

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00010
TAXING DISTRICT: AMHERST TWP-FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		0.67437	0.486365		1.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		0.53950	0.486365		1.102727
1995 CHILDREN SERVICES	1.500	0.368407		947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		633773	0.146919		1.853081
1998 MENTAL HEALTH & RETARDATION	1.490	0.249347		1.248603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		315646	0.054058		331079
2003 MENTAL HEALTH	0.600	0.098152		541108	0.054058		567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXX		1.400000	XXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.439943		2.800285	0.269343		3.653285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXX		3.290000	XXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.194339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		626202	0.154964		633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40100 AMHERST TWP							
GENERAL FUND	0.120	XXXXXXXX		120000	XXXXXXXX		120000
SUB TOTAL	0.120		0.000000	120000		0.000000	120000
UNIT # 40100 - 010 AMHERST TWP EXC S. AMHERST							
GENERAL FUND	0.280	XXXXXXXX		280000	XXXXXXXX		280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
1988 AMBULANCE	0.500	0.511833		244083	0.389213		305393
2001 FIRE & E. M. S.	3.000	0.098265		2.705205	0.075653		2.773041
SUB TOTAL	5.780		0.095279	5.229288		0.072936	5.358434

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TAXING DISTRICT NUMBER: 00010 (CONTINUED)
TAXING DISTRICT: AMHERST TWP-FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
COMPOSITE	70.030		0.380069	43.413833	0.316743		47.848542

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00020
TAXING DISTRICT: AMHERST TWP--ELYRIA CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268403	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239586		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315644	0.054058		.531079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.847565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21670 ELYRIA CSD							
GENERAL FUND	4.200	XXXXXXXX		4.200000	XXXXXXXX		4.200000
1976 CURRENT EXPENSE	30.100	0.769968		4.923963	0.623750		11.325125
1982 CURRENT EXPENSE	6.600	0.534966		3.069224	0.441742		3.684502
1991 BOND/LIBRARY (\$3,400,000)	0.150	XXXXXXXX		.150000	XXXXXXXX		.150000
1992 CURRENT EXPENSE	5.980	0.415324		3.496362	0.245899		4.509523
1999 CURRENT EXPENSE	4.950	0.212469		3.898278	0.111542		4.397867
2000 EMERGENCY (\$4,375,500)	4.500	XXXXXXXX		4.500000	XXXXXXXX		4.500000
SUB TOTAL	56.480		0.535450	26.237827		0.419848	32.767017
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40100 AMHERST TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 40100 - 010 AMHERST TWP EXC S. AMHERST							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
1988 AMBULANCE	0.500	0.511833		.244083	0.389213		.305393
2001 FIRE & E.M.S.	3.000	0.098265		2.705205	0.075653		2.773041
SUB TOTAL	5.780		0.095279	5.229288		0.072936	5.358434

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TAXING DISTRICT NUMBER: 00020 (CONTINUED)
TAXING DISTRICT: AMHERST TWP-ELYRIA CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
COMPOSITE	79.020		0.431010	44.961654	0.328537		53.059023

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TAXING DISTRICT NUMBER: 00030
TAXING DISTRICT: AMHERST TWP-ORERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 24100 ORERLIN CSD							
GENERAL FUND	5.370	XXXXXXXX		5.370000	XXXXXXXX		5.370000
1976 CURRENT EXPENSE	40.600	0.829383		6.927050	0.720431		11.342381
1977 CURRENT EXPENSE	6.000	0.745409		1.527546	0.618197		2.290818
2001 PERMANENT IMPROVEMENT	2.000	0.132584		1.734832	0.065003		1.849994
2002 EDUCATION TECHNOLOGY	1.000	0.128492		.871508	0.052391		.947609
2003 CURRENT EXPENSE	8.000	0.125838		6.993296	0.052391		7.580872
SUB TOTAL	62.970		0.628010	23.424232		0.533085	29.401674
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40100 AMHERST TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 40100 - 010 AMHERST TWP EXC S. AMHERST							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
1988 AMBULANCE	0.500	0.511833		.244083	0.389213		.305393
2001 FIRE & E. M. S.	3.000	0.098265		2.705205	0.075653		2.775041
SUB TOTAL	5.780		0.095279	5.229288		0.072936	5.358434

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TAXING DISTRICT NUMBER: 00030 (CONTINUED)
TAXING DISTRICT: AMHERST TWP-OBERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	LORAIN COUNTY HEALTH DISTRICT 1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 61102 2001 LIBRARY	OBERLIN PUBLIC LIBRARY 3.000	0.132584		2.602248	0.065003		2.804991
SUB TOTAL	3.000		0.132584	2.602248		0.065003	2.804991
COMPOSITE	88.510		0.494404	44.750307		0.406862	52.498671

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00040
TAXING DISTRICT: AMHERST TWP--AMHERST EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315446	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 20080 AMHERST EVSD							
GENERAL FUND	5.200	XXXXXXXX		5.200000	XXXXXXXX		5.200000
1976 CURRENT EXPENSE	26.100	0.817197		4.771158	0.739393		6.801842
1976 CURRENT EXPENSE/RECREATIONAL	0.200	0.817197		.036560	0.739393		.052121
1976 CURRENT EXPENSE/RECREATIONAL	0.180	0.817197		.032904	0.739393		.046909
1982 CURRENT EXPENSE	6.100	0.599915		2.440518	0.555464		2.711669
1985 CURRENT EXPENSE	4.900	0.535963		2.273781	0.385834		3.009403
1990 CURRENT EXPENSE	3.500	0.516047		1.693835	0.308886		2.418899
1992 CURRENT EXPENSE	3.900	0.431372		2.217649	0.272283		2.838096
1993 PERMANENT IMPROVEMENT	2.000	0.427109		1.145782	0.269001		1.461998
1995 CURRENT EXPENSE	4.900	0.353059		3.170010	0.194310		3.947881
2000 BOND (\$26,310,000)	4.000	XXXXXXXX		4.000000	XXXXXXXX		4.000000
SUB TOTAL	60.980		0.557524	26.982197		0.467222	32.488818
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40100 AMHERST TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 40100 - 010 AMHERST TWP EXC S. AMHERST							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000

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STATE OF OHIO
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TAXING DISTRICT NUMBER: 00040 (CONTINUED)
TAXING DISTRICT: AMHERST TWP-AMHERST EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 40100 - 010 AMHERST TWP EXC S. AMHERST							
1988 AMBULANCE	0.500	0.511833		.244083	0.389213		.305393
2001 FIRE & E.M.S.	3.000	0.098265		2.705205	0.075653		2.773041
SUB TOTAL	5.780		0.095279	5.229288		0.072936	5.358434
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 41044 AMHERST PUBLIC LIBRARY							
1992 CURRENT EXPENSE	1.000	0.431372		.568628	0.272283		.727717
SUB TOTAL	1.000		0.431372	.568628		0.272283	.727717
COMPOSITE	84.520		0.452501	46.274652		0.366913	59.508541

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00060
TAXING DISTRICT: AMHERST CITY--FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXXXX		1.600000	XXXXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXXXX		2.300000	XXXXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXXXX		1.400000	XXXXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.439943		2.800285	0.269343		3.653285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXXXX		3.290000	XXXXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191863		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 50170 AMHERST CITY							
GENERAL FUND	3.000	XXXXXXXXXX		3.000000	XXXXXXXXXX		3.000000
SINKING FUND AND BOND	0.200	XXXXXXXXXX		.200000	XXXXXXXXXX		.200000
1993 BOND (\$3,000,000)	0.550	XXXXXXXXXX		.550000	XXXXXXXXXX		.550000
2002 FIRE	1.000	0.091889		.908111	0.038958		.961042
SUB TOTAL	4.750		0.019346	4.658111		0.008202	4.711042
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	68.880		0.379753	42.722656		0.316476	47.081150

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00010
TAXING DISTRICT: AMHERST TWP-FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 RETRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXX		1.400000	XXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.439943		2.800285	0.269343		3.653285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXX		3.290000	XXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40100 AMHERST TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 40100 - 010 AMHERST TWP EXC S. AMHERST							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
1988 AMBULANCE	0.500	0.511833		.244083	0.389213		.305393
2001 FIRE & E.M.S.	3.000	0.098265		2.705205	0.075653		2.773041
SUB TOTAL	5.780		0.095279	5.229288		0.072936	5.358434

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00010 (CONTINUED)
TAXING DISTRICT: AMHERST TWP-FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	LORAIN COUNTY HEALTH DISTRICT 1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
COMPOSITE	70.030		0.380069	49.413833	0.316743		47.848542

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47TAXING DISTRICT NUMBER: 00020
TAXING DISTRICT: AMHERST TWP--ELYRIA CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTI-DRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315644	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21670 ELYRIA CSD							
GENERAL FUND	4.200	XXXXXXXX		4.200000	XXXXXXXX		4.200000
1976 CURRENT EXPENSE	30.100	0.769968		4.923963	0.623750		11.325125
1982 CURRENT EXPENSE	6.600	0.534966		3.069224	0.441742		3.684502
1991 BOND/LIBRARY (\$3,400,000)	0.150	XXXXXXXX		.150000	XXXXXXXX		.150000
1992 CURRENT EXPENSE	5.980	0.415324		3.496362	0.245899		4.509523
1999 CURRENT EXPENSE	4.950	0.212469		3.898278	0.111542		4.397867
2000 EMERGENCY (\$4,375,500)	4.500	XXXXXXXX		4.500000	XXXXXXXX		4.500000
SUB TOTAL	56.480		0.535450	26.237827		0.419848	32.767017
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40100 AMHERST TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 40100 - 010 AMHERST TWP EXC S. AMHERST							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
1998 AMBULANCE	0.500	0.511833		.244083	0.389213		.305393
2001 FIRE & E. M. S.	3.000	0.098265		2.705205	0.075653		2.773041
SUB TOTAL	5.780		0.095279	5.229288		0.072936	5.358434

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00020 (CONTINUED)
TAXING DISTRICT: AMHERST TWP-ELYRIA CSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
COMPOSITE	79.020		0.431010	44.961654	0.328537		53.059023

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47TAXING DISTRICT NUMBER: 00030
TAXING DISTRICT: AMHERST TWP--OBERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXXXX		1.600000	XXXXXXXXXX		1.600000
1977 ANTI DRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1993 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 24100 OBERLIN CSD							
GENERAL FUND	5.370	XXXXXXXXXX		5.370000	XXXXXXXXXX		5.370000
1975 CURRENT EXPENSE	40.600	0.827383		6.927050	0.720431		11.342381
1977 CURRENT EXPENSE	6.000	0.745409		1.527546	0.618197		2.290818
2001 PERMANENT IMPROVEMENT	2.000	0.132584		1.734832	0.045003		1.849994
2002 EDUCATION TECHNOLOGY	1.000	0.128492		.871508	0.052391		.947609
2003 CURRENT EXPENSE	8.000	0.125838		6.993296	0.052391		7.580872
SUB TOTAL	62.970		0.628010	23.424232		0.533085	29.401674
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURKENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40100 AMHERST TWP							
GENERAL FUND	0.120	XXXXXXXXXX		.120000	XXXXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 40100 -- 010 AMHERST TWP EXC S. AMHERST							
GENERAL FUND	0.280	XXXXXXXXXX		.280000	XXXXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXXXX		2.000000	XXXXXXXXXX		2.000000
1988 AMBULANCE	0.500	0.311833		.244083	0.389213		.305393
2001 FIRE & E. M. S.	3.000	0.098265		2.705205	0.075653		2.773041
SUB TOTAL	5.780		0.095279	5.229288		0.072936	5.358434

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00030 (CONTINUED)
TAXING DISTRICT: AMHERST TWP-OBERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	LORAIN COUNTY HEALTH DISTRICT 1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
UNIT # 61102 2001 LIBRARY	OBERLIN PUBLIC LIBRARY 3.000	0.132584		2.602248	0.065003		2.804991
SUB TOTAL	3.000		0.132584	2.602248	0.065003		2.804991
COMPOSITE	88.510		0.494404	44.750307	0.406862		52.498671

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00040
TAXING DISTRICT: AMHERST TWP--AMHERST EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 20080 AMHERST EVSD							
GENERAL FUND	5.200	XXXXXXXX		5.200000	XXXXXXXX		5.200000
1976 CURRENT EXPENSE	26.100	0.817197		4.771158	0.739393		6.801842
1976 CURRENT EXPENSE/RECREATIONAL	0.200	0.817197		.036560	0.739393		.052121
1976 CURRENT EXPENSE/RECREATIONAL	0.180	0.817197		.032904	0.739393		.046909
1982 CURRENT EXPENSE	6.100	0.599915		2.440518	0.555464		2.711669
1985 CURRENT EXPENSE	4.900	0.535963		2.273781	0.385836		3.009403
1990 CURRENT EXPENSE	3.500	0.516047		1.693835	0.308886		2.418899
1992 CURRENT EXPENSE	3.900	0.431372		2.217649	0.272263		2.838096
1993 PERMANENT IMPROVEMENT	2.000	0.427109		1.145782	0.269001		1.461998
1995 CURRENT EXPENSE	4.900	0.353059		3.170010	0.194310		3.947881
2000 BOND (\$26,310,000)	4.000	XXXXXXXX		4.000000	XXXXXXXX		4.000000
SUB TOTAL	60.980		0.557524	26.982197		0.467222	32.488818
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40100 AMHERST TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 40100 - 010 AMHERST TWP EXC S. AMHERST							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000

