public Works	0	175,047	0	48,877	7,941,128
Health	1,875,669	0	0	0	36,525,284
Human Services	0	0	0	677,821	29,335,216
Economic Development and Assistance	0	817,481	0	0	817,481
Debt Service:					
Principal Retirement	2,848	0	1,120	0	20,025
Interest and Fiscal Charges	525	0	129	0	4,618
Total Expenditures	1,879,042	992,528	859,384	1,016,068	79,350,663
Excess of Revenues Over (Under) Expenditures	118,171	(182,769)	(45,350)	225,942	6,245,820
Other Financing Sources (Uses)					
Inception of Capital Lease	0	0	0	0	72,504
Operating Transfers - In	0	0	43,340	0	1,896,558
Operating Transfers - Out	0	0	0	(37,242)	(2,131,523)
Total Other Financing Sources (Uses)	0	0	43,340	(37,242)	(162,461)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	118,171	(182,769)	(2,010)	188,700	6,083,359
Fund Balances (Deficit) at Beginning of Year	219,500	881,265	232,000	538,518	40,628,513
Increase (Decrease) in Reserve for Inventory	0	0	0	0	32,308
Fund Balances (Deficit) at End of Year	\$337,671	698,496	229,990	727,218	46,744,180

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Jail Facility Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Sales Tax	<u>\$900,000</u>	<u>1,169,415</u>	<u>269,415</u>
<i>Total Revenues</i>	<u>900,000</u>	<u>1,169,415</u>	<u>269,415</u>
Expenditures			
Current:			
Public Safety:			
Salaries and Wages	20,000	0	20,000
Fringe Benefits	11,000	0	11,000
Supplies and Materials	25,000	0	25,000
Contractual Services	5,000	0	5,000
Capital Outlay	30,000	3,400	26,600
Other	<u>47,450</u>	<u>46,378</u>	<u>1,072</u>
<i>Total Expenditures</i>	<u>138,450</u>	<u>49,778</u>	<u>88,672</u>
<i>Excess of Revenues Over Expenditures</i>	761,550	1,119,637	358,087
Other Financing Sources			
Advances - In	<u>0</u>	<u>32,450</u>	<u>32,450</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	761,550	1,152,087	390,537
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$761,550</u>	<u>1,152,087</u>	<u>390,537</u>

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Dog and Kennel Fund
 For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$209	406	197
Licenses, Permits and Fees	261,090	294,708	33,618
Fines and Forfeitures	<u>10,290</u>	<u>20,004</u>	<u>9,714</u>
<i>Total Revenues</i>	<u>271,589</u>	<u>315,118</u>	<u>43,529</u>
Expenditures			
Current:			
Health:			
Salaries and Wages	163,606	109,882	53,724
Fringe Benefits	46,382	42,605	3,777
Supplies and Materials	23,572	6,007	17,565
Contractual Services	3,310	153	3,157
Capital Outlay	42,436	21,412	21,024
Other	<u>36,459</u>	<u>33,092</u>	<u>3,367</u>
<i>Total Expenditures</i>	<u>315,765</u>	<u>213,151</u>	<u>102,614</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(44,176)	101,967	146,143
<i>Fund Balance at Beginning of Year</i>	42,293	42,293	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,883</u>	<u>1,883</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>146,143</u>	<u>146,143</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Solid Waste Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$1,687,964	1,697,589	9,625
Intergovernmental	169,835	162,258	(7,577)
Other	<u>43,936</u>	<u>41,975</u>	<u>(1,961)</u>
<i>Total Revenues</i>	<u>1,901,735</u>	<u>1,901,822</u>	<u>87</u>
Expenditures			
Current:			
Health:			
Salaries and Wages	79,825	72,182	7,643
Fringe Benefits	51,430	26,705	24,725
Supplies and Materials	16,012	13,009	3,003
Contractual Services	3,793,724	2,829,323	964,401
Capital Outlay	55,337	25,305	30,032
Other	<u>2,500</u>	<u>1,502</u>	<u>998</u>
<i>Total Expenditures</i>	<u>3,998,828</u>	<u>2,968,026</u>	<u>1,030,802</u>
<i>Excess of Revenues Under Expenditures</i>	(2,097,093)	(1,066,204)	1,030,889
Other Financing Uses			
Operating Transfers - Out	<u>(45,762)</u>	<u>0</u>	<u>45,762</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(2,142,855)	(1,066,204)	1,076,651
<i>Fund Balance at Beginning of Year</i>	2,085,180	2,085,180	0
<i>Prior Year Encumbrances Appropriated</i>	<u>966,526</u>	<u>966,526</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$908,851</u>	<u>1,985,502</u>	<u>1,076,651</u>

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Based Correctional Facility Fund
 For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$98,000</u>	<u>98,000</u>	<u>0</u>
<i>Total Revenues</i>	<u>98,000</u>	<u>98,000</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Salaries and Wages	35,794	29,903	5,891
Fringe Benefits	12,227	4,949	7,278
Supplies and Materials	13,445	1,734	11,711
Contractual Services	2,956	1,001	1,955
Capital Outlay	<u>33,578</u>	<u>21,515</u>	<u>12,063</u>
<i>Total Expenditures</i>	<u>98,000</u>	<u>59,102</u>	<u>38,898</u>
<i>Excess of Revenues Over Expenditures</i>	0	38,898	38,898
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>38,898</u>	<u>38,898</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Public Assistance Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$12,482,281	12,482,344	63
<i>Total Revenues</i>	<u>12,482,281</u>	<u>12,482,344</u>	<u>63</u>
Expenditures			
Current:			
Human Services:			
Salaries and Wages	6,870,000	6,800,029	69,971
Fringe Benefits	2,121,260	2,028,206	93,054
Supplies and Materials	256,619	219,906	36,713
Contractual Services	5,913,500	5,184,209	729,291
Capital Outlay	794,312	721,798	72,514
<i>Total Expenditures</i>	<u>15,955,691</u>	<u>14,954,148</u>	<u>1,001,543</u>
<i>Excess of Revenues Under Expenditures</i>	(3,473,410)	(2,471,804)	1,001,606
Other Financing Sources			
Operating Transfers - In	1,805,093	1,805,093	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,668,317)	(666,711)	1,001,606
<i>Fund Balance at Beginning of Year</i>	1,694,935	1,694,935	0
<i>Prior Year Encumbrances Appropriated</i>	<u>25,181</u>	<u>25,181</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$51,799</u>	<u>1,053,405</u>	<u>1,001,606</u>

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Fund
 For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$0</u>	<u>1,875</u>	<u>1,875</u>
<i>Total Revenues</i>	<u>0</u>	<u>1,875</u>	<u>1,875</u>
Expenditures			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>0</u>	<u>1,875</u>	<u>1,875</u>
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>1,875</u>	<u>1,875</u>

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Corrections Act Fund
 For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$0</u>	<u>25,000</u>	<u>25,000</u>
<i>Total Revenues</i>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
Expenditures			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>25,000</u>	<u>25,000</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Real Estate Assessment Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$1,405,750	1,622,732	216,982
Licenses, Permits and Fees	<u>5,000</u>	<u>4,775</u>	<u>(225)</u>
<i>Total Revenues</i>	<u>1,410,750</u>	<u>1,627,507</u>	<u>216,757</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Salaries and Wages	355,425	254,499	100,926
Fringe Benefits	119,889	90,507	29,382
Supplies and Materials	33,852	26,358	7,494
Contractual Services	4,938,775	3,996,415	942,360
Capital Outlay	221,871	101,751	120,120
Other	<u>39,348</u>	<u>14,426</u>	<u>24,922</u>
<i>Total Expenditures</i>	<u>5,709,160</u>	<u>4,483,956</u>	<u>1,225,204</u>
<i>Excess of Revenues Under Expenditures</i>	(4,298,410)	(2,856,449)	1,441,961
Other Financing Sources			
Operating Transfer - In	<u>48,125</u>	<u>48,125</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(4,250,285)	(2,808,324)	1,441,961
<i>Fund Balance at Beginning of Year</i>	4,585,832	4,585,832	0
<i>Prior Year Encumbrances Appropriated</i>	<u>17,423</u>	<u>17,423</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$352,970</u>	<u>1,794,931</u>	<u>1,441,961</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
DRETAC Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$390,000</u>	<u>390,929</u>	<u>929</u>
<i>Total Revenues</i>	<u>390,000</u>	<u>390,929</u>	<u>929</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Salaries and Wages	250,964	195,140	55,824
Fringe Benefits	65,114	49,682	15,432
Supplies and Materials	25,893	15,075	10,818
Contractual Services	2,000	0	2,000
Capital Outlay	8,965	6,257	2,708
Other	<u>56,800</u>	<u>55,980</u>	<u>820</u>
<i>Total Expenditures</i>	<u>409,736</u>	<u>322,134</u>	<u>87,602</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,736)	68,795	88,531
<i>Fund Balance at Beginning of Year</i>	322,989	322,989	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,953</u>	<u>4,953</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$308,206</u>	<u>396,737</u>	<u>88,531</u>

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, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$850,000</u>	<u>889,069</u>	<u>39,069</u>
<i>Total Revenues</i>	<u>850,000</u>	<u>889,069</u>	<u>39,069</u>
Expenditures			
Current:			
General Government:			
Judicial:			
Salaries and Wages	450,000	407,755	42,245
Fringe Benefits	156,564	129,888	26,676
Supplies and Materials	34,971	27,964	7,007
Contractual Services	20,469	16,820	3,649
Capital Outlay	35,453	23,071	12,382
Other	<u>2,000</u>	<u>1,127</u>	<u>873</u>
<i>Total Expenditures</i>	<u>699,457</u>	<u>606,625</u>	<u>92,832</u>
<i>Excess of Revenues Over Expenditures</i>	150,543	282,444	131,901
Other Financing Uses			
Operating Transfers - Out	<u>(392,264)</u>	<u>(392,264)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(241,721)	(109,820)	131,901
<i>Fund Balance at Beginning of Year</i>	392,369	392,369	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,482</u>	<u>4,482</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$155,130</u>	<u>287,031</u>	<u>131,901</u>