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STATE OF OHIO
 COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
 COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00040 (CONTINUED)
 TAXING DISTRICT: AMHERST TWP-AMHERST EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 40100 - 010 AMHERST TWP EXC S. AMHERST							
1988 AMBULANCE	0.500	0.511833		.244083	0.389213		.305393
2001 FIRE & E.M.S.	3.000	0.098265		2.705205	0.075653		2.773041
SUB TOTAL	5.780		0.095279	5.229288		0.072936	5.358434
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 61044 AMHERST PUBLIC LIBRARY							
1992 CURRENT EXPENSE	1.000	0.431372		.568628	0.272283		.727717
SUB TOTAL	1.000		0.431372	.568628		0.272283	.727717
COMPOSITE	84.520		0.452501	46.274652		0.366913	53.508541

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00060
TAXING DISTRICT: AMHERST CITY--FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXXXX		1.600000	XXXXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXXXX		2.300000	XXXXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXXXX		1.400000	XXXXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.439743		2.800285	0.269343		3.653285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXXXX		3.290000	XXXXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 50170 AMHERST CITY							
GENERAL FUND	3.000	XXXXXXXXXX		3.000000	XXXXXXXXXX		3.000000
SINKING FUND AND BOND	0.200	XXXXXXXXXX		.200000	XXXXXXXXXX		.200000
1993 BOND (\$3,000,000)	0.550	XXXXXXXXXX		.550000	XXXXXXXXXX		.550000
2002 FIRE	1.000	0.091889		.908111	0.038958		.961042
SUB TOTAL	4.750		0.019346	4.658111		0.008202	4.711042
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	68.880		0.379753	42.722656		0.316476	47.081150

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00070
TAXING DISTRICT: AMHERST CITY/AMHERST EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.348407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 Y11 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.587565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 20080 AMHERST EVSD							
GENERAL FUND	5.200	XXXXXXXX		5.200000	XXXXXXXX		5.200000
1976 CURRENT EXPENSE	26.100	0.817197		4.771158	0.739393		6.801842
1976 CURRENT EXPENSE/RECREATIONAL	0.200	0.817197		.036560	0.739393		.052121
1976 CURRENT EXPENSE/RECREATIONAL	0.180	0.817197		.032904	0.739393		.046909
1982 CURRENT EXPENSE	6.100	0.599915		2.440518	0.555464		2.711669
1985 CURRENT EXPENSE	4.900	0.535963		2.273781	0.385836		3.009403
1990 CURRENT EXPENSE	3.500	0.516047		1.693835	0.308886		2.418899
1992 CURRENT EXPENSE	3.900	0.431372		2.217649	0.272283		2.838096
1993 PERMANENT IMPROVEMENT	2.000	0.427109		1.145782	0.269001		1.461998
1995 CURRENT EXPENSE	4.900	0.353059		3.170010	0.194310		3.947881
2000 BOND (\$26,310,000)	4.000	XXXXXXXX		4.000000	XXXXXXXX		4.000000
SUB TOTAL	60.980		0.557524	26.982197		0.467222	32.488818
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.176339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 50170 AMHERST CITY							
GENERAL FUND	3.000	XXXXXXXX		3.000000	XXXXXXXX		3.000000
SINKING FUND AND BOND	0.200	XXXXXXXX		.200000	XXXXXXXX		.200000
1993 BOND (\$3,000,000)	0.550	XXXXXXXX		.550000	XXXXXXXX		.550000
2002 FIRE	1.000	0.091889		.908111	0.038958		.961042
SUB TOTAL	4.750		0.019346	4.658111		0.008202	4.711042

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TAXING DISTRICT NUMBER: 00070 (CONTINUED)
TAXING DISTRICT: AMHERST CITY/AMHERST EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 61044 1992 CURRENT EXPENSE	1.000	0.431372		.568628	0.272283		.727717
SUB TOTAL	1.000		0.431372	.568628		0.272283	.727717
COMPOSITE	83.370		0.453239	45.583475		0.367385	52.741149

TAXING DISTRICT NUMBER: 00080
TAXING DISTRICT: AMHERST TWP-S A V/FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.368227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXX		1.400000	XXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.439943		2.800285	0.269343		3.653285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXX		3.290000	XXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40100 AMHERST TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 57770 SOUTH AMHERST CORP							
CEMETERY	0.260	XXXXXXXX		.260000	XXXXXXXX		.260000
GENERAL FUND	2.880	XXXXXXXX		2.880000	XXXXXXXX		2.880000
SUB TOTAL	3.140		0.000000	3.140000		0.000000	3.140000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	67.390		0.386786	41.324545		0.322895	45.630108

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TAXING DISTRICT NUMBER: 00100
TAXING DISTRICT: AVON CITY

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX	1.600000	
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365	.128408	
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365	.102727	
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919	1.279621	
1996 METRO PARK	1.000	0.366227		.633773	0.146919	.853081	
1998 MENTAL HEALTH & RETARDATION	1.490	0.249347		1.268603	0.107184	1.508859	
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184	1.071379	
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850	1.410225	
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850	1.692270	
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315644	0.054058	.331079	
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058	.567565	
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813	1.485280	
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 20220 AVON LSD							
GENERAL FUND	5.800	XXXXXXXX		5.800000	XXXXXXXX	5.800000	
1976 CURRENT EXPENSE	29.800	0.547379		13.488105	0.550153	13.405440	
1978 CURRENT EXPENSE	1.500	0.525393		.711910	0.470278	.794583	
1995 BOND/HIGH SCHOOL (\$12,950,000)	2.260	XXXXXXXX		2.260000	XXXXXXXX	2.260000	
1999 BOND (\$8,000,000)	1.420	XXXXXXXX		1.420000	XXXXXXXX	1.420000	
2000 EMERGENCY (\$400,000)	0.740	XXXXXXXX		.740000	XXXXXXXX	.740000	
2000 EMERGENCY (\$310,000)	0.580	XXXXXXXX		.580000	XXXXXXXX	.580000	
2001 EMERGENCY (\$204,700)	0.390	XXXXXXXX		.390000	XXXXXXXX	.390000	
2002 EMERGENCY (\$1,000,000)	1.820	XXXXXXXX		1.820000	XXXXXXXX	1.820000	
2003 BOND (\$14,950,000)	1.330	XXXXXXXX		1.330000	XXXXXXXX	1.330000	
2004 PERMANENT IMPROVEMENT	1.250	0.030406		1.211992	0.035593	1.205508	
2004 EMERGENCY (\$1,500,000)	2.720	XXXXXXXX		2.720000	XXXXXXXX	2.720000	
SUB TOTAL	49.610		0.345455	32.472007		0.345585	32.465531
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339	1.366223	
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964	.633777	
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 50390 AVON CITY							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX	2.300000	
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX	.300000	
1984 POLICE	2.000	0.690249		.619502	0.483526	1.032948	
1994 BOND/LIBRARY (\$1,100,000)	0.170	XXXXXXXX		.170000	XXXXXXXX	.170000	
1996 LIBRARY	1.200	0.475909		.628909	0.366787	.759855	
1997 POLICE	0.500	0.459286		.270357	0.366787	.316606	

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TAXING DISTRICT NUMBER: 00100 (CONTINUED)
TAXING DISTRICT: AVON CITY

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			----NON-RES/AG (OTHER) CLASS----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 50390 AVON CITY							
1998 STREET IMPROVEMENT	2.000	0.312009		1.375982	0.366787		1.266426
2002 FIRE	0.500	0.156690		.421455	0.202905		.398547
2003 PARKS & RECREATION	0.500	0.135237		.432381	0.156371		.421814
SUB TOTAL	9.470		0.311639	6.518786		0.264394	6.966196
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	75.720		0.308435	52.365332		0.283607	54.245299

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00110
TAXING DISTRICT: AVON LAKE CITY

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 20230 AVON LAKE CSD							
GENERAL FUND	4.200	XXXXXXXX		4.200000	XXXXXXXX		4.200000
1976 CURRENT EXPENSE	24.300	0.784395		5.239201	0.507778		11.960994
1978 CURRENT EXPENSE	6.270	0.726328		1.715923	0.378311		3.897990
1991 PERMANENT IMPROVEMENT	1.500	0.541644		.687534	0.115380		1.326930
1992 CURRENT EXPENSE	4.840	0.421004		2.802340	0.096476		4.373056
1992 CURRENT EXPENSE	5.750	0.421004		3.329227	0.096476		5.195263
1993 BOND/LIBRARY (\$4,000,000)	0.050	XXXXXXXX		.050000	XXXXXXXX		.050000
1994 BOND (\$2,000,000)	0.210	XXXXXXXX		.210000	XXXXXXXX		.210000
1996 CURRENT EXPENSE	3.900	0.304274		2.713331	0.096476		3.523743
1999 BOND (\$41,800,000)	4.650	XXXXXXXX		4.650000	XXXXXXXX		4.650000
2004 EMERGENCY (\$3,400,000)	4.590	XXXXXXXX		4.590000	XXXXXXXX		4.590000
SUB TOTAL	60.260		0.499045	30.187556		0.270197	43.977976
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 50400 AVON LAKE CITY							
FIREMAN'S FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
GENERAL FUND	3.600	XXXXXXXX		3.600000	XXXXXXXX		3.600000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
2000 CURRENT EXPENSE	1.500	0.225741		1.161388	0.008828		1.486758
2003 AMBULANCE & E.M.S.	1.250	0.091056		1.136180	0.008828		1.238965
SUB TOTAL	6.950		0.065099	6.497568		0.003494	6.925723

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TAXING DISTRICT NUMBER: 00110 (CONTINUED)
TAXING DISTRICT: AVON LAKE CITY

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 61045 AVON LAKE PUBLIC LIBRARY							
2001 CURRENT EXPENSE	1.800	0.111496		1.599307	0.008828		1.784109
SUB TOTAL	1.800		0.111497	1.599307	0.008829		1.784109
COMPOSITE	84.650		0.396998	51.044171	0.211834		66.718302

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00120
TAXING DISTRICT: BRIGHTON TWP--WELLINGTON EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIORUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1975 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1976 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1978 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 25790 WELLINGTON EVSD							
GENERAL FUND	3.700	XXXXXXXX		3.700000	XXXXXXXX		3.700000
1976 CURRENT EXPENSE	24.300	0.329218		16.300002	0.276164		17.589214
SUB TOTAL	28.000		0.285715	20.000002		0.239671	21.289214
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165043		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40650 BRIGHTON TWP							
GENERAL FUND	3.000	XXXXXXXX		3.000000	XXXXXXXX		3.000000
ROAD AND BRIDGE	1.700	XXXXXXXX		1.700000	XXXXXXXX		1.700000
1996 ROAD IMPROVEMENT	1.000	0.328099		.671901	0.430606		.569394
SUB TOTAL	5.700		0.057562	5.371901		0.075545	5.269394
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 60660 SOUTH LORAIN AMBULANCE DISTRIC							
1991 CURRENT EXPENSE	2.000	0.541538		.916924	0.133513		1.732974
1996 CURRENT EXPENSE	1.000	0.379771		.620229	0.104566		.895434
2003 CURRENT EXPENSE	1.500	0.111985		1.332022	0.068559		1.397161
SUB TOTAL	4.500		0.362406	2.869175		0.105430	4.025569

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TAXING DISTRICT NUMBER: 00120 (CONTINUED)
TAXING DISTRICT: BRIGHTON TWP--WELLINGTON EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60780 WELLINGTON COMMUNITY FIRE DIST							
2000 CURRENT EXPENSE	2.750	0.237737		2.096223	0.104926		2.461453
SUB TOTAL	2.750		0.237738	2.096223		0.104927	2.461453
COMPOSITE	57.590		0.240983	43.711840		0.168967	47.859202

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TAXING DISTRICT NUMBER: 00130
TAXING DISTRICT: BROWNHELM TWP--FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			----NON-RES/AG (OTHER) CLASS----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315644	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXX		1.400000	XXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040895	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.439943		2.800285	0.269343		3.453285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXX		3.290000	XXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40710 BROWNHELM TWP							
GENERAL FUND	1.150	XXXXXXXX		1.150000	XXXXXXXX		1.150000
SUB TOTAL	1.150		0.000000	1.150000		0.000000	1.150000
UNIT # 40710 - 060 BROWNHELM TWP EXC VERMILION CI							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	2.280		0.000000	2.280000		0.000000	2.280000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	67.560		0.385812	41.494545		0.322083	45.800108

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00140
TAXING DISTRICT: BROWNHELM TWP--VERMILION LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	NON-RES/AG (OTHER) CLASS REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.693773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331077
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 25600 VERMILION LSD							
GENERAL FUND	3.900	XXXXXXXX		3.900000	XXXXXXXX		3.900000
LIBRARY	0.100	XXXXXXXX		.100000	XXXXXXXX		.100000
1976 CURRENT EXPENSE	35.000	0.813159		6.539435	0.468252		18.611160
1989 CURRENT EXPENSE	5.900	0.543621		2.692636	0.092424		5.354698
1992 CURRENT EXPENSE	6.000	0.475570		3.146580	0.092424		5.445456
1992 BOND/LIBRARY (\$1,600,000)	0.500	XXXXXXXX		.500000	XXXXXXXX		.500000
1993 CURRENT EXPENSE	7.100	0.467730		3.779117	0.092424		6.443789
2002 EMERGENCY (\$2,170,000)	4.950	XXXXXXXX		4.950000	XXXXXXXX		4.950000
SUB TOTAL	63.450		0.596411	25.607768		0.285972	45.305123
UNIT # 30130 EHOVE JUSD							
1976 CURRENT EXPENSE	1.950	0.561938		.854220	0.619816		.741358
1979 CURRENT EXPENSE	0.500	0.501707		.249146	0.476326		.261837
1986 CURRENT EXPENSE	1.500	0.401972		.897042	0.276760		1.084860
SUB TOTAL	3.950		0.493568	2.000408		0.471379	2.088055
UNIT # 40710 BROWNHELM TWP							
GENERAL FUND	1.150	XXXXXXXX		1.150000	XXXXXXXX		1.150000
SUB TOTAL	1.150		0.000000	1.150000		0.000000	1.150000
UNIT # 40710 - 060 BROWNHELM TWP EXC VERMILION CI							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	2.280		0.000000	2.280000		0.000000	2.280000