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Recorder's Equipment Fund
 For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$188,000</u>	<u>228,124</u>	<u>40,124</u>
<i>Total Revenues</i>	<u>188,000</u>	<u>228,124</u>	<u>40,124</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Contractual Services	27,108	15,602	11,506
Capital Outlay	<u>329,240</u>	<u>241,660</u>	<u>87,580</u>
<i>Total Expenditures</i>	<u>356,348</u>	<u>257,262</u>	<u>99,086</u>
<i>Excess of Revenues Under Expenditures</i>	(168,348)	(29,138)	139,210
<i>Fund Balance at Beginning of Year</i>	136,415	136,415	0
<i>Prior Year Encumbrances Appropriated</i>	<u>38,348</u>	<u>38,348</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,415</u></u>	<u><u>145,625</u></u>	<u><u>139,210</u></u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Intensive Supervision Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$276,900</u>	<u>276,900</u>	<u>0</u>
<i>Total Revenues</i>	<u>276,900</u>	<u>276,900</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Salaries and Wages	198,713	191,373	7,340
Fringe Benefits	78,444	67,172	11,272
Supplies and Materials	69,393	51,601	17,792
Contractual Services	41,961	13,908	28,053
Other	<u>245</u>	<u>0</u>	<u>245</u>
<i>Total Expenditures</i>	<u>388,756</u>	<u>324,054</u>	<u>64,702</u>
<i>Excess of Revenues Under Expenditures</i>	(111,856)	(47,154)	64,702
<i>Fund Balance at Beginning of Year</i>	69,639	69,639	0
<i>Prior Year Encumbrances Appropriated</i>	<u>42,220</u>	<u>42,220</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3</u></u>	<u><u>64,705</u></u>	<u><u>64,702</u></u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$768,937	768,937	0
Fines and Forfeitures	196,424	196,424	0
Intergovernmental	4,647,218	5,257,210	609,992
Interest	<u>157,421</u>	<u>157,421</u>	<u>0</u>
<i>Total Revenues</i>	<u>5,770,000</u>	<u>6,379,992</u>	<u>609,992</u>
Expenditures			
Current:			
Public Works:			
Salaries and Wages	2,420,158	2,393,390	26,768
Fringe Benefits	780,491	726,454	54,037
Supplies and Materials	2,652,701	2,162,245	490,456
Contractual Services	1,392,991	1,186,318	206,673
Capital Outlay	<u>497,100</u>	<u>463,313</u>	<u>33,787</u>
<i>Total Expenditures</i>	<u>7,743,441</u>	<u>6,931,720</u>	<u>811,721</u>
<i>Excess of Revenues Under Expenditures</i>	(1,973,441)	(551,728)	1,421,713
Other Financing Uses			
Operating Transfers - Out	<u>(302,017)</u>	<u>(302,017)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(2,275,458)	(853,745)	1,421,713
<i>Fund Balance at Beginning of Year</i>	2,275,458	2,275,458	0
<i>Prior Year Encumbrances Appropriated</i>	<u>314,495</u>	<u>314,495</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$314,495</u>	<u>1,736,208</u>	<u>1,421,713</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Bascule Bridge Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$0</u>	<u>90,994</u>	<u>90,994</u>
<i>Total Revenues</i>	<u>0</u>	<u>90,994</u>	<u>90,994</u>
Expenditures			
Current:			
Public Works:			
Salaries and Wages	242,000	212,806	29,194
Fringe Benefits	75,951	63,498	12,453
Supplies and Materials	10,000	6,470	3,530
Contractual Services	4,000	1,284	2,716
Capital Outlay	25,000	17,847	7,153
Other	<u>105,000</u>	<u>55,687</u>	<u>49,313</u>
<i>Total Expenditures</i>	<u>461,951</u>	<u>357,592</u>	<u>104,359</u>
<i>Excess of Revenues Under Expenditures</i>	(461,951)	(266,598)	195,353
<i>Fund Balance at Beginning of Year</i>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$38,049</u></u>	<u><u>233,402</u></u>	<u><u>195,353</u></u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Youth Services Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$713,400</u>	<u>713,424</u>	<u>24</u>
<i>Total Revenues</i>	<u>713,400</u>	<u>713,424</u>	<u>24</u>
Expenditures			
Current:			
Human Services:			
Salaries and Wages	337,505	307,998	29,507
Fringe Benefits	137,779	109,362	28,417
Supplies and Materials	5,703	2,242	3,461
Contractual Services	192,900	114,849	78,051
Capital Outlay	6,641	5,377	1,264
Other	<u>128,410</u>	<u>82,429</u>	<u>45,981</u>
<i>Total Expenditures</i>	<u>808,938</u>	<u>622,257</u>	<u>186,681</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(95,538)	91,167	186,705
<i>Fund Balance at Beginning of Year</i>	98,565	98,565	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,538</u>	<u>2,538</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$5,565</u>	<u>192,270</u>	<u>186,705</u>

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Reclaim Ohio Fund
 For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,080,000	1,108,574	28,574
<i>Total Revenues</i>	1,080,000	1,108,574	28,574
Expenditures			
Current:			
Human Services:			
Salaries and Wages	507,000	397,504	109,496
Fringe Benefits	177,400	108,927	68,473
Supplies and Materials	34,700	6,174	28,526
Contractual Services	220,500	19,541	200,959
Capital Outlay	74,800	45,692	29,108
Other	48,600	7,584	41,016
<i>Total Expenditures</i>	1,063,000	585,422	477,578
<i>Excess of Revenues Over Expenditures</i>	17,000	523,152	506,152
<i>Fund Balance at Beginning of Year</i>	57,630	57,630	0
<i>Fund Balance at End of Year</i>	\$74,630	580,782	506,152

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, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$41,650</u>	<u>79,698</u>	<u>38,048</u>
<i>Total Revenues</i>	<u>41,650</u>	<u>79,698</u>	<u>38,048</u>
Expenditures:			
Current:			
Human Services:			
Contractual Services	<u>58,300</u>	<u>56,693</u>	<u>1,607</u>
<i>Total Expenditures</i>	<u>58,300</u>	<u>56,693</u>	<u>1,607</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(16,650)</u>	<u>23,005</u>	<u>39,655</u>
<i>Fund Balance at Beginning of Year</i>	<u>37,712</u>	<u>37,712</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$21,062</u></u>	<u><u>60,717</u></u>	<u><u>39,655</u></u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Indigent Guardianship Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$31,500</u>	<u>36,876</u>	<u>5,376</u>
<i>Total Revenues</i>	<u>31,500</u>	<u>36,876</u>	<u>5,376</u>
Expenditures			
Current:			
General Government:			
Judicial:			
Salaries and Wages	21,500	12,000	9,500
Fringe Benefits	4,500	0	4,500
Supplies and Materials	1,000	0	1,000
Capital Outlay	500	0	500
Other	<u>4,000</u>	<u>1,260</u>	<u>2,740</u>
<i>Total Expenditures</i>	<u>31,500</u>	<u>13,260</u>	<u>18,240</u>
<i>Excess of Revenues Over Expenditures</i>	0	23,616	23,616
<i>Fund Balance at Beginning of Year</i>	<u>81,918</u>	<u>81,918</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$81,918</u></u>	<u><u>105,534</u></u>	<u><u>23,616</u></u>

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, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$103,100</u>	<u>115,109</u>	<u>12,009</u>
<i>Total Revenues</i>	<u>103,100</u>	<u>115,109</u>	<u>12,009</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Contractual Services	29,291	1,935	27,356
Capital Outlay	<u>144,135</u>	<u>84,719</u>	<u>59,416</u>
<i>Total Expenditures</i>	<u>173,426</u>	<u>86,654</u>	<u>86,772</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(70,326)	28,455	98,781
<i>Fund Balance at Beginning of Year</i>	139,287	139,287	0
<i>Prior Year Encumbrances Appropriated</i>	<u>10,335</u>	<u>10,335</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$79,296</u></u>	<u><u>178,077</u></u>	<u><u>98,781</u></u>

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Day Reporting Fund
 For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$34,392</u>	<u>34,392</u>	<u>0</u>
<i>Total Revenues</i>	<u>34,392</u>	<u>34,392</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Contractual Services	<u>34,392</u>	<u>34,392</u>	<u>0</u>
<i>Total Expenditures</i>	<u>34,392</u>	<u>34,392</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>0</u>	<u>0</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
TB Clinic Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Taxes	\$362,591	379,044	16,453
Charges for Services	2,100	3,449	1,349
Intergovernmental	<u>37,254</u>	<u>37,254</u>	<u>0</u>
<i>Total Revenues</i>	<u>401,945</u>	<u>419,747</u>	<u>17,802</u>
Expenditures			
Current:			
Health:			
Salaries and Wages	201,155	197,093	4,062
Fringe Benefits	111,605	80,917	30,688
Supplies and Materials	72,058	35,765	36,293
Contractual Services	51,500	38,615	12,885
Capital Outlay	4,500	1,410	3,090
Other	<u>2,000</u>	<u>1,485</u>	<u>515</u>
<i>Total Expenditures</i>	<u>442,818</u>	<u>355,285</u>	<u>87,533</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,873)	64,462	105,335
<i>Fund Balance at Beginning of Year</i>	273,341	273,341	0
<i>Prior Year Encumbrances Appropriated</i>	<u>808</u>	<u>808</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$233,276</u>	<u>338,611</u>	<u>105,335</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Children Services Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$3,784,751	3,927,953	143,202
Intergovernmental	3,724,209	4,267,968	543,759
Donations	3,171	3,171	0
Other	<u>13,800</u>	<u>13,800</u>	<u>0</u>
<i>Total Revenues</i>	<u>7,525,931</u>	<u>8,212,892</u>	<u>686,961</u>
Expenditures			
Current:			
Human Services:			
Salaries and Wages	2,874,500	2,853,781	20,719
Fringe Benefits	1,079,208	1,045,418	33,790
Supplies and Materials	94,586	82,842	11,744
Contractual Services	4,145,371	4,120,557	24,814
Capital Outlay	39,114	27,238	11,876
Other	<u>163,538</u>	<u>136,676</u>	<u>26,862</u>
<i>Total Expenditures</i>	<u>8,396,317</u>	<u>8,266,512</u>	<u>129,805</u>
<i>Excess of Revenues Under Expenditures</i>	(870,386)	(53,620)	816,766
<i>Fund Balance at Beginning of Year</i>	1,113,194	1,113,194	0
<i>Prior Year Encumbrances Appropriated</i>	<u>22,184</u>	<u>22,184</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$264,992</u>	<u>1,081,758</u>	<u>816,766</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
MRDD Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Taxes	\$8,365,352	8,675,913	310,561
Charges for Services	1,503,320	1,794,381	291,061
Intergovernmental	6,953,039	8,212,226	1,259,187
Donations	6,136	7,326	1,190
Other	296,862	354,333	57,471
<i>Total Revenues</i>	<u>17,124,709</u>	<u>19,044,179</u>	<u>1,919,470</u>
Expenditures			
Current:			
Health:			
Salaries and Wages	9,210,000	8,676,462	533,538
Fringe Benefits	3,465,000	2,900,946	564,054
Supplies and Materials	420,000	460,184	(40,184)
Contractual Services	4,532,334	4,411,781	120,553
Capital Outlay	3,373,000	668,938	2,704,062
Other	172,250	124,163	48,087
<i>Total Expenditures</i>	<u>21,172,584</u>	<u>17,242,474</u>	<u>3,930,110</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,047,875)	1,801,705	5,849,580
Other Financing Uses			
Operating Transfers - Out	<u>(10,317,475)</u>	<u>(1,400,000)</u>	<u>8,917,475</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(14,365,350)	401,705	14,767,055
<i>Fund Balance at Beginning of Year</i>	14,365,350	14,365,350	0
<i>Prior Year Encumbrances Appropriated</i>	<u>693,707</u>	<u>693,707</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$693,707</u>	<u>15,460,762</u>	<u>14,767,055</u>

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Supportive Living Fund
 For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$539,000</u>	<u>624,569</u>	<u>85,569</u>
<i>Total Revenues</i>	<u>539,000</u>	<u>624,569</u>	<u>85,569</u>
Expenditures			
Current:			
Health:			
Contractual Services	<u>822,515</u>	<u>689,295</u>	<u>133,220</u>
<i>Total Expenditures</i>	<u>822,515</u>	<u>689,295</u>	<u>133,220</u>
<i>Excess of Revenues Under Expenditures</i>	(283,515)	(64,726)	218,789
<i>Fund Balance at Beginning of Year</i>	424,294	424,294	0
<i>Prior Year Encumbrances Appropriated</i>	<u>82,871</u>	<u>82,871</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$223,650</u>	<u>442,439</u>	<u>218,789</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Mental Health Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$4,652,002	4,825,936	173,934
Intergovernmental	<u>8,184,507</u>	<u>8,497,760</u>	<u>313,253</u>
<i>Total Revenues</i>	<u>12,836,509</u>	<u>13,323,696</u>	<u>487,187</u>
Expenditures			
Current:			
Health:			
Salaries and Wages	367,796	367,796	0
Fringe Benefits	130,437	126,955	3,482
Supplies and Materials	20,830	21,578	(748)
Contractual Services	12,855,407	12,017,186	838,221
Capital Outlay	39,592	28,917	10,675
Other	<u>29,375</u>	<u>5,104</u>	<u>24,271</u>
<i>Total Expenditures</i>	<u>13,443,437</u>	<u>12,567,536</u>	<u>875,901</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(606,928)	756,160	1,363,088
<i>Fund Balance at Beginning of Year</i>	<u>1,038,388</u>	<u>1,038,388</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$431,460</u>	<u>1,794,548</u>	<u>1,363,088</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Golden Acres Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Taxes	\$998,092	1,037,444	39,352
Charges for Services	644,640	845,404	200,764
Intergovernmental	1,548,094	1,548,163	69
Donations	3,036	3,982	946
Other	<u>7,324</u>	<u>9,605</u>	<u>2,281</u>
<i>Total Revenues</i>	<u>3,201,186</u>	<u>3,444,598</u>	<u>243,412</u>
Expenditures			
Current:			
Health:			
Salaries and Wages	1,564,000	1,498,287	65,713
Fringe Benefits	725,500	570,427	155,073
Supplies and Materials	458,279	359,765	98,514
Contractual Services	426,345	348,418	77,927
Capital Outlay	44,667	40,588	4,079
Other	<u>50,461</u>	<u>30,402</u>	<u>20,059</u>
<i>Total Expenditures</i>	<u>3,269,252</u>	<u>2,847,887</u>	<u>421,365</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,066)	596,711	664,777
<i>Fund Balance at Beginning of Year</i>	6,456,210	6,456,210	0
<i>Prior Year Encumbrances Appropriated</i>	<u>56,752</u>	<u>56,752</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$6,444,896</u>	<u>7,109,673</u>	<u>664,777</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Metropolitan Enforcement Group Fund
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$315,870	315,870	0
Intergovernmental	<u>148,235</u>	<u>148,331</u>	<u>96</u>
<i>Total Revenues</i>	<u>464,105</u>	<u>464,201</u>	<u>96</u>
Expenditures			
Current:			
Public Safety:			
Salaries and Wages	401,000	301,790	99,210
Fringe Benefits	104,600	77,118	27,482
Supplies and Materials	35,000	20,717	14,283
Contractual Services	50,800	26,243	24,557
Capital Outlay	15,000	9,537	5,463
Other	<u>112,117</u>	<u>28,707</u>	<u>83,410</u>
<i>Total Expenditures</i>	<u>718,517</u>	<u>464,112</u>	<u>254,405</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(254,412)	89	254,501
<i>Fund Balance at Beginning of Year</i>	410,025	410,025	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,456</u>	<u>3,456</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$159,069</u>	<u>413,570</u>	<u>254,501</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutor's Victim Witness
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$17,494</u>	<u>17,494</u>	<u>0</u>
<i>Total Revenues</i>	<u>17,494</u>	<u>17,494</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Salaries and Wages	16,549	16,003	546
Fringe Benefits	<u>12,499</u>	<u>11,918</u>	<u>581</u>
<i>Total Expenditures</i>	<u>29,048</u>	<u>27,921</u>	<u>1,127</u>
<i>Excess of Revenues Under Expenditures</i>	(11,554)	(10,427)	1,127
<i>Fund Balance at Beginning of Year</i>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$8,446</u></u>	<u><u>9,573</u></u>	<u><u>1,127</u></u>

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Crime Laboratory
 For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Taxes	\$157,936	157,936	0
Intergovernmental	15,522	15,522	0
<i>Total Revenues</i>	<u>173,458</u>	<u>173,458</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Contractual Services	214,557	214,557	0
<i>Total Expenditures</i>	<u>214,557</u>	<u>214,557</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(41,099)	(41,099)	0
<i>Fund Balance at Beginning of Year</i>	<u>41,099</u>	<u>41,099</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>0</u>	<u>0</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
911 System Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Taxes	\$901,574	935,339	33,765
Intergovernmental	<u>107,161</u>	<u>106,649</u>	<u>(512)</u>
<i>Total Revenues</i>	<u>1,008,735</u>	<u>1,041,988</u>	<u>33,253</u>
Expenditures			
Current:			
Public Safety:			
Salaries and Wages	462,500	318,100	144,400
Fringe Benefits	139,975	97,375	42,600
Supplies and Materials	15,102	7,061	8,041
Contractual Services	82,020	48,754	33,266
Capital Outlay	82,443	29,689	52,754
Other	<u>157,855</u>	<u>75,822</u>	<u>82,033</u>
<i>Total Expenditures</i>	<u>939,895</u>	<u>576,801</u>	<u>363,094</u>
<i>Excess of Revenues Over Expenditures</i>	68,840	465,187	396,347
<i>Fund Balance at Beginning of Year</i>	668,003	668,003	0
<i>Prior Year Encumbrances Appropriated</i>	<u>47,220</u>	<u>47,220</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$784,063</u>	<u>1,180,410</u>	<u>396,347</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
T - Federal Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$6,810	6,906	96
<i>Total Revenues</i>	<u>6,810</u>	<u>6,906</u>	<u>96</u>
Expenditures			
Current:			
Public Safety:			
Salaries and Wages	52,000	33,019	18,981
Fringe Benefits	25,194	18,711	6,483
Other	1,948	1,583	365
<i>Total Expenditures</i>	<u>79,142</u>	<u>53,313</u>	<u>25,829</u>
<i>Excess of Revenues Under Expenditures</i>	(72,332)	(46,407)	25,925
Other Financing Sources			
Operating Transfers - In	43,340	43,340	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(28,992)	(3,067)	25,925
<i>Fund Balance at Beginning of Year</i>	<u>47,491</u>	<u>47,491</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$18,499</u>	<u>44,424</u>	<u>25,925</u>

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, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$583,390	586,256	2,866
Intergovernmental	<u>3,663,610</u>	<u>3,660,804</u>	<u>(2,806)</u>
<i>Total Revenues</i>	<u>4,247,000</u>	<u>4,247,060</u>	<u>60</u>
Expenditures			
Current:			
Human Services:			
Salaries and Wages	2,235,000	2,211,942	23,058
Fringe Benefits	830,000	800,785	29,215
Supplies and Materials	165,609	120,187	45,422
Contractual Services	1,785,570	1,618,631	166,939
Capital Outlay	68,506	35,343	33,163
Other	<u>40,000</u>	<u>29,237</u>	<u>10,763</u>
<i>Total Expenditures</i>	<u>5,124,685</u>	<u>4,816,125</u>	<u>308,560</u>
<i>Excess of Revenues Under Expenditures</i>	(877,685)	(569,065)	308,620
<i>Fund Balance at Beginning of Year</i>	1,613,203	1,613,203	0
<i>Prior Year Encumbrances Appropriated</i>	<u>27,185</u>	<u>27,185</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$762,703</u>	<u>1,071,323</u>	<u>308,620</u>