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00140 (CONTINUED)
TAXING DISTRICT: BROWNHELM TWP--VERMILION LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	LORAIN COUNTY HEALTH DISTRICT 1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 61057 1992 CURRENT EXPENSE	RITTER LIBRARY DISTRICT 1.000	0.491248		.508752	0.092424		.907576
SUB TOTAL	1.000		0.491248	.508752		0.092424	.907576
COMPOSITE	86.020		0.501030	42.921467		0.249660	64.544326

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00150
TAXING DISTRICT: BROWNHELM TP--VRMLN CY/FRLD LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXX		1.400000	XXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.439943		2.800285	0.269343		3.453285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXX		3.290000	XXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1977 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40710 BROWNHELM TWP							
GENERAL FUND	1.150	XXXXXXXX		1.150000	XXXXXXXX		1.150000
SUB TOTAL	1.150		0.000000	1.150000		0.000000	1.150000
UNIT # 58590 VERMILION CITY							
GENERAL FUND	2.650	XXXXXXXX		2.650000	XXXXXXXX		2.650000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SINKING FUND AND BOND RETIREME	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
1976 CHARTER/RECREATIONAL	0.500	XXXXXXXX		.500000	XXXXXXXX		.500000
1975 CHARTER/CURRENT EXPENSE	5.000	XXXXXXXX		5.000000	XXXXXXXX		5.000000
1986 CHARTER/FIRE	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
1986 CHARTER/FIRE EQUIPMENT	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
SUB TOTAL	10.750		0.000000	10.750000		0.000000	10.750000

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00150 (CONTINUED)
TAXING DISTRICT: BROWNHELM TP--VRMLN CY/FRLD LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60270							
2001 CURRENT EXPENSE	0.500	0.143093		.428453	0.104595		.447702
2002 CURRENT EXPENSE	0.200	0.142666		.171466	0.104595		.179081
2004 CURRENT EXPENSE	0.300	0.000000		.300000	0.000000		.300000
SUB TOTAL	1.000		0.100081	.899919		0.073217	.926783
COMPOSITE	76.030		0.339082	50.249665		0.284312	54.413813

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00150
TAXING DISTRICT: BROWNHELM TWP-VERMLN CY/V LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1993 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 25600 VERMILION LSD							
GENERAL FUND	3.900	XXXXXXXX		3.900000	XXXXXXXX		3.900000
LIBRARY	0.100	XXXXXXXX		.100000	XXXXXXXX		.100000
1976 CURRENT EXPENSE	35.000	0.813159		6.539435	0.468252		18.611180
1989 CURRENT EXPENSE	5.900	0.543621		2.492434	0.092424		5.354698
1992 CURRENT EXPENSE	6.000	0.475570		3.146580	0.092424		5.445456
1992 BOND/LIBRARY (\$1,600,000)	0.500	XXXXXXXX		.500000	XXXXXXXX		.500000
1993 CURRENT EXPENSE	7.100	0.467730		3.779117	0.092424		6.449789
2002 EMERGENCY (\$2,170,000)	4.950	XXXXXXXX		4.950000	XXXXXXXX		4.950000
SUB TOTAL	63.450		0.596411	25.607768		0.285972	45.305123
UNIT # 30130 ENOUE JVSD							
1976 CURRENT EXPENSE	1.950	0.561938		.854220	0.619816		.741358
1979 CURRENT EXPENSE	0.500	0.501707		.249146	0.476326		.261837
1986 CURRENT EXPENSE	1.500	0.401972		.897042	0.276760		1.084860
SUB TOTAL	3.950		0.493568	2.000408		0.471379	2.088055
UNIT # 40710 BROWNHELM TWP							
GENERAL FUND	1.150	XXXXXXXX		1.150000	XXXXXXXX		1.150000
SUB TOTAL	1.150		0.000000	1.150000		0.000000	1.150000
UNIT # 58590 VERMILION CITY							
GENERAL FUND	2.650	XXXXXXXX		2.650000	XXXXXXXX		2.650000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SINKING FUND AND BOND RETIREME	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
1976 CHARTER/RECREATIONAL	0.500	XXXXXXXX		.500000	XXXXXXXX		.500000

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00160 (CONTINUED)
TAXING DISTRICT: BROWNHELM TWP--VRMLN CY/O LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			----NON-RES/AG (OTHER) CLASS----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 58590 VERMILION CITY							
1976 CHARTER/CURRENT EXPENSE	5.000	XXXXXXXX		5.000000	XXXXXXXX		5.000000
1986 CHARTER/FIRE	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
1986 CHARTER/FIRE EQUIPMENT	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
SUB TOTAL	10.750		0.000000	10.750000		0.000000	10.750000
UNIT # 60270 ERIE-LORAIN HEALTH DIST.							
2001 CURRENT EXPENSE	0.500	0.143093		.428453	0.104595		.447702
2002 CURRENT EXPENSE	0.200	0.142666		.171466	0.104595		.179081
2004 CURRENT EXPENSE	0.300	0.000000		.300000	0.000000		.300000
SUB TOTAL	1.000		0.100081	.899919	0.073217		.926783
UNIT # 61057 RITTER LIBRARY DISTRICT							
1992 CURRENT EXPENSE	1.000	0.491248		.508752	0.092424		.907576
SUB TOTAL	1.000		0.491248	.508752	0.092424		.907576
COMPOSITE	94.490		0.453100	51.676587	0.225760		73.158031

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00170
TAXING DISTRICT: LORAIN CITY/FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXXXX		1.600000	XXXXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.057437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.248603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXXXX		2.300000	XXXXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXXXX		1.400000	XXXXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.439743		2.800285	0.269343		3.653285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXXXX		3.290000	XXXXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 54470 LORAIN CITY							
FIREMAN'S FUND	0.300	XXXXXXXXXX		.300000	XXXXXXXXXX		.300000
GENERAL FUND	3.100	XXXXXXXXXX		3.100000	XXXXXXXXXX		3.100000
POLICE PENSION	0.300	XXXXXXXXXX		.300000	XXXXXXXXXX		.300000
SINKING FUND & BND RET	1.000	XXXXXXXXXX		1.000000	XXXXXXXXXX		1.000000
2004 PORT AUTHORITY OPERATION	1.000	0.005618		.994382	0.000000		1.000000
SUB TOTAL	5.700		0.000986	5.694382		0.000000	5.700000
COMPOSITE	68.830		0.373179	43.144128		0.312989	47.287030

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00190
TAXING DISTRICT: CAMDEN TWP--FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX	1.600000	
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365	.128408	
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365	.102727	
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919	1.279621	
1996 METRO PARK	1.000	0.366227		.633773	0.146919	.853081	
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268403	0.107184	1.508859	
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184	1.071379	
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850	1.410225	
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850	1.692270	
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058	.331079	
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058	.567565	
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813	1.485280	
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX	2.300000	
PERMANENT IMPROVEMENT	1.400	XXXXXXXX		1.400000	XXXXXXXX	1.400000	
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280	13.333032	
1981 CURRENT EXPENSE	5.000	0.439943		2.800285	0.269343	3.653285	
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343	3.580219	
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXX		3.290000	XXXXXXXX	3.290000	
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339	1.366223	
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964	.633777	
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40870 CAMDEN TWP							
GENERAL FUND	1.800	XXXXXXXX		1.800000	XXXXXXXX	1.800000	
2001 FIRE & E.M.S.	1.000	0.130375		.869625	0.145069	.854931	
2001 ROAD IMPROVEMENT	2.500	0.130375		2.174062	0.145069	2.137327	
2003 FIRE & E.M.S.	1.650	0.122921		1.447180	0.060974	1.549392	
SUB TOTAL	6.950		0.094840	6.290867		0.087533	6.341650
UNIT # 40870 - 010 CAMDEN TWP EXC KIPTON CORP							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX	.280000	
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX	2.000000	
SUB TOTAL	2.280		0.000000	2.280000		0.000000	2.280000

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00190 (CONTINUED)
TAXING DISTRICT: CAMDEN TWP--FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	LORAIN COUNTY HEALTH DISTRICT 1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 61133 2000 CURRENT EXPENSE	CENTRAL LORAIN CO. JNT. AMB. D 3.000	0.261300		2.216100	0.110628		2.668116
SUB TOTAL	3.000		0.261300	2.216100		0.110628	2.668116
COMPOSITE	76.360		0.360248	48.851512		0.297278	53.659874

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00200
TAXING DISTRICT: CAMDEN TWP-KIPTON V/FRLD LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067497	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.348407		.947989	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.653081
1998 MENTAL HEALTH & RETARDATION	1.490	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030474
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXX		1.400000	XXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.439943		2.800285	0.269343		3.653285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXX		3.290000	XXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40870 CAMDEN TWP							
GENERAL FUND	1.800	XXXXXXXX		1.800000	XXXXXXXX		1.800000
2001 FIRE & E.N.S.	1.000	0.130375		.869625	0.145069		.854931
2001 ROAD IMPROVEMENT	2.500	0.130375		2.174062	0.145069		2.137327
2003 FIRE & E.N.S.	1.650	0.122921		1.447180	0.060974		1.549392
SUB TOTAL	6.950		0.094840	6.290867		0.087533	6.341650
UNIT # 54080 KIPTON CORP							
GENERAL FUND	2.900	XXXXXXXX		2.900000	XXXXXXXX		2.900000
1978 POLICE	3.000	0.767885		.896345	0.305804		2.082588
1983 PERMANENT IMPROVEMENT/SEWER	2.000	0.514504		.970992	0.062548		1.874904
1992 CURRENT EXPENSE	4.000	0.448483		2.206068	0.062548		3.749808
SUB TOTAL	11.900		0.430807	6.773405		0.108631	10.607300

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00200 (CONTINUED)
TAXING DISTRICT: CAMDEN TWP-KIPTON V/FRLD LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	LORAIN COUNTY HEALTH DISTRICT 1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
UNIT # 61133 2000 CURRENT EXPENSE	CENTRAL LORAIN CO. JNT. AMB. D 3.000	0.261300		2.216100	0.110628		2.668116
SUB TOTAL	3.000		0.261300	2.216100	0.110628		2.668116
COMPOSITE	85.980		0.379566	53.344917	0.279052		61.987174

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00210
TAXING DISTRICT: CARLISLE TWP--KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279421
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 22670 KEYSTONE LSD							
GENERAL FUND	4.620	XXXXXXXX		4.620000	XXXXXXXX		4.620000
1976 CURRENT EXPENSE	27.100	0.639549		9.768384	0.629890		10.029981
1977 CURRENT EXPENSE	3.000	0.528354		1.414938	0.426574		1.720278
1985 PERMANENT IMPROVEMENT	1.000	0.569992		.430008	0.257091		.742909
1991 CURRENT EXPENSE	7.880	0.467426		4.196683	0.238993		5.996735
1994 PERMANENT IMPROVEMENT--ONGOING	1.000	0.502712		.497288	0.205737		.794263
2003 BOND (\$17,500,000)	5.610	XXXXXXXX		5.610000	XXXXXXXX		5.610000
SUB TOTAL	50.210		0.471474	26.537301		0.412186	29.514166
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191889		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40930 CARLISLE TWP							
GENERAL FUND	1.970	XXXXXXXX		1.970000	XXXXXXXX		1.970000
ROAD AND BRIDGE	1.060	XXXXXXXX		1.060000	XXXXXXXX		1.060000
2001 FIRE	1.750	0.141890		1.501692	0.057299		1.649724
2003 FIRE & E. M. S.	1.500	0.135466		1.296801	0.055665		1.416502
SUB TOTAL	6.280		0.071897	5.828493		0.029264	6.096228
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	73.130		0.374534	45.740333		0.310489	50.423966

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00220
TAXING DISTRICT: CARLISLE TWP-MIDVIEW LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315644	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 23420 MIDVIEW LSD							
PERMANENT IMPROVEMENT	3.640	XXXXXXXX		3.640000	XXXXXXXX		3.640000
1976 CURRENT EXPENSE	27.000	0.527600		12.754800	0.575116		11.471868
1978 CURRENT EXPENSE	3.900	0.463556		2.092131	0.383210		2.405481
1986 CURRENT EXPENSE	8.500	0.393754		5.153074	0.279686		6.122669
2003 EMERGENCY (\$1,600,000)	3.830	XXXXXXXX		3.830000	XXXXXXXX		3.830000
SUB TOTAL	46.870		0.413911	27.470005		0.413911	27.470018
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.346223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40930 CARLISLE TWP							
GENERAL FUND	1.970	XXXXXXXX		1.970000	XXXXXXXX		1.970000
ROAD AND BRIDGE	1.060	XXXXXXXX		1.060000	XXXXXXXX		1.060000
2001 FIRE	1.750	0.141890		1.501692	0.057299		1.649726
2003 FIRE & E.M.S.	1.500	0.135466		1.296801	0.055665		1.416502
SUB TOTAL	6.280		0.071897	5.828493		0.029264	6.096228
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	69.790		0.331237	46.673037		0.306781	48.379818