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Alcohol and Drug Fund
 For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$2,155,702	2,175,506	19,804
Other	798	798	0
<i>Total Revenues</i>	<u>2,156,500</u>	<u>2,176,304</u>	<u>19,804</u>
Expenditures			
Current:			
Health:			
Salaries and Wages	130,255	130,255	0
Fringe Benefits	35,566	35,046	520
Supplies and Materials	7,599	5,417	2,182
Contractual Services	2,083,131	1,864,191	218,940
Capital Outlay	5,534	4,642	892
Other	26,620	26,244	376
<i>Total Expenditures</i>	<u>2,288,705</u>	<u>2,065,795</u>	<u>222,910</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(132,205)	110,509	242,714
<i>Fund Balance at Beginning of Year</i>	<u>149,711</u>	<u>149,711</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$17,506</u></u>	<u><u>260,220</u></u>	<u><u>242,714</u></u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Maintenance Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Special Assessments	<u>\$0</u>	<u>8,989</u>	<u>8,989</u>
<i>Total Revenues</i>	<u>0</u>	<u>8,989</u>	<u>8,989</u>
Expenditures			
Current:			
Public Works:			
Capital Outlay	<u>207</u>	<u>207</u>	<u>0</u>
<i>Total Expenditures</i>	<u>207</u>	<u>207</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(207)</u>	<u>8,782</u>	<u>8,989</u>
<i>Fund Balance at Beginning of Year</i>	<u>43,965</u>	<u>43,965</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$43,758</u></u>	<u><u>52,747</u></u>	<u><u>8,989</u></u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Drug Enforcement Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	<u>\$73,200</u>	<u>73,271</u>	<u>71</u>
<i>Total Revenues</i>	<u>73,200</u>	<u>73,271</u>	<u>71</u>
Expenditures			
Current:			
Public Safety:			
Salaries and Wages	64,647	59,376	5,271
Fringe Benefits	18,118	10,305	7,813
Supplies and Materials	500	0	500
Capital Outlay	1,000	0	1,000
Other	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>85,265</u>	<u>69,681</u>	<u>15,584</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,065)	3,590	15,655
<i>Fund Balance at Beginning of Year</i>	<u>39,685</u>	<u>39,685</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$27,620</u>	<u>43,275</u>	<u>15,655</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enforcement and Education Fund
For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	<u>\$6,600</u>	<u>6,617</u>	<u>17</u>
<i>Total Revenues</i>	<u>6,600</u>	<u>6,617</u>	<u>17</u>
Expenditures			
Current:			
Public Safety:			
Supplies and Materials	4,100	0	4,100
Capital Outlay	<u>15,000</u>	<u>7,343</u>	<u>7,657</u>
<i>Total Expenditures</i>	<u>19,100</u>	<u>7,343</u>	<u>11,757</u>
<i>Excess of Revenues Under Expenditures</i>	(12,500)	(726)	11,774
<i>Fund Balance at Beginning of Year</i>	<u>12,795</u>	<u>12,795</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$295</u>	<u>12,069</u>	<u>11,774</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, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$4,777	4,777	0
Special Assessments	39,624	39,624	0
<i>Total Revenues</i>	<u>44,401</u>	<u>44,401</u>	<u>0</u>
Expenditures			
Current:			
Public Works:			
Supplies and Materials	63,489	48,762	14,727
<i>Total Expenditures</i>	<u>63,489</u>	<u>48,762</u>	<u>14,727</u>
<i>Excess of Revenues Under Expenditures</i>	(19,088)	(4,361)	14,727
Other Financing Uses			
Operating Transfers - Out	(37,242)	(37,242)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(56,330)	(41,603)	14,727
<i>Fund Balance at Beginning of Year</i>	42,084	42,084	0
<i>Prior Year Encumbrances Appropriated</i>	731	731	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>(\$13,515)</u>	<u>1,212</u>	<u>14,727</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual (Non-GAAP Basis)
All Special Revenue Funds
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$19,315,480	20,255,435	939,955
Sales Tax	900,000	1,169,415	269,415
Charges for Services	6,324,596	7,133,246	808,650
Licenses, Permits and Fees	2,146,831	2,229,973	83,142
Fines and Forfeitures	286,514	296,316	9,802
Intergovernmental	46,828,522	49,570,123	2,741,601
Special Assessments	39,624	48,613	8,989
Interest	157,421	157,421	0
Donations	9,172	14,479	5,307
Other	362,720	420,511	57,791
<i>Total Revenues</i>	<u>76,370,880</u>	<u>81,295,532</u>	<u>4,924,652</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Salaries and Wages	606,389	449,639	156,750
Fringe Benefits	185,003	140,189	44,814
Supplies and Materials	59,745	41,433	18,312
Contractual Services	4,967,883	4,012,017	955,866
Capital Outlay	560,076	349,668	210,408
Other	96,148	70,406	25,742
<i>Total General Government - Legislative and Executive</i>	<u>6,475,244</u>	<u>5,063,352</u>	<u>1,411,892</u>
Judicial:			
Salaries and Wages	471,500	419,755	51,745
Fringe Benefits	161,064	129,888	31,176
Supplies and Materials	35,971	27,964	8,007
Contractual Services	49,760	18,755	31,005
Capital Outlay	180,088	107,790	72,298
Other	6,000	2,387	3,613
<i>Total General Government - Judicial</i>	<u>\$904,383</u>	<u>706,539</u>	<u>197,844</u>

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual (Non-GAAP Basis)
All Special Revenue Funds (continued)
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Safety:			
Salaries and Wages	\$1,199,203	916,545	282,658
Fringe Benefits	376,863	268,837	108,026
Supplies and Materials	158,440	81,113	77,327
Contractual Services	435,786	338,855	96,931
Capital Outlay	177,021	71,484	105,537
Other	318,667	150,907	167,760
Total Public Safety	2,665,980	1,827,741	838,239
Public Works:			
Salaries and Wages	2,662,158	2,606,196	55,962
Fringe Benefits	856,442	789,952	66,490
Supplies and Materials	2,726,190	2,217,477	508,713
Contractual Services	1,396,991	1,187,602	209,389
Capital Outlay	522,307	481,367	40,940
Other	105,000	55,687	49,313
Total Public Works	8,269,088	7,338,281	930,807
Health:			
Salaries and Wages	11,716,637	11,051,957	664,680
Fringe Benefits	4,565,920	3,783,601	782,319
Supplies and Materials	1,018,350	901,725	116,625
Contractual Services	24,568,266	22,198,962	2,369,304
Capital Outlay	3,565,066	791,212	2,773,854
Other	319,665	221,992	97,673
Total Health	45,753,904	38,949,449	6,804,455
Human Services:			
Salaries and Wages	12,876,005	12,604,273	271,732
Fringe Benefits	4,370,841	4,111,409	259,432
Supplies and Materials	557,217	431,351	125,866
Contractual Services	12,316,141	11,114,480	1,201,661
Capital Outlay	983,373	835,448	147,925
Other	382,496	257,509	124,987
Total Human Services	31,486,073	29,354,470	2,131,603
Total Expenditures	\$95,554,672	83,239,832	12,314,840

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual (Non-GAAP Basis)
All Special Revenue Funds (continued)
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues Under Expenditures</i>	<u>(\$19,183,792)</u>	<u>(1,944,300)</u>	<u>17,239,492</u>
Other Financing Sources (Uses)			
Advances - In	0	32,450	32,450
Operating Transfers - In	1,896,558	1,896,558	0
Operating Transfers - Out	<u>(11,094,760)</u>	<u>(2,131,523)</u>	<u>8,963,237</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(9,198,202)</u>	<u>(202,515)</u>	<u>8,995,687</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(28,381,994)</u>	<u>(2,146,815)</u>	<u>26,235,179</u>
<i>Fund Balances at Beginning of Year</i>	39,279,060	39,279,060	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,363,298</u>	<u>2,363,298</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$13,260,364</u></u>	<u><u>39,495,543</u></u>	<u><u>26,235,179</u></u>

Debt Service Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Debt Service Fund

For the Year Ended December 31, 1995

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Taxes	\$2,452,410	2,849,529	397,119
Intergovernmental	1,295,752	389,671	(906,081)
Special Assessments	<u>375,164</u>	<u>370,533</u>	<u>(4,631)</u>
<i>Total Revenues</i>	<u>4,123,326</u>	<u>3,609,733</u>	<u>(513,593)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	<u>61,500</u>	<u>50,354</u>	<u>11,146</u>
Debt Service:			
Principal Retirement:			
Notes:			
Griswold Road/Murray Ridge	150,194	150,194	0
Amherst Sewer	270,000	270,000	0
County Board of Education Office	160,000	160,000	0
Cook Building	3,000,000	3,000,000	0
West Road/Melody Lane	100,000	100,000	0
Beachwood Special Assessment	31,000	31,000	0
Griswold Road/ Murray Ridge	<u>90,709</u>	<u>86,618</u>	<u>4,091</u>
<i>Total Notes</i>	<u>3,801,903</u>	<u>3,797,812</u>	<u>4,091</u>
General Obligation Bonds:			
Administration Building/ Parking Deck	120,000	120,000	0
Public Improvement	389,712	252,385	137,327
Computer Acquisition	360,000	360,000	0
Basule Bridge	155,848	120,000	35,848
Detention Home	100,000	100,000	0
Correctional Facility	10,000	10,000	0
Courthouse Improvement	135,000	135,000	0
Welfare Building Improvement	100,000	100,000	0
Health Building Improvement	50,000	50,000	0
Parking Deck Improvement	45,000	45,000	0
Ohio Telephone Improvement	40,000	40,000	0
Ohio Filing Equipment	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Total General Obligations Bonds</i>	<u>1,520,560</u>	<u>1,347,385</u>	<u>173,175</u>
Special Assessment Bonds:			
Sanitary Sewer:	100,000	100,000	0
Water Improvement	17,615	17,615	0
Water Improvement	<u>7,000</u>	<u>7,000</u>	<u>0</u>
<i>Total Special Assessment Bonds</i>	<u>\$124,615</u>	<u>124,615</u>	<u>0</u>

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Debt Service Fund (continued)
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
OWDA Loans:			
Sewer Improvement 101	\$22,294	22,294	0
Sewer Improvement 102	41,754	41,754	0
<i>Total OWDA Loans</i>	<u>64,048</u>	<u>64,048</u>	<u>0</u>
<i>Total Principal Retirement</i>	<u>5,511,126</u>	<u>5,333,860</u>	<u>177,266</u>
Interest and Fiscal Charges:			
<i>Notes:</i>			
Griswold Road/Murray Ridge	6,008	6,008	0
Amherst Sewer	13,905	13,905	0
County Board of Education Office	6,768	6,768	0
Cook Building	89,750	89,750	0
West Road/Melody Lane	4,550	4,550	0
Beachwood Special Assessment	1,504	1,504	0
Griswold Road/Murray Ridge	32,831	3,465	29,366
<i>Total Notes</i>	<u>155,316</u>	<u>125,950</u>	<u>29,366</u>
General Obligations Bonds:			
Administration Building/ Parking Deck	47,703	47,703	0
Public Improvement	467,999	101,463	366,536
Computer Acquisition	99,000	99,000	0
Basule Bridge	33,000	33,000	0
Detention Home	8,125	8,125	0
Correctional Facility	812	812	0
Courthouse Improvement	10,969	10,969	0
Welfare Building Improvement	8,125	8,125	0
Health Building Improvement	4,063	4,063	0
Parking Deck Improvement	3,656	3,656	0
Ohio Telephone Improvement	3,250	3,250	0
Ohio Filing Equipment	1,219	1,219	0
<i>Total General Obligation Bonds</i>	<u>687,921</u>	<u>321,385</u>	<u>366,536</u>
Special Assessment Bonds:			
Sanitary Sewer:	102,375	102,375	0
Water Improvement	7,082	7,082	0
Water Improvement	1,014	1,014	0
<i>Total Special Assessment Bonds</i>	<u>\$110,471</u>	<u>110,471</u>	<u>0</u>

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Debt Service Fund (continued)
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
OWDA Loans:			
Sewer Improvement 101	\$33,155	33,155	0
Sewer Improvement 102	62,292	62,292	0
<i>Total OWDA Loans</i>	<u>95,447</u>	<u>95,447</u>	<u>0</u>
Total Interest and Fiscal Charges	<u>1,049,155</u>	<u>653,253</u>	<u>395,902</u>
Total Expenditures	<u>6,621,781</u>	<u>6,037,467</u>	<u>584,314</u>
Excess of Revenues Under Expenditures	<u>(2,498,455)</u>	<u>(2,427,734)</u>	<u>70,721</u>
Other Financing Sources			
Proceeds of Notes	0	3,757,000	3,757,000
Operating Transfers - In	302,017	302,017	0
Total Other Financing Sources	<u>302,017</u>	<u>4,059,017</u>	<u>3,757,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(2,196,438)</u>	<u>1,631,283</u>	<u>3,827,721</u>
Fund Balance at Beginning of Year	<u>2,309,061</u>	<u>2,309,061</u>	<u>0</u>
Fund Balance at End of Year	<u>\$112,623</u>	<u>3,940,344</u>	<u>3,827,721</u>