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00230
TAXING DISTRICT: CARLISLE TWP-ELYRIA CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.248603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21670 ELYRIA CSD							
GENERAL FUND	4.200	XXXXXXXX		4.200000	XXXXXXXX		4.200000
1974 CURRENT EXPENSE	30.100	0.749968		6.923963	0.623750		11.325125
1982 CURRENT EXPENSE	6.600	0.534966		3.069224	0.441742		3.684502
1991 BOND/LIBRARY (\$3,400,000)	0.150	XXXXXXXX		.150000	XXXXXXXX		.150000
1992 CURRENT EXPENSE	5.980	0.415324		3.496362	0.245899		4.509523
1999 CURRENT EXPENSE	4.950	0.212469		3.898278	0.111542		4.397867
2000 EMERGENCY (\$4,375,500)	4.500	XXXXXXXX		4.500000	XXXXXXXX		4.500000
SUB TOTAL	56.480		0.535450	26.237827		0.419848	32.767017
UNIT # 30230 LORAIN COUNTY JVSD							
1974 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40930 CARLISLE TWP							
GENERAL FUND	1.970	XXXXXXXX		1.970000	XXXXXXXX		1.970000
ROAD AND BRIDGE	1.060	XXXXXXXX		1.060000	XXXXXXXX		1.060000
2001 FIRE	1.750	0.141890		1.501692	0.057299		1.649726
2003 FIRE & E.M.S.	1.500	0.135466		1.296801	0.055665		1.416502
SUB TOTAL	6.280		0.071897	5.828493		0.029264	6.096228
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	79.400		0.427697	45.440859		0.323970	53.676817

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STATE OF OHIO
 COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
 COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00240
 TAXING DISTRICT: CARLISLE TWP-OBERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239984		.912014	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 24100 OBERLIN CSD							
GENERAL FUND	5.370	XXXXXXXX		5.370000	XXXXXXXX		5.370000
1976 CURRENT EXPENSE	40.600	0.829383		6.927050	0.720631		11.342381
1977 CURRENT EXPENSE	6.000	0.745409		1.527546	0.618197		2.290818
2001 PERMANENT IMPROVEMENT	2.000	0.132584		1.734832	0.065003		1.869994
2002 EDUCATION TECHNOLOGY	1.000	0.128492		.871508	0.052391		.947609
2003 CURRENT EXPENSE	8.000	0.125838		6.993296	0.052391		7.580872
SUB TOTAL	62.970		0.628010	23.424232		0.533085	29.401674
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 40930 CARLISLE TWP							
GENERAL FUND	1.970	XXXXXXXX		1.970000	XXXXXXXX		1.970000
ROAD AND BRIDGE	1.060	XXXXXXXX		1.060000	XXXXXXXX		1.060000
2001 FIRE	1.750	0.141890		1.501692	0.057299		1.649726
2003 FIRE & E.M.S.	1.500	0.135466		1.296801	0.055665		1.416502
SUB TOTAL	6.280		0.071897	5.828493		0.029264	6.096228
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00240 (CONTINUED)
TAXING DISTRICT: CARLISLE TWP-OBERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 61102 2001 LIBRARY	OBERLIN PUBLIC LIBRARY 3.000	0.132584		2.602248	0.065003		2.804991
SUB TOTAL	3.000		0.132584	2.602248		0.065003	2.804991
COMPOSITE	88.890		0.491175	45.229512		0.402448	53.116465

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00250
TAXING DISTRICT: COLUMBIA TWP-COLUMBIA LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.248603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21150 COLUMBIA LSD							
GENERAL FUND	5.100	XXXXXXXX		5.100000	XXXXXXXX		5.100000
1974 CURRENT EXPENSE	30.200	0.582411		12.611187	0.584197		12.557250
1980 CURRENT EXPENSE	4.000	0.427793		2.288828	0.414310		2.342760
1989 PERMANENT IMPROVEMENT	3.000	0.542450		1.372650	0.302268		2.093196
2000 EMERGENCY (\$625,000)	3.600	XXXXXXXX		3.600000	XXXXXXXX		3.600000
2000 PERMANENT IMPROVEMENT	1.000	0.247290		.752710	0.177249		.822751
2003 EMERGENCY (\$647,000)	3.670	XXXXXXXX		3.670000	XXXXXXXX		3.670000
2003 EMERGENCY (\$950,000)	5.410	XXXXXXXX		5.410000	XXXXXXXX		5.410000
SUB TOTAL	55.980		0.378254	34.805375		0.364131	35.595957
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 41271 COLUMBIA TWP							
GENERAL FUND	0.780	XXXXXXXX		.780000	XXXXXXXX		.780000
ROAD AND BRIDGE	1.920	XXXXXXXX		1.920000	XXXXXXXX		1.920000
CEMETERY	0.100	XXXXXXXX		.100000	XXXXXXXX		.100000
1976 HOSPITAL	1.000	0.859342		.140638	0.741123		.258877
1986 ROAD IMPROVEMENT	1.000	0.562500		.437500	0.347926		.652074
1998 FIRE & E.M.S.	1.500	0.260781		1.108828	0.178761		1.231858
2000 LIBRARY	1.440	0.250891		1.078716	0.178761		1.182584
SUB TOTAL	7.740		0.280920	5.565682		0.208606	6.125393

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TAXING DISTRICT NUMBER: 00250 (CONTINUED)
TAXING DISTRICT: COLUMBIA TWP-COLUMBIA LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
COMPOSITE	80.360		0.331190	53.745596	0.296480		56.534922

TAXING DISTRICT NUMBER: 00260
TAXING DISTRICT: COLUMBIA TWP-OLMSTED FALLS CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.490	0.249347		1.268403	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 24150 OLMSTED FALLS CSD							
GENERAL FUND	5.000	XXXXXXXX		5.000000	XXXXXXXX		5.000000
1976 CURRENT EXPENSE	37.800	0.811242		7.134296	0.658718		12.900459
1985 CURRENT EXPENSE	4.300	0.587405		1.774158	0.374759		2.688536
1987 CURRENT EXPENSE	8.800	0.545461		3.823943	0.359137		5.639594
1990 BOND (\$8,200,000)	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1991 CURRENT EXPENSE	8.400	0.477108		4.392292	0.331492		5.615467
1994 BOND (\$10,500,000)	1.800	XXXXXXXX		1.800000	XXXXXXXX		1.800000
1994 CURRENT EXPENSE (\$705,212)	2.900	0.358577		1.860126	0.302986		2.021340
1995 CURRENT EXPENSE (\$705,212)	2.900	0.254380		2.162298	0.265138		2.131099
1996 CURRENT EXPENSE (\$705,212)	2.900	0.250594		2.173277	0.263959		2.134518
1999 CURRENT EXPENSE	12.900	0.165753		10.761786	0.191813		10.425612
2001 CLASSROOM FAC. (\$7,000,000)	0.500	0.081723		.459138	0.068592		.465704
SUB TOTAL	89.800		0.521812	42.941314		0.416233	52.422329
UNIT # 30340 POLARIS JUSD							
1976 CURRENT EXPENSE	1.200	0.170569		.995317	0.169955		.996054
1977 CURRENT EXPENSE	0.700	0.164632		.584757	0.167397		.582822
1984 CURRENT EXPENSE	0.500	0.160151		.419924	0.157751		.421124
SUB TOTAL	2.400		0.166668	1.999998		0.166667	2.000000
UNIT # 41271 COLUMBIA TWP							
GENERAL FUND	0.780	XXXXXXXX		.780000	XXXXXXXX		.780000
ROAD AND BRIDGE	1.920	XXXXXXXX		1.920000	XXXXXXXX		1.920000
CENETERY	0.100	XXXXXXXX		.100000	XXXXXXXX		.100000
1976 HOSPITAL	1.000	0.859362		.140638	0.741123		.258877
1986 ROAD IMPROVEMENT	1.000	0.562500		.437500	0.347926		.652074

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TAXING DISTRICT NUMBER: 00260 (CONTINUED)
TAXING DISTRICT: COLUMBIA TWP--OLMSTED FALLS CSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 41271 COLUMBIA TWP							
1998 FIRE & E.M.S.	1.500	0.260781		1.108828	0.178761		1.231858
2000 LIBRARY	1.440	0.250891		1.078716	0.178761		1.182584
SUB TOTAL	7.740		0.280920	5.565682		0.208606	6.125393
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
COMPOSITE	114.130		0.457798	61.881533	0.357213		73.361294

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TAXING DISTRICT NUMBER: 00270
TAXING DISTRICT: COLUMBIA TWP--STRONGSVILLE CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXXXX		1.600000	XXXXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 25190 STRONGSVILLE CSD							
GENERAL FUND	5.600	XXXXXXXXXX		5.600000	XXXXXXXXXX		5.600000
1976 CURRENT EXPENSE	31.800	0.810482		6.026672	0.645723		11.266008
1978 CURRENT EXPENSE	6.700	0.700471		2.006844	0.632949		2.459241
1986 BOND (\$4,000,000)	0.310	XXXXXXXXXX		.310000	XXXXXXXXXX		.310000
1986 CURRENT EXPENSE	9.700	0.500539		4.844771	0.478085		5.062575
1990 CURRENT EXPENSE	6.980	0.423022		4.027306	0.457658		3.785547
1990 BOND (\$7,500,000)	0.410	XXXXXXXXXX		.410000	XXXXXXXXXX		.410000
1994 CURRENT EXPENSE	4.500	0.308302		3.112641	0.338800		2.975400
1996 BOND (\$24,490,000)	1.900	XXXXXXXXXX		1.900000	XXXXXXXXXX		1.900000
2000 PERMANENT IMPROVEMENT	1.000	0.160906		.839094	0.189554		.810446
2002 CURRENT EXPENSE (5705.212)	5.000	0.081418		4.592910	0.053490		4.732550
2003 CURRENT EXPENSE (5705.212)	1.000	0.079449		.920551	0.050830		.949170
SUB TOTAL	74.900		0.538174	34.590789		0.462471	40.260937
UNIT # 30340 POLARIS JUSD							
1976 CURRENT EXPENSE	1.200	0.170569		.995317	0.169955		.996054
1977 CURRENT EXPENSE	0.700	0.164632		.584757	0.167397		.582822
1984 CURRENT EXPENSE	0.500	0.160151		.419924	0.157751		.421124
SUB TOTAL	2.400		0.166668	1.999998		0.166667	2.000000
UNIT # 41271 COLUMBIA TWP							
GENERAL FUND	0.780	XXXXXXXXXX		.780000	XXXXXXXXXX		.780000
ROAD AND BRIDGE	1.920	XXXXXXXXXX		1.920000	XXXXXXXXXX		1.920000
CEMETERY	0.100	XXXXXXXXXX		.100000	XXXXXXXXXX		.100000
1976 HOSPITAL	1.000	0.859362		.140638	0.741123		.258877
1986 ROAD IMPROVEMENT	1.000	0.562500		.437500	0.347926		.652074

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TAXING DISTRICT NUMBER: 00270 (CONTINUED)
TAXING DISTRICT: COLUMBIA TWP--STRONGSVILLE CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 41271 COLUMBIA TWP							
1998 FIRE & E. M. S.	1.500	0.260781		1.108828	0.178761		1.231858
2000 LIBRARY	1.440	0.250891		1.078716	0.178761		1.182584
SUB TOTAL	7.740		0.280920	5.565682		0.208606	6.125393
UNIT # 40430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	99.230		0.460537	53.531008		0.383253	61.199902

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TAXING DISTRICT NUMBER: 00280
 TAXING DISTRICT: EATON TWP-MIDVIEW LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.047437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1993 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.248603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 23420 MIDVIEW LSD							
PERMANENT IMPROVEMENT	3.640	XXXXXXXX		3.640000	XXXXXXXX		3.640000
1976 CURRENT EXPENSE	27.000	0.527600		12.754800	0.575116		11.471868
1978 CURRENT EXPENSE	3.900	0.463556		2.092131	0.363210		2.405481
1986 CURRENT EXPENSE	8.500	0.393756		5.153074	0.275686		6.122669
2003 EMERGENCY (\$1,600,000)	3.830	XXXXXXXX		3.830000	XXXXXXXX		3.830000
SUB TOTAL	46.870		0.413911	27.470005		0.413911	27.470018
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 41610 EATON TWP							
AMBULANCE & FIRE	0.340	XXXXXXXX		.340000	XXXXXXXX		.340000
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
PERMANENT IMPROVEMENT	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
ROAD AND BRIDGE	1.680	XXXXXXXX		1.680000	XXXXXXXX		1.680000
2003 FIRE & E.M.S.	2.500	0.125301		2.186747	0.088029		2.279927
SUB TOTAL	5.800		0.054010	5.486747		0.037944	5.579927
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	69.310		0.331536	46.331291		0.309429	47.863517

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00290
TAXING DISTRICT: EATON TWP-COLUMBIA LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.490	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21150 COLUMBIA LSD							
GENERAL FUND	5.100	XXXXXXXX		5.100000	XXXXXXXX		5.100000
1974 CURRENT EXPENSE	30.200	0.582411		12.611187	0.584197		12.557250
1980 CURRENT EXPENSE	4.000	0.427793		2.288828	0.414310		2.342760
1989 PERMANENT IMPROVEMENT	3.000	0.542450		1.372650	0.302268		2.093196
2000 EMERGENCY (\$625,000)	3.600	XXXXXXXX		3.600000	XXXXXXXX		3.600000
2000 PERMANENT IMPROVEMENT	1.000	0.247290		.752710	0.177249		.822751
2003 EMERGENCY (\$647,000)	3.670	XXXXXXXX		3.670000	XXXXXXXX		3.670000
2003 EMERGENCY (\$950,000)	5.410	XXXXXXXX		5.410000	XXXXXXXX		5.410000
SUB TOTAL	53.980		0.378254	34.605375		0.364131	35.595957
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 41610 EATON TWP							
AMBULANCE & FIRE	0.340	XXXXXXXX		.340000	XXXXXXXX		.340000
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
PERMANENT IMPROVEMENT	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
ROAD AND BRIDGE	1.680	XXXXXXXX		1.680000	XXXXXXXX		1.680000
2003 FIRE & E. M. S.	2.500	0.125301		2.186747	0.088029		2.279927
SUB TOTAL	5.800		0.054010	5.486747		0.037944	5.579927
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	78.420		0.315651	53.666661		0.286031	55.989456

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TAXING DISTRICT NUMBER: 00310
TAXING DISTRICT: ELYRIA TWP--ELYRIA CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.490	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.299986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21670 ELYRIA CSD							
GENERAL FUND	4.200	XXXXXXXX		4.200000	XXXXXXXX		4.200000
1976 CURRENT EXPENSE	30.100	0.769948		6.923963	0.623750		11.325125
1982 CURRENT EXPENSE	6.600	0.534966		3.069224	0.441742		3.684502
1991 BOND/LIBRARY (\$3,400,000)	0.150	XXXXXXXX		.150000	XXXXXXXX		.150000
1992 CURRENT EXPENSE	5.980	0.415324		3.496362	0.245899		4.509523
1999 CURRENT EXPENSE	4.950	0.212469		3.898278	0.111542		4.397867
2000 EMERGENCY (\$4,375,500)	4.500	XXXXXXXX		4.500000	XXXXXXXX		4.500000
SUB TOTAL	56.480		0.535450	26.237827		0.419848	32.767017
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 41680 ELYRIA TWP							
GENERAL FUND	1.780	XXXXXXXX		1.780000	XXXXXXXX		1.780000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
2002 FIRE	3.000	0.038333		2.885001	0.064923		2.805231
SUB TOTAL	6.780		0.016962	6.665001		0.028727	6.585231
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	79.900		0.420809	46.277367		0.322080	54.165820

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00320
TAXING DISTRICT: ELYRIA TWP-KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.394242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 22670 KEYSTONE LSD							
GENERAL FUND	4.620	XXXXXXXX		4.620000	XXXXXXXX		4.620000
1976 CURRENT EXPENSE	27.100	0.639543		9.768384	0.629890		10.029981
1977 CURRENT EXPENSE	3.000	0.528354		1.414938	0.426574		1.720278
1985 PERMANENT IMPROVEMENT	1.000	0.569992		.430008	0.257091		.742909
1991 CURRENT EXPENSE	7.880	0.467426		4.196683	0.238993		5.996735
1994 PERMANENT IMPROVEMENT-DNGDING	1.000	0.502712		.497288	0.205737		.794263
2003 BOND (\$17,500,000)	5.610	XXXXXXXX		5.610000	XXXXXXXX		5.610000
SUB TOTAL	50.210		0.471474	26.537301		0.412186	29.514166
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 41680 ELYRIA TWP							
GENERAL FUND	1.780	XXXXXXXX		1.780000	XXXXXXXX		1.780000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
2002 FIRE	3.000	0.038333		2.885001	0.064923		2.805231
SUB TOTAL	6.780		0.016962	6.665001		0.028727	6.585231
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	73.630		0.367421	46.576841		0.308530	50.912969

STATE OF OHIO
 COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
 COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00330
 TAXING DISTRICT: ELYRIA CITY-ELYRIA CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS	
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR
UNIT # 10470 LORAIN COUNTY						
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX	1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365	.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365	.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919	1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919	.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268403	0.107184	1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184	1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850	1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850	1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315644	0.054058	.331079
2003 MENTAL HEALTH	0.600	0.098152		.541109	0.054058	.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813	1.485280
SUB TOTAL	13.190		0.184251	10.759740	0.087908	12.030494
UNIT # 21670 ELYRIA CSD						
GENERAL FUND	4.200	XXXXXXXX		4.200000	XXXXXXXX	4.200000
1976 CURRENT EXPENSE	30.100	0.769948		6.923943	0.623750	11.325125
1982 CURRENT EXPENSE	6.600	0.534966		3.069224	0.441742	3.664502
1991 BOND/LIBRARY (\$3,400,000)	0.150	XXXXXXXX		.150000	XXXXXXXX	.150000
1992 CURRENT EXPENSE	5.980	0.415324		3.496362	0.245899	4.509523
1999 CURRENT EXPENSE	4.950	0.212469		3.898278	0.111542	4.397867
2000 EMERGENCY (\$4,375,500)	4.500	XXXXXXXX		4.500000	XXXXXXXX	4.500000
SUB TOTAL	56.480		0.535450	26.237827	0.419848	32.767017
UNIT # 30230 LORAIN COUNTY JUSD						
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339	1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964	.633777
SUB TOTAL	2.450		0.183674	2.000000	0.183674	2.000000
UNIT # 52540 ELYRIA CITY						
FIREMAN'S FUND	0.300	XXXXXXXX		.300000	XXXXXXXX	.300000
GENERAL FUND	1.700	XXXXXXXX		1.700000	XXXXXXXX	1.700000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX	.300000
SINKING FUND AND BOND	1.900	XXXXXXXX		1.900000	XXXXXXXX	1.900000
2004 LIBRARY	1.000	0.001825		.998175	0.007519	.992481
SUB TOTAL	5.200		0.000351	5.198175	0.001446	5.192481
COMPOSITE	77.320		0.428405	44.195742	0.327600	51.989992

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47TAXING DISTRICT NUMBER: 00340
TAXING DISTRICT: ELYRIA CITY-MIDVIEW LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.391079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 23420 MIDVIEW LSD							
PERMANENT IMPROVEMENT	3.640	XXXXXXXX		3.640000	XXXXXXXX		3.640000
1976 CURRENT EXPENSE	27.000	0.527600		12.754800	0.575116		11.471868
1978 CURRENT EXPENSE	3.900	0.463556		2.092131	0.383210		2.405481
1986 CURRENT EXPENSE	8.500	0.393756		5.153074	0.279686		6.122669
2003 EMERGENCY (\$1,600,000)	3.830	XXXXXXXX		3.830000	XXXXXXXX		3.830000
SUB TOTAL	46.870		0.413911	27.470005		0.413911	27.470018
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 52540 ELYRIA CITY							
FIREMAN'S FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
GENERAL FUND	1.700	XXXXXXXX		1.700000	XXXXXXXX		1.700000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SINKING FUND AND BOND	1.900	XXXXXXXX		1.900000	XXXXXXXX		1.900000
2004 LIBRARY	1.000	0.001823		.998175	0.007519		.992481
SUB TOTAL	5.200		0.000351	5.198175		0.001446	5.192481
COMPOSITE	67.710		0.329082	45.427920		0.310398	46.692993

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00350
TAXING DISTRICT: GRAFTON TWP--MIDVIEW LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239786		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601071	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.391079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.587565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 23420 MIDVIEW LSD							
PERMANENT IMPROVEMENT	3.640	XXXXXXXX		3.640000	XXXXXXXX		3.640000
1976 CURRENT EXPENSE	27.000	0.527600		12.754800	0.575116		11.471868
1978 CURRENT EXPENSE	3.900	0.463556		2.092131	0.383210		2.405481
1986 CURRENT EXPENSE	8.500	0.393756		5.153074	0.279686		6.122669
2003 EMERGENCY (\$1,600,000)	3.830	XXXXXXXX		3.830000	XXXXXXXX		3.830000
SUB TOTAL	46.870		0.413911	27.470005		0.413911	27.470018
UNIT # 30230 LORAIN COUNTY JVS							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.145063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 42000 GRAFTON TWP							
GENERAL FUND	1.460	XXXXXXXX		1.460000	XXXXXXXX		1.460000
FIRE	1.300	XXXXXXXX		1.300000	XXXXXXXX		1.300000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
2003 FIRE & E.M.S.	2.000	0.147962		1.704076	0.049012		1.901976
2004 ROAD DISTRICT	1.000	0.000033		.999967	0.002808		.997192
SUB TOTAL	7.760		0.038139	7.464043		0.012994	7.659168
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	71.270		0.322176	48.308587		0.299246	49.942758

TAXING DISTRICT NUMBER: 00340
TAXING DISTRICT: GRAFTON VIL-MIDVIEW LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912014	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 23420 MIDVIEW LSD							
PERMANENT IMPROVEMENT	3.640	XXXXXXXX		3.640000	XXXXXXXX		3.640000
1976 CURRENT EXPENSE	27.000	0.527600		12.754800	0.575116		11.471868
1978 CURRENT EXPENSE	3.900	0.463554		2.092131	0.383210		2.405481
1986 CURRENT EXPENSE	8.500	0.393756		5.153074	0.279686		6.122669
2003 EMERGENCY (\$1,600,000)	3.830	XXXXXXXX		3.830000	XXXXXXXX		3.830000
SUB TOTAL	46.870		0.413911	27.470005		0.413911	27.470018
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 53190 GRAFTON CORP							
GENERAL FUND	4.460	XXXXXXXX		4.460000	XXXXXXXX		4.460000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SUB TOTAL	4.760		0.000000	4.760000		0.000000	4.760000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	68.270		0.331998	45.604544		0.310919	47.043590

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00370
TAXING DISTRICT: HENRIETTA TWP--FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268609	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXX		1.400000	XXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.439943		2.800285	0.269343		3.653285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXX		3.290000	XXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 42370 HENRIETTA TWP							
GENERAL FUND	1.260	XXXXXXXX		1.260000	XXXXXXXX		1.260000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
1992 FIRE	1.500	0.481833		.777250	0.297318		1.054023
SUB TOTAL	4.760		0.151839	4.037250		0.093693	4.314023
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00370 (CONTINUED)
TAXING DISTRICT: HENRIETTA TWP-FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 61133 2000 CURRENT EXPENSE	CENTRAL LORAIN CO. JNT. AMB. D 3.000	0.261300		2.216100	0.110628		2.668116
SUB TOTAL	3.000		0.261300	2.216100		0.110628	2.668116
COMPOSITE	71.890		0.383532	44.317895		0.313504	49.352247

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00390
TAXING DISTRICT: HUNTINGTON TWP-BLACK RIVER LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTYDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1994 METRO PARK	1.000	0.368227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 20490 BLACK RIVER LSD							
GENERAL FUND	3.600	XXXXXXXX		3.600000	XXXXXXXX		3.600000
1976 CURRENT EXPENSE	29.400	0.780136		6.464001	0.715211		8.372796
1980 CURRENT EXPENSE	4.000	0.599089		1.603644	0.600698		1.597208
1990 CURRENT EXPENSE	6.500	0.505490		3.214315	0.379925		4.030487
1994 BOND (\$7,800,000)	4.400	XXXXXXXX		4.400000	XXXXXXXX		4.400000
1997 CURRENT EXPENSE	8.930	0.312083		6.143098	0.229412		6.881350
SUB TOTAL	56.830		0.552613	25.425058		0.491786	28.881841
UNIT # 30260 MEDINA COUNTY JUSD							
1976 CURRENT EXPENSE	0.150	0.341982		.098702	0.341993		.098701
1991 CURRENT EXPENSE	2.900	0.344380		1.901298	0.344379		1.901300
SUB TOTAL	3.050		0.344263	2.000000		0.344262	2.000001
UNIT # 42532 HUNTINGTON TWP							
GENERAL FUND	2.800	XXXXXXXX		2.800000	XXXXXXXX		2.800000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	4.800		0.000000	4.800000		0.000000	4.800000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 60660 SOUTH LORAIN AMBULANCE DISTRIC							
1991 CURRENT EXPENSE	2.000	0.541538		.916924	0.133513		1.732974

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00390 (CONTINUED)
TAXING DISTRICT: HUNTINGTON TWP-BLACK RIVER LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60660 SOUTH LORAIN AMBULANCE DISTRICT							
1996 CURRENT EXPENSE	1.000	0.379771		.620229	0.104566		.895434
2003 CURRENT EXPENSE	1.500	0.111985		1.332022	0.068559		1.397161
SUB TOTAL	4.500		0.362406	2.869175		0.105430	4.025569
UNIT # 60780 WELLINGTON COMMUNITY FIRE DIST							
2000 CURRENT EXPENSE	2.750	0.237737		2.096223	0.104926		2.461453
SUB TOTAL	2.750		0.237738	2.096223		0.104927	2.461453
COMPOSITE	86.120		0.436078	48.564995		0.361561	54.982436

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TAXING DISTRICT NUMBER: 00400
TAXING DISTRICT: LAGRANGE TWP-KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.090152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 22670 KEYSTONE LSD							
GENERAL FUND	4.620	XXXXXXXX		4.620000	XXXXXXXX		4.620000
1976 CURRENT EXPENSE	27.100	0.639543		9.768384	0.629890		10.029981
1977 CURRENT EXPENSE	3.000	0.528354		1.414938	0.426574		1.720278
1985 PERMANENT IMPROVEMENT	1.000	0.569992		.430008	0.257091		.742909
1991 CURRENT EXPENSE	7.880	0.467426		4.196683	0.238993		5.996735
1994 PERMANENT IMPROVEMENT-ONGOING	1.000	0.502712		.497288	0.205737		.794263
2003 BOND (\$17,500,000)	5.610	XXXXXXXX		5.610000	XXXXXXXX		5.610000
SUB TOTAL	50.210		0.471474	26.537301		0.412186	29.514166
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 42770 LAGRANGE TWP							
GENERAL FUND	1.250	XXXXXXXX		1.250000	XXXXXXXX		1.250000
2004 FIRE & E. M. S.	2.500	0.027256		2.431860	0.000000		2.500000
SUB TOTAL	3.750		0.018171	3.681860		0.000000	3.750000
UNIT # 42770 - 050 LAGRANGE TWP EXC LAGRANGE CORP							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
GENERAL FUND-CEMETERY	0.250	XXXXXXXX		.250000	XXXXXXXX		.250000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	2.530		0.000000	2.530000		0.000000	2.530000