Capital Projects Fund

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

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, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
<i>Total Revenues</i>	<u>\$0</u>	<u>0</u>	<u>0</u>
Expenditures			
<i>Capital Outlay:</i>			
D.D. School	574,417	484,586	89,831
East 32nd Street Home	302,685	0	302,685
ESCO Building	1,201,460	1,099,642	101,818
Adult Workshop	562,899	59,699	503,200
Troy Renovation	20,000	18,599	1,401
Board of Education Building	156	1	155
MRDD Oberlin Workshop	97,196	1,166	96,030
Residential Renovation Project	143,008	480	142,528
Meister Road Home Expansion	487	0	487
MRDD Storage Building	1,040	1,040	0
Cook Building Renovation	3,715,826	3,708,073	7,753
Habilitation Service Center	346,243	200,893	145,350
MRDD Entrance Door Renovations	69,448	21,393	48,055
Adult Training Center	85,000	64,806	20,194
Jail Expansion	437,250	437,250	0
Ditches	17,263	118	17,145
Sewers	849,345	814,922	34,423
Waterlines	64,142	63,308	834
<i>Total Expenditures</i>	<u>8,487,865</u>	<u>6,975,976</u>	<u>1,511,889</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,487,865)</u>	<u>(6,975,976)</u>	<u>1,511,889</u>
Other Financing Sources (Uses)			
Proceeds of Notes	2,404,000	2,404,000	0
Advances - In	623,277	623,277	0
Advances - Out	(1,643,000)	(1,643,000)	0
Operating Transfers - In	2,544,343	1,905,974	(638,369)
<i>Total Other Financing Sources (Uses)</i>	<u>3,928,620</u>	<u>3,290,251</u>	<u>(638,369)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(4,559,245)</u>	<u>(3,685,725)</u>	<u>873,520</u>
<i>Fund Balance at Beginning of Year</i>	1,909,245	1,909,245	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,287,587</u>	<u>3,287,587</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$637,587</u>	<u>1,511,107</u>	<u>873,520</u>

Proprietary Funds

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

Enterprise Fund

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

Internal Service Fund

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

Since there is only one Internal Service Fund and the level of control is no greater than that presented in the Combined Financial Statements and due to limited activity level, no additional financial statements are presented here.

Lorain County, Ohio
Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget and Actual (Non-GAAP Basis)
Sanitary Sewer Enterprise Fund
For the Year Ended December 31, 1995

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$526,904	528,673	1,769
Total Revenues	526,904	528,673	1,769
Expenses			
Personal Services:			
Engineer-Sanitary	347,130	329,038	18,092
<i>Total Personal Services</i>	<i>347,130</i>	<i>329,038</i>	<i>18,092</i>
Materials and Supplies:			
Engineer-Sanitary	3,500	0	3,500
<i>Total Materials and Supplies</i>	<i>3,500</i>	<i>0</i>	<i>3,500</i>
Contractual Services:			
Engineer-Sanitary	186,764	136,081	50,683
Sanitary Sewer	34,880	24,073	10,807
Sheffield/Elyria Sewer	12,500	0	12,500
Sewer Improvement 101	20,849	20,849	0
Sewer Improvement 102	75,277	75,277	0
Oberlin Road Sewer	46,510	41,775	4,735
Tanglewood	15,000	10,127	4,873
<i>Total Contractual Services</i>	<i>391,780</i>	<i>308,182</i>	<i>83,598</i>
Capital Outlay:			
Engineer-Sanitary	21,375	6,002	15,373
<i>Total Capital Outlay</i>	<i>21,375</i>	<i>6,002</i>	<i>15,373</i>
Total Expenses	763,785	643,222	120,563
<i>Excess of Revenues Under Expenses</i>	<i>(236,881)</i>	<i>(114,549)</i>	<i>122,332</i>
<i>Operating Transfers - In</i>	<i>14,900</i>	<i>14,900</i>	<i>0</i>
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	<i>(221,981)</i>	<i>(99,649)</i>	<i>122,332</i>
<i>Fund Equity at Beginning of Year</i>	<i>217,041</i>	<i>217,041</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>5,649</i>	<i>5,649</i>	<i>0</i>
Fund Equity at End of Year	\$709	123,041	122,332

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

Metropolitan Park - To account for the activities of the Park Board, which include the receipt of grant monies and donations for the acquisition, expansion and maintenance of County park land and park facilities.

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 monies for inmates and the Sheriff's civil account that does 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.

Fiduciary Funds
(continued)

Miscellaneous Agency Funds - To account for miscellaneous monies held by the County in a fiscal agent capacity until requests are made.

Lorain County, Ohio
Combining Balance Sheet
All Agency Funds
December 31, 1995

	<u>Law Enforcement</u>	<u>Undivided Tax</u>	<u>Undivided Public Housing</u>	<u>Undivided Government</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,140	6,818,188	171,079	24,427
Cash and Cash Equivalents in Segregated Accounts	216,616	0	0	0
Investments in Segregated Accounts	0	0	0	0
Receivables:				
Property and Other Taxes	0	278,549,352	0	0
Special Assessments	0	28,587,912	0	0
Intergovernmental Receivable	0	0	0	1,587,590
Funds on Deposit with Deferred Compensation Board	0	0	0	0
Total Assets	<u>\$219,756</u>	<u>313,955,452</u>	<u>171,079</u>	<u>1,612,017</u>
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$0	27,366,540	0	0
Special Assessments	0	5,756,412	0	0
Intergovernmental Payable	0	280,832,500	0	1,612,017
Undistributed Monies	219,756	0	171,079	0
Deferred Compensation Payable	0	0	0	0
Total Liabilities	<u>\$219,756</u>	<u>313,955,452</u>	<u>171,079</u>	<u>1,612,017</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Agency Funds (continued)
December 31, 1995

	<u>Metropolitan Park</u>	<u>Board of Health</u>	<u>Soil and Water</u>	<u>Payroll</u>	<u>Courts</u>
Assets					
Equity in Pooled Cash and Cash Equivalents	\$2,912,382	515,873	9,402	178,859	0
Cash and Cash Equivalents in Segregated Accounts	82,960	0	0	0	670,412
Investments in Segregated Accounts	0	0	0	0	2,000,000
Receivables:					
Property and Other Taxes	0	0	0	0	0
Special Assessments	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Funds on Deposit with Deferred Compensation Board	0	0	0	0	0
Total Assets	<u><u>\$2,995,342</u></u>	<u><u>515,873</u></u>	<u><u>9,402</u></u>	<u><u>178,859</u></u>	<u><u>2,670,412</u></u>
Liabilities					
Due to County Funds:					
Property and Other Taxes	\$0	0	0	0	0
Special Assessments	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Undistributed Monies	2,995,342	515,873	9,402	178,859	2,670,412
Deferred Compensation Payable	0	0	0	0	0
Total Liabilities	<u><u>\$2,995,342</u></u>	<u><u>515,873</u></u>	<u><u>9,402</u></u>	<u><u>178,859</u></u>	<u><u>2,670,412</u></u>

<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Deferred Compensation</u>	<u>Local Emergency Planning Commission</u>	<u>Miscellaneous</u>	<u>Totals</u>
0	0	0	0	0	10,633,350
299,334	224,986	0	178,644	112,924	1,785,876
0	0	0	0	0	2,000,000
0	0	0	0	0	278,549,352
0	0	0	0	0	28,587,912
0	0	0	0	0	1,587,590
<u>0</u>	<u>0</u>	<u>11,526,473</u>	<u>0</u>	<u>0</u>	<u>11,526,473</u>
<u>299,334</u>	<u>224,986</u>	<u>11,526,473</u>	<u>178,644</u>	<u>112,924</u>	<u>334,670,553</u>
0	0	0	0	0	27,366,540
0	0	0	0	0	5,756,412
0	0	0	0	0	282,444,517
299,334	224,986	0	178,644	112,924	7,576,611
<u>0</u>	<u>0</u>	<u>11,526,473</u>	<u>0</u>	<u>0</u>	<u>11,526,473</u>
<u>299,334</u>	<u>224,986</u>	<u>11,526,473</u>	<u>178,644</u>	<u>112,924</u>	<u>334,670,553</u>

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1995

	Balance 1/1/95	Additions	Reductions	Balance 12/31/95
LAW ENFORCEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,044	60,054	60,958	3,140
Cash and Cash Equivalents in Segregated Accounts	<u>277,726</u>	<u>0</u>	<u>61,110</u>	<u>216,616</u>
<i>Total Assets</i>	<u>\$281,770</u>	<u>60,054</u>	<u>122,068</u>	<u>219,756</u>
Liabilities				
Undistributed Monies	<u>\$281,770</u>	<u>60,054</u>	<u>122,068</u>	<u>219,756</u>
<i>Total Liabilities</i>	<u>\$281,770</u>	<u>60,054</u>	<u>122,068</u>	<u>219,756</u>
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,372,161	190,849,830	189,403,803	6,818,188
Receivables:				
Property and Other Taxes	262,840,968	278,549,352	262,840,968	278,549,352
Special Assessments	<u>20,401,467</u>	<u>28,587,912</u>	<u>20,401,467</u>	<u>28,587,912</u>
<i>Total Assets</i>	<u>\$288,614,596</u>	<u>497,987,094</u>	<u>472,646,238</u>	<u>313,955,452</u>
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$0	27,366,540	0	27,366,540
Special Assessments	0	5,756,412	0	5,756,412
Intergovernmental Payable	<u>288,614,596</u>	<u>181,621,707</u>	<u>189,403,803</u>	<u>280,832,500</u>
<i>Total Liabilities</i>	<u>\$288,614,596</u>	<u>214,744,659</u>	<u>189,403,803</u>	<u>313,955,452</u>
UNDIVIDED PUBLIC HOUSING				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$80,300</u>	<u>90,779</u>	<u>0</u>	<u>171,079</u>
<i>Total Assets</i>	<u>\$80,300</u>	<u>90,779</u>	<u>0</u>	<u>171,079</u>
Liabilities				
Undistributed Monies	<u>\$80,300</u>	<u>90,779</u>	<u>0</u>	<u>171,079</u>
<i>Total Liabilities</i>	<u>\$80,300</u>	<u>90,779</u>	<u>0</u>	<u>171,079</u>
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,922	213,389,510	213,388,005	24,427
Intergovernmental Receivable	<u>937,566</u>	<u>1,587,590</u>	<u>937,566</u>	<u>1,587,590</u>
<i>Total Assets</i>	<u>\$960,488</u>	<u>214,977,100</u>	<u>214,325,571</u>	<u>1,612,017</u>
Liabilities				
Intergovernmental Payable	<u>\$960,488</u>	<u>214,039,534</u>	<u>213,388,005</u>	<u>1,612,017</u>
<i>Total Liabilities</i>	<u>\$960,488</u>	<u>214,039,534</u>	<u>213,388,005</u>	<u>1,612,017</u>