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TAXING DISTRICT NUMBER: 00400 (CONTINUED)
TAXING DISTRICT: LAGRANGE TWP--KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			----NON-RES/AG (OTHER) CLASS----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
COMPOSITE	73.130		0.369292	46.123700	0.307976		50.607738

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TAXING DISTRICT NUMBER: 00410
TAXING DISTRICT: LAGRANGE TWP--L V/KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 30470 LORAIN COUNTY							
GENERAL FUND	1.500	XXXXXXXX		1.500000	XXXXXXXX	1.500000	
1977 ANTI-DRUG LAB UNIT	0.250	0.730249		.067437	0.486365	.128408	
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365	.102727	
1795 CHILDREN SERVICES	1.500	0.968407		.947389	0.146919	1.279621	
1996 METRO PARK	1.000	0.366227		.433773	0.146919	.853081	
1998 MENTAL HEALTH & RETARDATION	1.890	0.249347		1.268603	0.107184	1.508859	
2000 MENTAL HEALTH	1.200	0.237986		.912016	0.107184	1.071379	
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850	1.410225	
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850	1.692270	
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058	.331079	
2003 MENTAL HEALTH	0.500	0.098152		.541106	0.054058	.567565	
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813	1.485280	
SUB TOTAL	13.190		0.184251	10.759740	0.087908	12.030494	
UNIT # 22670 KEYSTONE LSD							
GENERAL FUND	4.620	XXXXXXXX		4.620000	XXXXXXXX	4.620000	
1976 CURRENT EXPENSE	27.100	0.639543		9.768384	0.629890	10.029981	
1977 CURRENT EXPENSE	3.000	0.528354		1.414938	0.426574	1.720278	
1985 PERMANENT IMPROVEMENT	1.000	0.559992		.430008	0.257091	.742909	
1991 CURRENT EXPENSE	7.880	0.467426		4.196683	0.238993	5.996735	
1994 PERMANENT IMPROVEMENT-ONGOING	1.000	0.502712		.497288	0.205737	.794263	
2003 BOND (\$17,500,000)	5.610	XXXXXXXX		5.610000	XXXXXXXX	5.610000	
SUB TOTAL	50.210		0.471474	26.537301	0.412186	29.514166	
UNIT # 30200 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339	1.366223	
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964	.633777	
SUB TOTAL	2.450		0.183674	2.000000	0.183674	2.000000	
UNIT # 42770 LAGRANGE TWP							
GENERAL FUND	1.250	XXXXXXXX		1.250000	XXXXXXXX	1.250000	
2004 FIRE & E. M. S.	2.500	0.027256		2.431860	0.000000	2.500000	
SUB TOTAL	3.750		0.018171	3.681860	0.000000	3.750000	
UNIT # 54140 LAGRANGE CORP							
GENERAL FUND	2.530	XXXXXXXX		2.530000	XXXXXXXX	2.530000	
1976 CURRENT EXPENSE	2.700	0.889480		.296404	0.670773	.688912	
2004 CURRENT EXPENSE	2.700	0.068041		2.516289	0.000000	2.700000	
SUB TOTAL	7.930		0.326017	5.344693	0.228385	6.118912	

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PARISH DISTRICT NUMBER: 00410 (CONTINUED)
COUNTY DISTRICT: LAGRANGE TWP-L. W/KEYSTONE LSD

TAX YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
00410 W 60490 LORAIN COUNTY HEALTH DISTRICT							
1977 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
COMPOSITE	78.530		0.374820	48.938393	0.309861		54.196650

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TAXING DISTRICT NUMBER: 00420
TAXING DISTRICT: LORAIN CITY-LORAIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.490	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 22970 LORAIN CSD							
GENERAL FUND	3.440	XXXXXXXX		3.440000	XXXXXXXX		3.440000
1976 CURRENT EXPENSE	28.200	0.698441		8.503943	0.282505		20.233359
1991 CURRENT EXPENSE	7.180	0.495714		3.620773	0.063847		6.721578
1992 CURRENT EXPENSE	6.770	0.439052		3.797617	0.063847		6.337755
1992 CURRENT EXPENSE	9.900	0.439052		5.553385	0.063847		9.267914
2001 BOND (\$41,074,000)	3.620	XXXXXXXX		3.620000	XXXXXXXX		3.620000
2001 CLASSROOM FACILITY	0.500	0.098300		.450850	0.036659		.481670
SUB TOTAL	59.610		0.513730	28.986588		0.159499	50.102276
UNIT # 54470 LORAIN CITY							
FIREMAN'S FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
GENERAL FUND	3.360	XXXXXXXX		3.360000	XXXXXXXX		3.360000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SINKING FUND & BND RET	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
2004 PORT AUTHORITY OPERATION	1.000	0.005618		.994382	0.000000		1.000000
SUB TOTAL	5.960		0.000943	5.954382		0.000000	5.960000
UNIT # 61046 LORAIN PUBLIC LIBRARY							
2001 CURRENT EXPENSE	2.490	0.098300		2.245233	0.036659		2.398719
SUB TOTAL	2.490		0.098300	2.245233		0.036660	2.398719
COMPOSITE	81.250		0.409897	47.945943		0.132413	70.491489

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TAXING DISTRICT NUMBER: 00430
TAXING DISTRICT: LORAIN CITY-AMHERST EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 20080 AMHERST EVSD							
GENERAL FUND	5.200	XXXXXXXX		5.200000	XXXXXXXX		5.200000
1976 CURRENT EXPENSE	24.100	0.817197		4.771158	0.739393		6.801842
1976 CURRENT EXPENSE/RECREATIONAL	0.200	0.817197		.036560	0.739393		.052121
1976 CURRENT EXPENSE/RECREATIONAL	0.180	0.817197		.032904	0.739393		.046909
1982 CURRENT EXPENSE	6.100	0.599915		2.440518	0.555464		2.711669
1985 CURRENT EXPENSE	4.900	0.535963		2.273781	0.385836		3.009403
1990 CURRENT EXPENSE	3.500	0.516047		1.693835	0.308886		2.418899
1992 CURRENT EXPENSE	3.900	0.431372		2.217649	0.272283		2.838096
1993 PERMANENT IMPROVEMENT	2.000	0.427109		1.145782	0.269001		1.461998
1995 CURRENT EXPENSE	4.900	0.353059		3.170010	0.194310		3.947881
2000 BOND (\$26,310,000)	4.000	XXXXXXXX		4.000000	XXXXXXXX		4.000000
SUB TOTAL	60.980		0.557524	26.982197		0.467222	32.488818
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191863		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 54470 LORAIN CITY							
FIREMAN'S FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SINKING FUND & BND RET	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
2004 PORT AUTHORITY OPERATION	1.000	0.005618		.994382	0.000000		1.000000
SUB TOTAL	4.200		0.001338	4.194382		0.000000	4.200000

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TAXING DISTRICT NUMBER: 00430 (CONTINUED)
TAXING DISTRICT: LORAIN CITY-AMHERST EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 61044 AMHERST PUBLIC LIBRARY 1992 CURRENT EXPENSE	1.000	0.431372		.568628	0.272283		.727717
SUB TOTAL	1.000		0.431372	.568628	0.272283		.727717
COMPOSITE	81.820		0.456063	44.504947	0.371217		51.447029

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 COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00440
 TAXING DISTRICT: LORAIN CITY-VERMILION LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.059950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 25600 VERMILION LSD							
GENERAL FUND	3.900	XXXXXXXX		3.900000	XXXXXXXX		3.900000
LIBRARY	0.100	XXXXXXXX		.100000	XXXXXXXX		.100000
1976 CURRENT EXPENSE	35.000	0.813159		6.539495	0.468252		18.611180
1989 CURRENT EXPENSE	5.900	0.543621		2.692636	0.092424		5.354698
1992 CURRENT EXPENSE	4.000	0.475576		3.146580	0.092424		5.445456
1992 BOND/LIBRARY (\$1,600,000)	0.500	XXXXXXXX		.500000	XXXXXXXX		.500000
1993 CURRENT EXPENSE	7.100	0.467730		3.779117	0.092424		6.443789
2002 EMERGENCY (\$2,170,000)	4.950	XXXXXXXX		4.950000	XXXXXXXX		4.950000
SUB TOTAL	63.450		0.596411	25.607768		0.285972	45.305123
UNIT # 30130 ENOVE JVSD							
1976 CURRENT EXPENSE	1.950	0.561938		.854220	0.619816		.741358
1979 CURRENT EXPENSE	0.500	0.501707		.249146	0.476326		.261837
1986 CURRENT EXPENSE	1.500	0.401972		.897042	0.276760		1.084860
SUB TOTAL	3.950		0.493568	2.000408		0.471379	2.088055
UNIT # 54470 LORAIN CITY							
FIREMAN'S FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
GENERAL FUND	2.800	XXXXXXXX		2.800000	XXXXXXXX		2.800000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SINKING FUND & BND RET	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
2004 PORT AUTHORITY OPERATION	1.000	0.005618		.994382	0.000000		1.000000
SUB TOTAL	5.400		0.001041	5.394382		0.000000	5.400000

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00440 (CONTINUED)
TAXING DISTRICT: LORAIN CITY-VERMILION LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			----NON-RES/AG (OTHER) CLASS----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 41057 1992 CURRENT EXPENSE	1.000	0.491248		.508752	0.092424		.907576
SUB TOTAL	1.000		0.491248	.508752	0.092424		.907576
COMPOSITE	86.990		0.491079	44.271050	0.244382		65.731248

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00450
TAXING DISTRICT: LORAIN CITY-CLEARVIEW LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXXXX		1.600000	XXXXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21050 CLEARVIEW LSD							
GENERAL FUND	6.770	XXXXXXXXXX		6.770000	XXXXXXXXXX		6.770000
1976 CURRENT EXPENSE	25.700	0.598844		10.309709	0.610369		10.013516
1978 CURRENT EXPENSE	0.690	0.551648		.309362	0.486895		.354042
1992 CURRENT EXPENSE	4.000	0.346572		2.613712	0.284389		2.862444
1999 BOND (\$3,260,000)	2.450	XXXXXXXXXX		2.650000	XXXXXXXXXX		2.650000
2000 PERMANENT IMPROVEMENT	1.000	0.280712		.719288	0.132807		.867193
2000 BOND (\$980,000)	0.840	XXXXXXXXXX		.840000	XXXXXXXXXX		.840000
2000 BOND (\$1,432,000)	1.190	XXXXXXXXXX		1.190000	XXXXXXXXXX		1.190000
2001 EMERGENCY (\$352,690)	4.000	XXXXXXXXXX		4.000000	XXXXXXXXXX		4.000000
2001 CLASSROOM FACILITIES	0.500	0.094545		.452727	0.050726		.474637
SUB TOTAL	47.340		0.369354	29.854798		0.365826	30.021832
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.194339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 54470 LORAIN CITY							
FIREMAN'S FUND	0.300	XXXXXXXXXX		.300000	XXXXXXXXXX		.300000
GENERAL FUND	0.030	XXXXXXXXXX		.030000	XXXXXXXXXX		.030000
POLICE PENSION	0.300	XXXXXXXXXX		.300000	XXXXXXXXXX		.300000
SINKING FUND & BND RET	1.000	XXXXXXXXXX		1.000000	XXXXXXXXXX		1.000000
2004 PORT AUTHORITY OPERATION	1.000	0.005618		.994382	0.000000		1.000000
SUB TOTAL	2.630		0.002137	2.624382		0.000000	2.630000
COMPOSITE	65.610		0.310488	45.238920		0.288488	46.682326

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TAXING DISTRICT NUMBER: 00440
 TAXING DISTRICT: PENFIELD TWP-KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXXXX		1.600000	XXXXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.639773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 22670 KEYSTONE LSD							
GENERAL FUND	4.620	XXXXXXXXXX		4.620000	XXXXXXXXXX		4.620000
1976 CURRENT EXPENSE	27.100	0.639543		9.768384	0.629890		10.029981
1977 CURRENT EXPENSE	3.000	0.528354		1.414938	0.426574		1.720278
1985 PERMANENT IMPROVEMENT	1.000	0.569992		.430008	0.257091		.742909
1991 CURRENT EXPENSE	7.880	0.467426		4.196683	0.238993		5.996735
1994 PERMANENT IMPROVEMENT-ONGOING	1.000	0.502712		.497288	0.205737		.794263
2003 BOND (\$17,500,000)	5.610	XXXXXXXXXX		5.610000	XXXXXXXXXX		5.610000
SUB TOTAL	50.210		0.471474	26.537301		0.412186	29.514166
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44120 PENFIELD TWP							
GENERAL FUND	3.780	XXXXXXXXXX		3.780000	XXXXXXXXXX		3.780000
SUB TOTAL	3.780		0.000000	3.780000		0.000000	3.780000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 60660 SOUTH LORAIN AMBULANCE DISTRICT							
1991 CURRENT EXPENSE	2.000	0.541538		.916924	0.133513		1.732974

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 COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
 COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00460 (CONTINUED)
 TAXING DISTRICT: FENFIELD TWP-KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60660 SOUTH LORAIN AMBULANCE DISTRICT							
1996 CURRENT EXPENSE	1.000	0.379771		.620229	0.104566		.895434
2003 CURRENT EXPENSE	1.500	0.111985		1.332022	0.068559		1.397161
SUB TOTAL	4.500		0.362406	2.869175		0.105430	4.025569
UNIT # 60780 WELLINGTON COMMUNITY FIRE DIST							
2000 CURRENT EXPENSE	2.750	0.237737		2.096223	0.104926		2.461453
SUB TOTAL	2.750		0.237738	2.096223		0.104927	2.461453
COMPOSITE	77.880		0.375229	48.657238		0.298989	54.594760

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 COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00470
 TAXING DISTRICT: PITTSFIELD TWP-KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 22670 KEYSTONE LSD							
GENERAL FUND	4.620	XXXXXXXX		4.620000	XXXXXXXX		4.620000
1976 CURRENT EXPENSE	27.100	0.639543		9.768384	0.629890		10.029981
1977 CURRENT EXPENSE	3.000	0.528354		1.414938	0.426574		1.720278
1985 PERMANENT IMPROVEMENT	1.000	0.569992		.430008	0.257091		.742909
1991 CURRENT EXPENSE	7.880	0.467426		4.196683	0.238993		5.996735
1994 PERMANENT IMPROVEMENT-ONGDING	1.000	0.502712		.497288	0.205737		.794263
2003 BOND (\$17,500,000)	5.610	XXXXXXXX		5.610000	XXXXXXXX		5.610000
SUB TOTAL	50.210		0.471474	26.537301		0.412186	29.514166
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44230 PITTSFIELD TWP							
GENERAL FUND	0.560	XXXXXXXX		.560000	XXXXXXXX		.560000
ROAD AND BRIDGE	2.470	XXXXXXXX		2.470000	XXXXXXXX		2.470000
1985 ROAD AND BRIDGE	2.000	0.531975		.936050	0.305256		1.389488
SUB TOTAL	5.030		0.211521	3.966050		0.121375	4.419488
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00470 (CONTINUED)
TAXING DISTRICT: FITTSFIELD TWP-KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60780 2000 CURRENT EXPENSE	2.750	0.237737		2.096223	0.104926		2.461453
SUB TOTAL	2.750		0.237738	2.096223		0.104927	2.461453
UNIT # 61133 2000 CURRENT EXPENSE	3.000	0.261300		2.216100	0.110628		2.668116
SUB TOTAL	3.000		0.261300	2.216100		0.110628	2.668116
COMPOSITE	77.630		0.379233	48.190213		0.305980	53.876795

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TAXING DISTRICT NUMBER: 00480
TAXING DISTRICT: PITTSFIELD TWP-OBERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 24100 OBERLIN CSD							
GENERAL FUND	5.370	XXXXXXXX		5.370000	XXXXXXXX		5.370000
1974 CURRENT EXPENSE	40.600	0.829383		6.927050	0.720631		11.342381
1977 CURRENT EXPENSE	6.000	0.745409		1.527546	0.618197		2.290818
2001 PERMANENT IMPROVEMENT	2.000	0.132584		1.734832	0.065003		1.869994
2002 EDUCATION TECHNOLOGY	1.000	0.128492		.871508	0.052391		.947609
2003 CURRENT EXPENSE	8.000	0.125838		6.993296	0.052391		7.580872
SUB TOTAL	62.970		0.628010	23.424232		0.533085	29.401674
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44230 PITTSFIELD TWP							
GENERAL FUND	0.560	XXXXXXXX		.560000	XXXXXXXX		.560000
ROAD AND BRIDGE	2.470	XXXXXXXX		2.470000	XXXXXXXX		2.470000
1985 ROAD AND BRIDGE	2.000	0.531975		.936050	0.305256		1.389488
SUB TOTAL	5.030		0.211521	3.966050		0.121375	4.419488
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00480 (CONTINUED)
TAXING DISTRICT: PITTSFIELD TWP-OBERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60780 2000 CURRENT EXPENSE	2.750	0.237737		2.096223	0.104926		2.461453
SUB TOTAL	2.750		0.237738	2.096223		0.104927	2.461453
UNIT # 61102 2001 LIBRARY	3.000	0.132584		2.602248	0.065003		2.804991
SUB TOTAL	3.000		0.132584	2.602248		0.065003	2.804991
UNIT # 61133 2000 CURRENT EXPENSE	3.000	0.261300		2.216100	0.110628		2.668116
SUB TOTAL	3.000		0.261300	2.216100		0.110628	2.668116
COMPOSITE	93.390		0.489460	47.679392		0.394269	56.569294

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TAXING DISTRICT NUMBER: 00490
TAXING DISTRICT: PITTSFIELD TWP-WELLINGTON EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.693773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 25790 WELLINGTON EVSD							
GENERAL FUND	3.700	XXXXXXXX		3.700000	XXXXXXXX		3.700000
1976 CURRENT EXPENSE	24.300	0.329218		16.300002	0.276164		17.589214
SUB TOTAL	28.000		0.285715	20.000002		0.239671	21.289214
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44230 PITTSFIELD TWP							
GENERAL FUND	0.560	XXXXXXXX		.560000	XXXXXXXX		.560000
ROAD AND BRIDGE	2.470	XXXXXXXX		2.470000	XXXXXXXX		2.470000
1985 ROAD AND BRIDGE	2.000	0.531975		.936050	0.305256		1.389488
SUB TOTAL	5.030		0.211521	3.966050		0.121375	4.419488
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 60780 WELLINGTON COMMUNITY FIRE DIST							
2000 CURRENT EXPENSE	2.750	0.237737		2.096223	0.104926		2.461453
SUB TOTAL	2.750		0.237738	2.096223		0.104927	2.461453

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TAXING DISTRICT NUMBER: 00490 (CONTINUED)
TAXING DISTRICT: PITTSFIELD TWP-WELLINGTON EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 61133 2000 CURRENT EXPENSE	CENTRAL LORAIN CO. JNT. AMB. D 3.000	0.261300		2.216100	0.110628		2.668116
SUB TOTAL	3.000		0.261300	2.216100		0.110628	2.668116
COMPOSITE	55.420		0.248414	41.652914		0.176257	45.651843

STATE OF OHIO
 COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
 COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00500
 TAXING DISTRICT: NORTH RIDGEVILLE CITY

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315644	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 23880 NORTH RIDGEVILLE CSD							
GENERAL FUND	6.100	XXXXXXXX		6.100000	XXXXXXXX		6.100000
1976 CURRENT EXPENSE	21.700	0.495996		10.934884	0.517956		10.460354
1985 PERMANENT IMPROVEMENT-ONGOING	2.500	0.567714		1.080715	0.256071		1.859822
1990 CURRENT EXPENSE	4.900	0.395279		2.963132	0.254463		3.653131
1992 BOND (\$5,350,000)	0.700	XXXXXXXX		.700000	XXXXXXXX		.700000
2000 EMERGENCY (\$2,710,100)	4.980	XXXXXXXX		4.980000	XXXXXXXX		4.980000
2003 EMERGENCY (\$1,717,171)	3.160	XXXXXXXX		3.160000	XXXXXXXX		3.160000
SUB TOTAL	44.040		0.320601	29.920733		0.298063	30.913307
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 55610 N RIDGEVILLE CITY							
FIREMAN'S FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
GENERAL FUND	1.700	XXXXXXXX		1.700000	XXXXXXXX		1.700000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
1976 POLICE	1.950	0.813685		.363314	0.754709		.478317
1983 BOND/WATER TREAT (\$6,785,000)	0.650	XXXXXXXX		.650000	XXXXXXXX		.650000
1990 ROAD AND BRIDGE	2.000	0.548728		.902544	0.254463		1.491074
2000 FIRE	2.000	0.232610		1.534780	0.067950		1.864100
2004 AMBULANCE & E.M.S.	1.750	0.024317		1.707445	0.002445		1.745721
2004 LIBRARY	1.910	0.024317		1.863554	0.002445		1.905330
SUB TOTAL	12.560		0.257832	9.321637		0.169225	10.434542

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00500 (CONTINUED)
TAXING DISTRICT: NORTH RIDGEVILLE CITY

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	LORAIN COUNTY HEALTH DISTRICT 1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799	0.216922		.783078
COMPOSITE	73.240		0.281583	52.616909	0.233187		56.161421

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00510
TAXING DISTRICT: ROCHESTER TWP-NEW LONDON LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.801091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 23680 NEW LONDON LSD							
GENERAL FUND	4.500	XXXXXXXX		4.500000	XXXXXXXX		4.500000
1974 CURRENT EXPENSE	25.200	0.384644		15.506971	0.383129		15.545149
1998 BOND (\$3,252,000)	3.050	XXXXXXXX		3.050000	XXXXXXXX		3.050000
2001 EMERGENCY (\$152,000)	1.850	XXXXXXXX		1.850000	XXXXXXXX		1.850000
2001 CLASSROOM FAC. MAINT.	0.500	0.094881		.452559	0.055207		.472396
SUB TOTAL	35.100		0.277507	25.359530		0.275854	25.417545
UNIT # 30130 EHDVE JVSD							
1974 CURRENT EXPENSE	1.950	0.561938		.854220	0.619816		.741358
1979 CURRENT EXPENSE	0.500	0.501707		.249146	0.476326		.261837
1986 CURRENT EXPENSE	1.500	0.401972		.897042	0.276760		1.084860
SUB TOTAL	3.950		0.493568	2.000408		0.471379	2.088055
UNIT # 44590 ROCHESTER TWP							
GENERAL FUND	0.820	XXXXXXXX		.820000	XXXXXXXX		.820000
2000 FIRE & E.M.S.	2.000	0.313752		1.372496	0.134721		1.730558
SUB TOTAL	2.820		0.222520	2.192496		0.095547	2.550558
UNIT # 44590 - 010 ROCHESTER TWP EXC ROCHESTER CD							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	2.280		0.000000	2.280000		0.000000	2.280000

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STATE OF OHIO
 COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
 COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00510 (CONTINUED)
 TAXING DISTRICT: ROCHESTER TWP-NEW LONDON LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 60660 SOUTH LORAIN AMBULANCE DISTRICT							
1991 CURRENT EXPENSE	2.000	0.541538		.916924	0.133513		1.732974
1996 CURRENT EXPENSE	1.000	0.379771		.620229	0.104566		.895434
2003 CURRENT EXPENSE	1.500	0.111985		1.332022	0.068559		1.397161
SUB TOTAL	4.500		0.362406	2.869175		0.105430	4.025569
COMPOSITE	62.840		0.266771	46.076148		0.217453	49.175299

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00520
TAXING DISTRICT: ROCHESTER TWP-MAPLETON LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.600	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.391079
2003 MENTAL HEALTH	0.600	0.098152		.341108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 23170 MAPLETON LSD							
GENERAL FUND	4.000	XXXXXXXX		4.000000	XXXXXXXX		4.000000
1974 CURRENT EXPENSE	19.900	0.625780		7.446978	0.662086		6.724488
1977 CURRENT EXPENSE	3.000	0.623292		1.130124	0.661780		1.014660
1983 CURRENT EXPENSE	5.000	0.477260		2.613700	0.472944		2.635280
1987 CURRENT EXPENSE	5.200	0.477260		2.718248	0.425429		2.987769
1991 CURRENT EXPENSE	4.000	0.477260		2.090960	0.340543		2.637828
1991 PERMANENT IMPROVEMENT	4.000	0.503877		1.984492	0.344160		2.623360
2000 BOND (\$4,254,000)	3.300	XXXXXXXX		3.300000	XXXXXXXX		3.300000
2001 CLASSROOM FACILITIES	0.500	0.153377		.423311	0.255388		.372306
SUB TOTAL	48.900		0.474278	25.707813		0.462256	26.295691
UNIT # 30020 ASHLAND CO-WEST HOLMES JVSD							
1976 CURRENT EXPENSE	2.100	0.586693		.667944	0.443878		1.167856
1986 CURRENT EXPENSE	0.500	0.474733		.262633	0.306345		.346827
1998 PERMANENT IMPROVEMENT	0.500	0.290298		.354851	0.181221		.409389
2001 CURRENT EXPENSE	1.000	0.130577		.869423	0.171877		.628123
SUB TOTAL	4.100		0.425647	2.354851		0.328733	2.752195
UNIT # 44590 ROCHESTER TWP							
GENERAL FUND	0.820	XXXXXXXX		.820000	XXXXXXXX		.820000
2000 FIRE & E.M.S.	2.000	0.313752		1.372496	0.134721		1.730558
SUB TOTAL	2.820		0.222520	2.192496		0.095547	2.550558
UNIT # 44590 - 010 ROCHESTER TWP EXC ROCHESTER CO							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000

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 COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
 COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00520 (CONTINUED)
 TAXING DISTRICT: ROCHESTER TWP-MAPLETON LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 44590 - 010 ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	2.280		0.000000	2.280000		0.000000	2.280000
UNIT # 60430 1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 60660 1991 CURRENT EXPENSE	2.000	0.541538		.916924	0.133513		1.732974
1996 CURRENT EXPENSE	1.000	0.379771		.620229	0.104566		.895434
2003 CURRENT EXPENSE	1.500	0.111985		1.332022	0.068559		1.397161
SUB TOTAL	4.500		0.362406	2.869175		0.105430	4.025569
COMPOSITE	76.790		0.390821	46.778874		0.339529	50.717585