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1995

	Balance 1/1/95	Additions	Reductions	Balance 12/31/95
METROPOLITAN PARK				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,618,646	3,709,882	5,416,146	2,912,382
Cash and Cash Equivalents in Segregated Accounts	98,414	0	15,454	82,960
<i>Total Assets</i>	<u>\$4,717,060</u>	<u>3,709,882</u>	<u>5,431,600</u>	<u>2,995,342</u>
Liabilities				
Undistributed Monies	\$4,717,060	3,709,882	5,431,600	2,995,342
<i>Total Liabilities</i>	<u>\$4,717,060</u>	<u>3,709,882</u>	<u>5,431,600</u>	<u>2,995,342</u>
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$651,172	4,406,290	4,541,589	515,873
<i>Total Assets</i>	<u>\$651,172</u>	<u>4,406,290</u>	<u>4,541,589</u>	<u>515,873</u>
Liabilities				
Undistributed Monies	\$651,172	4,406,290	4,541,589	515,873
<i>Total Liabilities</i>	<u>\$651,172</u>	<u>4,406,290</u>	<u>4,541,589</u>	<u>515,873</u>
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,857	115,292	111,747	9,402
<i>Total Assets</i>	<u>\$5,857</u>	<u>115,292</u>	<u>111,747</u>	<u>9,402</u>
Liabilities				
Undistributed Monies	\$5,857	115,292	111,747	9,402
<i>Total Liabilities</i>	<u>\$5,857</u>	<u>115,292</u>	<u>111,747</u>	<u>9,402</u>
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$106,253	5,985,141	5,912,535	178,859
<i>Total Assets</i>	<u>\$106,253</u>	<u>5,985,141</u>	<u>5,912,535</u>	<u>178,859</u>
Liabilities				
Undistributed Monies	\$106,253	5,985,141	5,912,535	178,859
<i>Total Liabilities</i>	<u>\$106,253</u>	<u>5,985,141</u>	<u>5,912,535</u>	<u>178,859</u>

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1995

	Balance 1/1/95	Additions	Reductions	Balance 12/31/95
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$837,806	0	167,394	670,412
Investments in Segregated Accounts	<u>1,700,000</u>	<u>300,000</u>	<u>0</u>	<u>2,000,000</u>
Total Assets	<u>\$2,537,806</u>	<u>300,000</u>	<u>167,394</u>	<u>2,670,412</u>
Liabilities				
Undistributed Monies	<u>\$2,537,806</u>	<u>300,000</u>	<u>167,394</u>	<u>2,670,412</u>
Total Liabilities	<u>\$2,537,806</u>	<u>300,000</u>	<u>167,394</u>	<u>2,670,412</u>
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$205,618	3,211,797	3,118,081	299,334
Total Assets	<u>\$205,618</u>	<u>3,211,797</u>	<u>3,118,081</u>	<u>299,334</u>
Liabilities				
Undistributed Monies	<u>\$205,618</u>	<u>3,211,797</u>	<u>3,118,081</u>	<u>299,334</u>
Total Liabilities	<u>\$205,618</u>	<u>3,211,797</u>	<u>3,118,081</u>	<u>299,334</u>
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$288,294	38,470,589	38,533,897	224,986
Total Assets	<u>\$288,294</u>	<u>38,470,589</u>	<u>38,533,897</u>	<u>224,986</u>
Liabilities				
Undistributed Monies	<u>\$288,294</u>	<u>38,470,589</u>	<u>38,533,897</u>	<u>224,986</u>
Total Liabilities	<u>\$288,294</u>	<u>38,470,589</u>	<u>38,533,897</u>	<u>224,986</u>
DEFERRED COMPENSATION				
Assets				
Funds on Deposit with Deferred Compensation Board	\$9,503,440	2,424,931	401,898	11,526,473
Total Assets	<u>\$9,503,440</u>	<u>2,424,931</u>	<u>401,898</u>	<u>11,526,473</u>
Liabilities				
Deferred Compensation Payable	<u>\$9,503,440</u>	<u>2,424,931</u>	<u>401,898</u>	<u>11,526,473</u>
Total Liabilities	<u>\$9,503,440</u>	<u>2,424,931</u>	<u>401,898</u>	<u>11,526,473</u>

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1995

	Balance 1/1/95	Additions	Reductions	Balance 12/31/95
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$137,672	40,972	0	178,644
<i>Total Assets</i>	<u>\$137,672</u>	<u>40,972</u>	<u>0</u>	<u>178,644</u>
Liabilities				
Undistributed Monies	\$137,672	40,972	0	178,644
<i>Total Liabilities</i>	<u>\$137,672</u>	<u>40,972</u>	<u>0</u>	<u>178,644</u>
MISCELLANEOUS AGENCY FUNDS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$136,553	26,899	50,528	112,924
<i>Total Assets</i>	<u>\$136,553</u>	<u>26,899</u>	<u>50,528</u>	<u>112,924</u>
Liabilities				
Undistributed Monies	\$136,553	26,899	50,528	112,924
<i>Total Liabilities</i>	<u>\$136,553</u>	<u>26,899</u>	<u>50,528</u>	<u>112,924</u>
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,861,355	418,606,778	418,834,783	10,633,350
Cash and Cash Equivalents in Segregated Accounts	1,982,083	41,750,257	41,946,464	1,785,876
Investments in Segregated Accounts	1,700,000	300,000	0	2,000,000
Receivables:				
Property and Other Taxes	262,840,968	278,549,352	262,840,968	278,549,352
Special Assessments	20,401,467	28,587,912	20,401,467	28,587,912
Intergovernmental Receivable	937,566	1,587,590	937,566	1,587,590
Funds on Deposit with Deferred Compensation Board	9,503,440	2,424,931	401,898	11,526,473
<i>Total Assets</i>	<u>\$308,226,879</u>	<u>771,806,820</u>	<u>745,363,146</u>	<u>334,670,553</u>
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$0	27,366,540	0	27,366,540
Special Assessments	0	5,756,412	0	5,756,412
Intergovernmental Payable	289,575,084	395,661,241	402,791,808	282,444,517
Undistributed Monies	9,148,355	56,417,695	57,989,439	7,576,611
Deferred Compensation Payable	9,503,440	2,424,931	401,898	11,526,473
<i>Total Liabilities</i>	<u>\$308,226,879</u>	<u>487,626,819</u>	<u>461,183,145</u>	<u>334,670,553</u>

General Fixed Assets Account Group

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

Lorain County, Ohio
Schedule of General Fixed Assets by Function and Activity
 December 31, 1995

<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 Fixtures</u>
General Government - Legislative and Executive	\$9,116,020	731,704	5,960,812	409,724	248,818	1,736,147	28,815
General Government - Judicial	1,764,014	17,112	492,389	0	230,485	1,008,362	15,666
Public Safety	4,543,681	0	3,015,437	94,111	738,078	686,971	9,084
Public Works	3,889,637	38,778	1,134,272	0	2,059,889	656,698	0
Health	13,427,559	281,182	10,175,375	1,840,440	373,424	575,127	182,011
Human Services	<u>4,016,499</u>	<u>113,058</u>	<u>2,508,710</u>	<u>546,353</u>	<u>250,080</u>	<u>593,906</u>	<u>4,392</u>
<i>Total</i>	<u>\$36,757,410</u>	<u>1,181,834</u>	<u>23,286,995</u>	<u>2,890,628</u>	<u>3,900,774</u>	<u>5,257,211</u>	<u>239,968</u>

Lorain County, Ohio
Schedule of Changes in General Fixed Assets by Function and Activity
 For the Year Ended December 31, 1995

<u>Function</u>	<u>General Fixed Assets 1/1/95</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets 12/31/95</u>
General Government - Legislative and Executive	\$8,486,977	833,910	204,867	9,116,020
General Government - Judicial	1,696,264	91,180	23,430	1,764,014
Public Safety	4,321,886	339,206	117,411	4,543,681
Public Works	3,615,181	342,303	67,847	3,889,637
Health	12,786,930	685,435	44,806	13,427,559
Human Services	<u>3,932,150</u>	<u>161,981</u>	<u>77,632</u>	<u>4,016,499</u>
Total	<u><u>\$34,839,388</u></u>	<u><u>2,454,015</u></u>	<u><u>535,993</u></u>	<u><u>36,757,410</u></u>

Lorain County
Schedule of General Fixed Assets by Source
 December 31, 1995

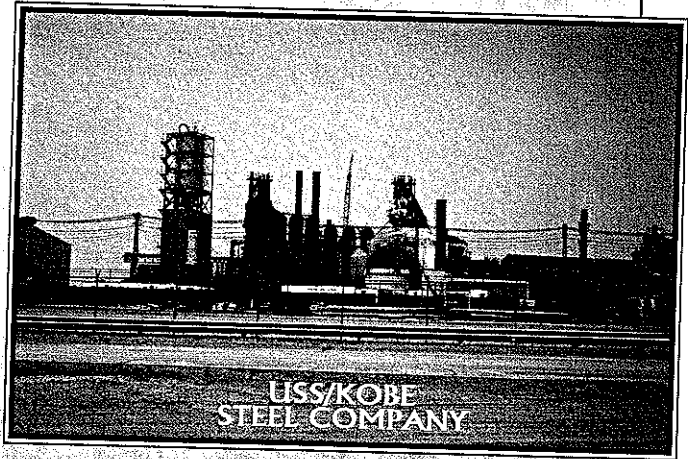
General Fixed Assets

Land	\$1,181,834
Buildings	23,286,995
Improvements Other Than Buildings	2,890,628
Vehicles	3,900,774
Equipment and Machinery	5,257,211
Furniture and Fixtures	<u>239,968</u>
<i>Total General Fixed Assets</i>	<u><u>\$36,757,410</u></u>

Investment in General Fixed Assets From

Capital Projects Funds:	
General Obligation Bonds	\$2,884,628
Federal Grants	742,678
State Grants	3,489,598
Local Grants	899,003
General Fund Revenues	26,840,863
Special Revenue Fund Revenues	461,137
Private Gifts	181,951
Donation	190,067
Other	<u>1,067,485</u>
<i>Total Investment in General Fixed Assets</i>	<u><u>\$36,757,410</u></u>

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Statistical Section

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

	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
General Government:										
Legislative and Executive	\$7,966,498	\$6,077,516	\$6,850,029	\$10,068,305	\$10,789,693	\$10,742,557	\$10,136,013	\$10,374,728	\$10,225,144	\$11,373,408
Judicial	4,659,509	4,833,787	5,409,422	6,592,297	7,015,594	6,748,868	6,263,109	6,432,495	6,882,964	7,623,195
Public Safety	2,639,665	3,782,305	4,346,929	4,960,878	5,699,629	5,359,513	5,245,498	5,588,146	5,813,273	6,230,217
Public Works	248,572	3,053,459	103,703	117,486	118,384	419,878	116,312	132,678	236,977	116,387
Health	4,305	4,317	7,329	4,375	4,496	4,620	4,663	4,449	4,326	23,793
Human Services	240,915	254,713	227,714	274,615	460,178	686,211	522,669	449,885	413,415	434,086
Economic Development and Assistance (2)	0	0	0	0	0	0	38,855	45,568	47,160	8,935
Hospitalization (3)	0	0	1,862,597	663,094	0	0	0	0	0	0
Other (4)	640,594	2,601,457	0	0	0	0	0	0	0	0
Capital Outlay (4)	0	0	1,515,514	242,160	361,776	364,114	158,806	213,501	1,178,712	2,215,779
Intergovernmental (4)	0	0	265,435	1,586,856	1,744,921	216,340	180,761	187,704	474,058	255,905
Debt Service:										
Principal Retirement	0	0	21,253	23,362	0	20,697	37,074	35,174	58,708	54,490
Interest and Fiscal Charges	0	0	39,217	44,759	20,282	27,191	113,047	76,914	15,254	10,680
Total Expenditures	\$16,400,058	\$20,407,554	\$20,649,142	\$24,578,187	\$26,214,953	\$24,589,989	\$22,816,807	\$23,541,242	\$25,349,991	\$28,346,875

- (1) Years 1986 and 1987 based on a cash basis accounting; years 1988 through 1995 based on a GAAP basis accounting.
(2) Represents new expenditure program.
(3) Beginning in 1990, Hospitalization was allocated to the respective functions.
(4) Prior to 1988, Capital Outlay and Intergovernmental were included in Other.
(5) Debt Service for years 1988 through 1995 represent capital lease expenditures under GAAP basis accounting.

Source: Lorain County Financial Statements

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

	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
Taxes	\$10,611,401	\$10,881,960	\$9,995,439	\$10,592,615	\$11,165,362	\$13,113,247	\$10,000,972	\$11,692,089	\$11,275,006	\$12,027,821
Charges for Services	2,701,930	2,466,436	5,408,691	5,587,109	4,828,656	4,632,975	4,981,381	6,445,176	7,032,160	5,595,833
Licenses, Permits and Fees	33,282	29,194	62,556	0	32,280	32,321	33,282	122,297	115,599	263,425
Fines and Forfeitures	417,847	520,170	514,121	564,999	483,213	536,280	778,112	445,822	453,621	433,485
Intergovernmental	4,090,742	4,202,846	5,728,374	5,611,563	5,835,038	6,585,815	6,343,602	6,872,069	7,879,984	9,977,320
Interest (2)	0	0	2,284,429	3,077,794	3,173,876	2,900,059	2,406,028	3,388,560	4,417,694	4,826,660
Other	<u>1,997,032</u>	<u>2,240,826</u>	<u>109,874</u>	<u>732,289</u>	<u>1,400,834</u>	<u>1,538,617</u>	<u>1,845,182</u>	<u>280,481</u>	<u>348,038</u>	<u>236,392</u>
<i>Total Revenues</i>	<u>\$19,852,234</u>	<u>\$20,341,432</u>	<u>\$24,103,484</u>	<u>\$26,166,369</u>	<u>\$26,919,259</u>	<u>\$29,339,314</u>	<u>\$26,388,559</u>	<u>\$29,246,494</u>	<u>\$31,522,102</u>	<u>\$33,360,936</u>

(1) Years 1986 and 1987 based on a cash basis accounting; years 1988 through 1995 based on a GAAP basis accounting.

(2) Prior to 1988, interest was included in other expenditures.

Source: Lorain County Financial Statements

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

<u>Collection Year</u>	<u>Current Tax Levy (1)</u>	<u>Current Tax Collections (2)</u>	<u>Percent Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Collections To Current Tax Levy</u>	<u>Outstanding Delinquent Taxes (3)</u>	<u>Percent of Delinquent Taxes to Current Tax Levy</u>
1986	\$11,337,582	\$11,326,379	99.90%	\$430,438	\$11,756,817	103.70%	\$481,252	4.24%
1987	12,807,218	12,181,697	95.12	431,752	12,613,449	98.49	976,775	7.63
1988	15,806,267	15,327,848	96.97	489,546	15,817,394	100.07	977,575	6.18
1989	20,179,307	19,558,707	96.92	529,738	20,088,445	99.55	1,207,030	5.98
1990	19,747,716	19,131,552	96.88	596,409	19,727,961	99.90	1,213,122	6.14
1991	20,318,629	19,774,028	97.32	599,280	20,373,308	100.27	1,096,463	5.40
1992	21,301,621	20,815,398	97.72	600,317	21,415,715	100.54	1,025,998	4.82
1993	21,836,813	21,275,721	97.43	482,979	21,758,700	99.64	1,049,279	4.81
1994	23,285,824	22,831,140	98.05	517,668	23,348,808	100.27	1,015,989	4.36
1995	23,907,260	23,482,798	98.22	587,988	24,070,786	100.68	788,411	3.30

(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) Interest is 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>
1986	\$2,228,435
1987	2,507,233
1988	2,738,690
1989	3,635,236
1990	3,705,832
1991	3,831,004
1992	3,843,774
1993	3,961,020
1994	3,770,308
1995	3,749,568

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	
1986	\$1,794,925,460	\$5,128,358,457	\$411,470,205	\$1,285,844,391	\$307,704,590	\$349,664,307	\$2,514,100,255	\$6,763,867,155	37%
1987	1,804,512,160	5,155,749,029	382,462,163	1,233,748,913	331,159,990	376,318,170	2,518,134,313	6,765,816,112	37
1988	1,828,982,530	5,225,664,371	390,604,994	1,302,016,647	333,306,390	378,757,261	2,552,893,914	6,906,438,279	37
1989	1,873,785,630	5,353,673,229	368,246,600	1,269,815,862	325,873,820	370,311,159	2,567,906,050	6,993,800,250	37
1990	1,914,181,210	5,469,089,194	392,058,129	1,452,067,144	336,028,220	381,850,250	2,642,267,559	7,303,006,588	37
1991	1,959,111,360	5,597,460,886	422,337,750	1,624,375,962	350,810,100	398,647,841	2,732,259,210	7,620,484,689	36
1992	2,257,648,240	6,450,423,543	438,260,891	1,753,043,564	373,042,280	423,911,682	3,068,951,411	8,627,378,789	36
1993	2,309,601,240	6,598,860,686	436,411,932	1,745,647,728	379,300,480	431,023,273	3,125,313,652	8,775,531,687	36
1994	2,362,495,180	6,749,986,229	461,324,759	1,845,299,036	373,355,140	424,276,205	3,197,175,079	9,019,561,470	35
1995	2,739,951,970	7,828,434,200	440,427,598	1,761,710,392	382,707,920	434,895,364	3,563,087,488	10,025,039,956	36

(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	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
General Fund	\$1.60	\$1.60	\$1.60	\$1.60	\$1.60	\$1.60	\$0.70	\$0.70	\$0.70	\$0.70
Special Revenue Funds										
Golden Acres	0.90	0.00	1.15	1.15	0.75	0.75	0.75	0.40	0.40	0.40
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Retardation	1.30	1.30	1.50	3.19	3.19	3.19	3.19	3.19	3.19	3.19
TB Clinic	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.00	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.35	0.35
Community Mental Health	0.60	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Debt Service Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.90	0.90	0.90	0.90
Agency Funds										
Metropolitan Park	0.50	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lorain Community College	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Townships										
Amherst	2.90	2.90	2.40	2.90	2.90	3.90	3.90	3.90	3.90	3.90
Brighton	9.50	9.70	9.70	9.70	9.70	8.70	9.70	11.20	11.20	11.20
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	4.08	7.08	7.08	7.08	7.08	7.08	7.58	7.58	7.58	7.58
Carlisle	4.03	4.03	4.03	4.03	4.03	4.03	3.03	3.03	4.53	4.53
Columbia	6.80	6.30	6.30	6.30	6.30	7.80	7.80	7.80	7.80	7.80
Eaton	5.10	5.10	5.10	5.10	5.10	4.30	4.30	4.30	5.30	5.80
Elyria	3.78	3.78	3.78	3.78	3.78	3.78	3.78	6.78	6.78	6.78
Grafton	6.76	6.76	6.76	5.76	6.76	6.76	6.76	6.76	6.76	6.76
Henrietta	3.28	4.76	4.76	4.76	4.76	4.76	3.26	4.76	4.76	4.76
Huntington	8.60	8.80	8.80	8.80	8.80	8.80	8.80	10.30	10.30	10.30
Lagrange	6.18	6.18	7.18	7.18	7.18	7.18	6.28	6.28	6.28	6.28
Penfield	7.58	7.78	7.78	7.78	7.78	7.78	7.78	9.28	9.28	9.28
Pittsfield	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Rochester	6.90	7.10	7.10	7.10	7.10	7.10	7.10	8.60	8.60	8.60
New Russia	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Sheffield	7.18	7.18	7.18	7.38	9.41	7.38	9.63	9.63	9.63	9.63
Wellington	8.88	9.38	9.38	10.38	10.38	9.38	9.38	10.88	10.88	10.88
School Districts										
Amherst EVSD	46.33	46.33	46.33	45.88	45.88	49.38	48.98	53.33	53.08	53.08
Avon CSD	41.10	42.65	47.25	47.25	46.70	51.15	48.15	47.80	47.35	47.05
Avon Lake CSD	41.07	40.57	44.02	44.02	44.02	44.02	43.80	48.84	49.47	49.97
Columbia CSD	49.70	49.70	49.80	54.10	52.90	52.40	51.20	56.30	56.00	55.30
Elyria CSD	41.65	40.90	48.90	48.90	48.90	48.90	48.95	54.83	54.58	53.98
Firelands LSD	41.80	41.80	46.10	45.60	45.60	45.60	45.60	51.55	50.70	50.70
Keystone LSD	39.92	39.92	39.92	39.92	47.07	46.92	46.55	46.40	46.40	54.90
Lorain CSD	41.54	42.44	42.54	49.84	49.59	49.74	48.12	57.49	59.49	57.49
Midview LSD	38.54	47.04	47.04	47.04	48.29	46.79	46.39	46.39	55.24	54.19
North Ridgeville CSD	40.10	40.10	40.10	40.10	40.10	44.80	43.60	44.94	44.64	43.89
Oberlin CSD	71.47	71.07	70.27	77.87	74.87	81.97	81.47	81.47	84.47	84.47
Sheffield-Clearview LSD	42.56	42.56	43.86	43.86	43.86	43.76	42.81	46.66	46.61	45.91
Sheffield Lake CSD	47.06	47.06	47.26	47.36	47.36	46.66	44.36	44.06	44.06	44.06
Wellington EVSD	42.70	42.80	42.90	42.20	34.75	33.75	28.00	28.00	28.00	34.02

(continued)

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

County Units	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Out of County School Districts										
Black River LSD	\$39.00	\$39.00	\$43.95	\$43.85	\$43.65	\$45.50	\$54.45	\$54.45	\$54.45	\$63.20
Mapleton LSD	31.90	31.90	37.10	37.10	37.10	37.10	45.10	45.10	45.10	45.10
New London LSD	39.30	38.95	38.95	38.95	38.45	38.85	33.70	33.70	33.70	33.00
Olmstead Falls CSD	48.00	48.10	57.40	57.20	55.90	60.60	69.20	68.60	68.50	74.90
Strongsville CSD	45.50	56.20	58.90	56.40	56.30	63.20	62.90	62.70	62.40	66.70
Vermillion LSD	46.80	46.70	47.70	55.55	53.85	53.55	53.05	60.25	60.35	60.35
Joint Vocational Schools										
Ashland JVSD	2.70	3.20	3.30	3.30	3.30	3.30	3.10	4.10	4.10	4.10
E.H.O.V.E.	2.60	4.05	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVS	2.53	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVS	2.75	2.75	2.75	2.75	2.75	2.75	3.05	3.05	3.05	3.05
Polaris JVS	2.60	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Cities										
Amherst	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	5.77	5.77
Avon	8.10	7.60	8.10	8.10	8.10	8.10	8.10	8.60	8.60	9.32
Avon Lake	6.98	6.98	6.98	6.98	6.98	6.68	7.24	7.24	7.24	7.24
Elyria	4.40	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Lorain	4.96	4.96	4.96	4.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	10.35	10.35	10.35	9.75	9.85	11.65	11.45	11.25	10.55	12.25
Oberlin	12.91	13.03	12.91	12.73	15.47	14.47	15.47	15.47	15.47	15.47
Sheffield Lake	15.34	15.37	15.37	15.37	15.87	15.87	15.87	19.87	18.97	18.97
Villages										
Grafton	4.76	5.56	5.56	5.56	5.56	5.76	4.76	4.76	4.76	4.76
Kipton	9.70	16.70	16.70	16.70	16.70	16.70	13.20	17.20	17.20	17.20
Lagrange	12.08	12.08	13.08	13.08	13.08	13.08	12.18	12.18	12.18	11.98
Rochester	9.70	9.90	9.90	9.90	9.90	9.90	9.90	11.40	11.40	12.40
Sheffield	3.64	3.64	3.64	3.64	4.64	4.64	4.64	4.64	4.64	4.64
South Amherst	3.26	3.26	5.26	5.26	5.26	5.26	5.26	5.26	5.26	3.26
Wellington	10.50	11.00	11.00	12.00	12.00	11.00	11.00	12.50	12.50	12.50
Special District										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Source: Lorain County Auditor

Lorain County, Ohio
Special Assessment Collections
Last Ten Years

<u>Collection Year</u>	<u>Assessments Due (1)</u>	<u>Total Assessments Due</u>	<u>Assessments Collected (1)</u>	<u>Total Assessments Collected</u>	<u>Ratio of Assessments Collected to Total Assessments Due</u>	<u>Outstanding Delinquent Assessments (2)</u>
1986	\$196,907	\$196,907	\$139,585	\$139,585	35.08%	\$57,122
1987	232,515	232,515	169,509	169,509	43.37	63,006
1988	494,316	494,316	403,435	403,435	67.63	90,882
1989	576,120	576,120	461,108	461,108	68.00	23,366
1990	562,810	562,810	428,385	428,385	62.44	25,182
1991	525,648	525,648	364,066	364,066	56.00	30,430
1992	544,496	544,496	365,501	365,501	52.39	31,238
1993	547,630	547,630	348,864	348,864	48.61	30,795
1994	589,285	589,285	416,985	416,985	99.22	37,659
1995	585,380	585,380	419,146	419,146	71.60	43,860

(1) Include current and delinquent assessments due/collected.

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

Sourc: 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 Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1986	274,909	\$2,514,100,255	\$6,155,000	\$1,083,560	\$0	\$5,071,440	.20%	\$18
1987	274,909	2,518,134,313	5,560,000	1,769,371	0	3,790,629	.15	14
1988	274,909	2,552,893,914	9,730,000	1,076,910	0	8,653,090	.34	31
1989	274,909	2,567,906,050	11,170,000	1,313,046	0	9,856,954	.38	36
1990	271,126	2,642,267,559	9,972,669	1,096,898	0	8,875,771	.34	33
1991	274,909	2,732,259,210	8,702,733	255,661	0	8,447,072	.31	31
1992	274,909	3,068,951,411	7,403,535	975,681	0	6,427,854	.21	23
1993	274,909	3,125,313,652	6,090,050	710,332	0	5,379,718	.17	20
1994	279,405	3,197,175,079	4,752,545	1,706,773	0	3,045,772	.10	11
1995	281,447	3,563,087,488	3,405,160	3,405,160	0	0	0	0

- (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, 1995

	Voted Total Debt Limit	Total Unvoted Debt Limit
Assessed Value of County, Collection Year 1995	\$3,563,087,488	\$3,563,087,488
Debt Limitation	87,577,187	35,630,875
Total Outstanding Debt		
General Obligation Notes Payable	4,750,000	4,750,000
Special Assessment Notes Payable	1,411,000	1,411,000
General Obligation Bonds	3,405,160	3,405,160
Special Assessment Bonds	1,266,839	1,266,839
OWDA Loans	2,165,965	2,165,965
Total	12,998,964	12,998,964
Exemptions		
General Obligation Notes Payable	4,750,000	4,750,000
Special Assessment Notes Payable	1,411,000	1,411,000
Special Assessment Bonds	1,266,839	1,266,839
OWDA Loans	2,165,965	2,165,965
Amount Available in Debt Service Fund for Retirement of General Obligations Bonds (3)	3,405,160	3,405,160
Total	12,998,964	12,998,964
Net Debt	0	0
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$87,577,187	\$35,630,875

(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	81,577,187
Total	\$87,577,187

- (2) The Debt Limitation equals 1% of the assessed value.
 (3) Includes Cash in general obligation debt service fund.

Source: Lorain County Auditor

Lorain County, Ohio
 Computation of Direct and Overlapping General Obligation Bonded Debt
 December 31, 1995

<u>Political Subdivision</u>	<u>General Bonded Debt Outstanding (1)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County</u>
Lorain County	\$3,405,160	100%	\$3,405,160
City of Lorain	7,987,974	100	7,987,974
Lorain City School District	2,930,000	100	2,930,000
City of Avon	168,348	100	168,348
City of Elyria	8,085,000	100	8,085,000
Elyria City School District	4,240,000	100	4,240,000
City of Amherst	3,009,000	100	3,009,000
Avon Lake City School District	7,225,637	100	<u>7,225,637</u>
Total			<u>\$37,051,119</u>

(1) Debt outstanding for School Districts is shown as of June 30, 1995.

(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

<u>Year</u>		<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service (1)</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service To Total General Fund Expenditures</u>
1986	(2)	\$475,000	\$392,438	\$867,438	\$16,400,058	5.29%
1987	(2)	475,000	354,544	829,544	20,407,554	4.06
1988		595,000	672,093	1,267,093	20,649,142	6.14
1989		1,065,000	730,984	1,795,984	24,578,187	7.31
1990		1,240,665	782,284	2,022,949	26,214,953	7.72
1991		1,269,936	693,890	1,963,826	24,589,989	7.99
1992		1,299,198	603,244	1,902,442	22,816,807	8.34
1993		1,313,485	510,384	1,823,869	23,541,242	7.75
1994		1,337,505	416,374	1,753,879	25,349,991	6.92
1995		1,347,385	321,385	1,668,770	28,346,875	5.89

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

(2) 1986 and 1987 on Cash Basis Accounting. All other years on GAAP Basis Accounting.

Source: Lorain County Auditor

Lorain County, Ohio
 Demographic Statistics
 December 31, 1995

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
1986	274,909	10,543	10.2%
1987	274,909	10,611	8.6
1988	274,909	10,444	7.2
1989	274,909	10,356	6.9
1990	271,126	10,334	7.7
1991	274,909	10,535	9.5
1992	274,909	10,403	9.9
1993	274,909	10,563	6.6
1994	279,405	10,863	5.8
1995	281,447	10,989	6.3

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.

(3) Lorain County Auditor

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		
1986	\$10,600,770	\$5,063,930	\$15,664,700	\$1,102,659,000	\$2,514,100,255
1987	16,359,540	6,362,420	22,721,960	1,214,581,000	2,518,134,313
1988	24,452,430	17,626,860	42,079,290	1,270,013,000	2,552,893,914
1989	29,505,100	10,035,260	39,540,360	1,286,056,000	2,567,906,050
1990	33,244,350	12,439,420	45,683,770	1,317,821,000	2,642,267,559
1991	39,141,550	14,875,600	54,017,150	1,066,123,000	2,732,259,210
1992	36,705,420	9,243,410	45,948,830	1,126,173,000	3,068,951,411
1993	41,954,050	9,302,160	51,256,210	1,170,581,000	3,125,313,652
1994	39,531,600	9,247,660	48,779,260	1,254,166,000	3,197,175,079
1995	61,186,200	11,090,650	72,276,850	1,237,991,000	3,563,087,488

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

Lorain County, Ohio

Principal Taxpayers
December 31, 1995

<u>Taxpayers</u>	<u>Type</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation (1)</u>
Ohio Edison Company	Public Utility	\$0	\$125,308,250	\$125,308,250	3.52%
Cleveland Electric Illuminating	Public Utility	0	121,407,570	121,407,570	3.41
Ford Motor Company	Business	28,184,270	64,603,030	92,787,300	2.60
USS/Kobe Steel Co.	Business	15,432,890	52,497,300	67,930,190	1.91
Columbia Gas of Ohio, Inc.	Public Utility	0	37,497,620	37,497,620	1.05
Century Telephone Company	Public Utility	0	35,701,330	35,701,330	1.00
Alltel Ohio	Public Utility	0	34,469,060	34,469,060	0.97
B.F. Goodrich	Business	0	14,770,310	14,770,310	0.41
Ridge Food	Business	0	13,731,660	13,731,660	0.39
Columbia Gas Transmission	Public Utility	0	12,285,470	12,285,470	0.34
	Totals	<u>\$43,617,160</u>	<u>\$512,271,600</u>	<u>\$555,888,760</u>	<u>15.60%</u>

(1) Assessed valuation for 1995.

Source: Lorain County Auditor

Lorain County, Ohio
 Ten Largest Employers
 December 31, 1995

	<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
1	Ford Motor Company-Lorain Plant	Automobile Manufacturing	4,222
2	USS/KOBE Steel Company	Steel Manufacturing	2,700
3	Ford Motor Company-Ohio Truck Works Division	Truck and Van Manufacturing	2,428
4	Lorain County	Government	1,894
5	Invacare Corporation	Surgical Supplies	1,500
6	Lorain City School District	Education	1,414
7	Reliance Electric Company-Lorain Products Division	Telecommunication Equipment Manufacturing	1,200
8	Lorain Community Hospital	Health Care	1,200
9	Elyria City School District	Education	1,170
10	Elyria Memorial Hospital Medical Center	Health Care	1,073

Source: Lorain County Auditor

Lorain County, Ohio
 Miscellaneous Statistics
 December 31, 1995

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 1995:	
Number of Registered Voters	160,192
Number of Voters, Last General Election	72,114
Percentage of Registered Voters Voting	45%

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

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