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00530
TAXING DISTRICT: ROCHESTER TWP--WELLINGTON EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.490	0.249347		1.268603	0.107184		1.506859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567365
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 25790 WELLINGTON EVSD							
GENERAL FUND	3.700	XXXXXXXX		3.700000	XXXXXXXX		3.700000
1976 CURRENT EXPENSE	24.300	0.329218		16.300002	0.276164		17.589214
SUB TOTAL	28.000		0.285715	20.000002		0.239671	21.289214
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.145063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44590 ROCHESTER TWP							
GENERAL FUND	0.820	XXXXXXXX		.820000	XXXXXXXX		.820000
2000 FIRE & E. M. S.	2.000	0.313752		1.372496	0.134721		1.730558
SUB TOTAL	2.820		0.222520	2.192496		0.095547	2.550558
UNIT # 44590 - 010 ROCHESTER TWP EXC ROCHESTER CD							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	2.280		0.000000	2.280000		0.000000	2.280000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00530 (CONTINUED)
TAXING DISTRICT: ROCHESTER TWP-WELLINGTON EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 80660 SOUTH LORAIN AMBULANCE DISTRICT							
1991 CURRENT EXPENSE	2.000	0.541538		.914924	0.133513		1.732974
1996 CURRENT EXPENSE	1.000	0.379771		.620229	0.104566		.895434
2003 CURRENT EXPENSE	1.500	0.111985		1.332022	0.068559		1.397161
SUB TOTAL	4.500		0.362406	2.869175		0.105430	4.025569
COMPOSITE	54.240		0.249333	40.716212		0.171112	44.958913

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00540
TAXING DISTRICT: ROCHESTER TWP--R V/N LONDON LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.484365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.484365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.368227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567545
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 23680 NEW LONDON LSD							
GENERAL FUND	4.500	XXXXXXXX		4.500000	XXXXXXXX		4.500000
1976 CURRENT EXPENSE	25.200	0.384644		15.506971	0.383129		15.545149
1998 BOND (\$3,252,000)	3.050	XXXXXXXX		3.050000	XXXXXXXX		3.050000
2001 EMERGENCY (\$152,000)	1.850	XXXXXXXX		1.850000	XXXXXXXX		1.850000
2001 CLASSROOM FAC. MAINT.	0.500	0.094881		.452559	0.055207		.472396
SUB TOTAL	35.100		0.277307	25.359530		0.275854	25.417545
UNIT # 30130 ENDOVE JVSD							
1976 CURRENT EXPENSE	1.950	0.561938		.854220	0.619816		.741358
1979 CURRENT EXPENSE	0.500	0.501707		.249146	0.476326		.261837
1986 CURRENT EXPENSE	1.500	0.401972		.897042	0.276760		1.084860
SUB TOTAL	3.950		0.493568	2.000408		0.471379	2.088055
UNIT # 44590 ROCHESTER TWP							
GENERAL FUND	0.820	XXXXXXXX		.820000	XXXXXXXX		.820000
2000 FIRE & E. N. S.	2.000	0.313752		1.372496	0.134721		1.730558
SUB TOTAL	2.820		0.222520	2.192496		0.095547	2.550558
UNIT # 57180 ROCHESTER CORP							
GENERAL FUND	3.080	XXXXXXXX		3.080000	XXXXXXXX		3.080000
2004 CURRENT EXPENSE	2.500	0.000000		2.500000	0.000000		2.500000
SUB TOTAL	5.580		0.000000	5.580000		0.000000	5.580000

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00540 (CONTINUED)
TAXING DISTRICT: ROCHESTER TWP--R V/N LONDON LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 60660							
1991 CURRENT EXPENSE	2.000	0.541538		.916924	0.133513		1.732974
1996 CURRENT EXPENSE	1.000	0.379771		.620229	0.104566		.895434
2003 CURRENT EXPENSE	1.500	0.111985		1.332022	0.068559		1.397161
SUB TOTAL	4.500		0.362406	2.869175		0.105430	4.025569
COMPOSITE	66.140		0.253461	49.376148		0.206603	52.475299

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00550
TAXING DISTRICT: ROCHESTER TWP-R V/WLNGTN EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.488365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.488365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.712016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 25790 WELLINGTON EVSD							
GENERAL FUND	3.700	XXXXXXXX		3.700000	XXXXXXXX		3.700000
1976 CURRENT EXPENSE	24.300	0.329218		16.300002	0.276164		17.589214
SUB TOTAL	28.000		0.285715	20.000002		0.239671	21.289214
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44590 ROCHESTER TWP							
GENERAL FUND	0.820	XXXXXXXX		.820000	XXXXXXXX		.820000
2000 FIRE & E. M. S.	2.000	0.313752		1.372496	0.134721		1.730558
SUB TOTAL	2.820		0.222520	2.192496		0.095547	2.550558
UNIT # 57180 ROCHESTER CORP							
GENERAL FUND	3.080	XXXXXXXX		3.080000	XXXXXXXX		3.080000
2004 CURRENT EXPENSE	2.500	0.000000		2.500000	0.000000		2.500000
SUB TOTAL	5.580		0.000000	5.580000		0.000000	5.580000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00550 (CONTINUED)
TAXING DISTRICT: ROCHESTER TWP--R U/WLNGTH EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 40660							
1991 CURRENT EXPENSE	2.000	0.541538		.916924	0.133513		1.732974
1994 CURRENT EXPENSE	1.000	0.379771		.620229	0.104566		.895434
2003 CURRENT EXPENSE	1.500	0.111985		1.332022	0.068559		1.397161
SUB TOTAL	4.500		0.362406	2.869175		0.105430	4.025569
COMPOSITE	57.540		0.295033	44.016212		0.161299	48.258913

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00560
TAXING DISTRICT: NEW RUSSIA TWP-KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.364227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.391079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 22670 KEYSTONE LSD							
GENERAL FUND	4.620	XXXXXXXX		4.620000	XXXXXXXX		4.620000
1976 CURRENT EXPENSE	27.100	0.639543		9.768384	0.629890		10.029981
1977 CURRENT EXPENSE	3.000	0.528354		1.414938	0.426574		1.720278
1985 PERMANENT IMPROVEMENT	1.000	0.569992		.430008	0.257091		.742909
1991 CURRENT EXPENSE	7.880	0.467426		4.196683	0.238993		5.996735
1994 PERMANENT IMPROVEMENT-ONGOING	1.000	0.502712		.497288	0.205737		.794263
2003 BOND (\$17,500,000)	5.610	XXXXXXXX		5.610000	XXXXXXXX		5.610000
SUB TOTAL	50.210		0.471474	26.537301		0.412186	29.514166
UNIT # 30230 LORAIN COUNTY JVSJ							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1977 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44720 NEW RUSSIA TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 44720 - 050 NEW RUSSIA TWP EX OBLM&S. AMHE							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	2.280		0.000000	2.280000		0.000000	2.280000

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TAXING DISTRICT NUMBER: 00560 (CONTINUED)
TAXING DISTRICT: NEW RUSSIA TWP-KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60430 1997 CURRENT EXPENSE	LORAIN COUNTY HEALTH DISTRICT 1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
UNIT # 61133 2000 CURRENT EXPENSE	CENTRAL LORAIN CO. JNT. AMB. D 3.000	0.261300		2.216100	0.110628		2.668116
SUB TOTAL	3.000		0.261300	2.216100		0.110628	2.668116
COMPOSITE	72.250		0.383697	44.527940		0.316321	49.395854

TAXING DISTRICT NUMBER: 00570
TAXING DISTRICT: NEW RUSSIA TWP--FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXX		1.400000	XXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564260		13.339032
1981 CURRENT EXPENSE	5.000	0.439743		2.800285	0.269343		3.453285
1987 CURRENT EXPENSE	4.900	0.416564		2.858836	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXX		3.290000	XXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.379798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44720 NEW RUSSIA TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 44720 - 050 NEW RUSSIA TWP EX OBLN&S. AMHE							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	2.280		0.000000	2.280000		0.000000	2.280000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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TAXING DISTRICT NUMBER: 00570 (CONTINUED)
TAXING DISTRICT: NEW RUSSIA TWP-FIRELANDS LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 61139 2000 CURRENT EXPENSE	CENTRAL LORAIN CO. JNT. AMB. D 3.000	0.261300		2.216100	0.110628		2.668116
SUB TOTAL	3.000		0.261300	2.216100		0.110628	2.668116
COMPOSITE	49.530		0.386155	42.680645		0.317731	47.438224

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00580
TAXING DISTRICT: NEW RUSSIA TWP--OBERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239784		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 24100 OBERLIN CSD							
GENERAL FUND	5.370	XXXXXXXX		5.370000	XXXXXXXX		5.370000
1976 CURRENT EXPENSE	40.600	0.829383		6.927050	0.720631		11.342381
1977 CURRENT EXPENSE	6.000	0.745409		1.527546	0.618197		2.290818
2001 PERMANENT IMPROVEMENT	2.000	0.132584		1.734832	0.065003		1.869994
2002 EDUCATION TECHNOLOGY	1.000	0.128492		.871508	0.052391		.947609
2003 CURRENT EXPENSE	8.000	0.125838		6.993296	0.052391		7.580872
SUB TOTAL	62.970		0.628010	23.424232		0.533085	29.401674
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191863		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44720 NEW RUSSIA TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 44720 - 050 NEW RUSSIA TWP EX DBLN&S. AMHE							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	2.280		0.000000	2.280000		0.000000	2.280000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00580 (CONTINUED)
TAXING DISTRICT: NEW RUSSIA TWP-0BERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 61102 2001 LIBRARY	3.000	0.132584		2.602248	0.065003		2.804991
SUB TOTAL	3.000		0.132584	2.602248		0.065003	2.804991
UNIT # 61133 2000 CURRENT EXPENSE	3.000	0.261300	AMB. D	2.216100	0.110628		2.668116
SUB TOTAL	3.000		0.261300	2.216100		0.110628	2.668116
COMPOSITE	88.010		0.499863	44.017119		0.408155	52.088353

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00590
TAXING DISTRICT: NEW RUSSIA TWP--S AMHRT V/FRL L

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 RETRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.890	0.249347		1.268403	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21870 FIRELANDS LSD							
GENERAL FUND	2.300	XXXXXXXX		2.300000	XXXXXXXX		2.300000
PERMANENT IMPROVEMENT	1.400	XXXXXXXX		1.400000	XXXXXXXX		1.400000
1976 CURRENT EXPENSE	30.600	0.606507		12.040885	0.564280		13.333032
1981 CURRENT EXPENSE	5.000	0.437943		2.800285	0.269343		3.653285
1987 CURRENT EXPENSE	4.900	0.416564		2.858636	0.269343		3.580219
2001 EMERGENCY (\$820,000)	3.290	XXXXXXXX		3.290000	XXXXXXXX		3.290000
SUB TOTAL	47.490		0.480101	24.690006		0.419741	27.556536
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1977 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44720 NEW RUSSIA TWP							
GENERAL FUND	0.120	XXXXXXXX		.120000	XXXXXXXX		.120000
SUB TOTAL	0.120		0.000000	.120000		0.000000	.120000
UNIT # 57770 SOUTH AMHERST CORP							
CEMETERY	0.260	XXXXXXXX		.260000	XXXXXXXX		.260000
GENERAL FUND	2.880	XXXXXXXX		2.880000	XXXXXXXX		2.880000
SUB TOTAL	3.140		0.000000	3.140000		0.000000	3.140000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	67.390		0.386786	41.324545		0.322895	45.630108

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00600
TAXING DISTRICT: OBERLIN CITY-OBERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 24100 OBERLIN CSD							
GENERAL FUND	5.370	XXXXXXXX		5.370000	XXXXXXXX		5.370000
1976 CURRENT EXPENSE	40.600	0.829383		6.927050	0.720631		11.342381
1977 CURRENT EXPENSE	6.000	0.745409		1.527546	0.618197		2.290818
2001 PERMANENT IMPROVEMENT	2.000	0.132584		1.734832	0.065003		1.869994
2002 EDUCATION TECHNOLOGY	1.000	0.128492		.871508	0.052391		.947609
2003 CURRENT EXPENSE	8.000	0.125838		6.993296	0.052391		7.580872
SUB TOTAL	62.970		0.628010	23.424232		0.533085	29.401674
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 55260 OBERLIN CITY							
GENERAL FUND	3.030	XXXXXXXX		3.030000	XXXXXXXX		3.030000
1975 POLICE	0.300	0.818325		.054502	0.717884		.084634
1985 FIRE	0.600	0.570092		.257944	0.400002		.359998
1989 BOND/LIBRARY (\$1,500,000)	1.380	XXXXXXXX		1.380000	XXXXXXXX		1.380000
2001 CURRENT EXPENSE	1.200	0.130643		1.043228	0.061527		1.126167
2001 GARBAGE	3.000	0.130643		2.608071	0.061527		2.815419
2001 POLICE	1.600	0.130643		1.390971	0.061527		1.501556
SUB TOTAL	11.110		0.121088	9.764716		0.073108	10.297774
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00600 (CONTINUED)
TAXING DISTRICT: OBERLIN CITY-OBERLIN CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 61102 2001 LIBRARY	3.000	0.132584		2.602248	0.065003		2.804991
SUB TOTAL	3.000		0.132584	2.602248		0.065003	2.804991
UNIT # 61133 2000 CURRENT EXPENSE	3.000		0.261300	2.216100	0.110628		2.668116
SUB TOTAL	3.000		0.261300	2.216100		0.110628	2.668116
COMPOSITE	96.720		0.468757	51.381835		0.379797	59.986127

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00610
TAXING DISTRICT: SHEFFIELD TWP--CLEARVIEW LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.490	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21050 CLEARVIEW LSD							
GENERAL FUND	6.770	XXXXXXXX		6.770000	XXXXXXXX		6.770000
1976 CURRENT EXPENSE	25.700	0.598844		10.309709	0.610369		10.013516
1978 CURRENT EXPENSE	0.690	0.551648		.309362	0.486895		.354042
1992 CURRENT EXPENSE	4.000	0.346572		2.613712	0.284389		2.862444
1999 BOND (\$3,260,000)	2.650	XXXXXXXX		2.650000	XXXXXXXX		2.650000
2000 PERMANENT IMPROVEMENT	1.000	0.280712		.719288	0.132807		.867193
2000 BOND (\$980,000)	0.840	XXXXXXXX		.840000	XXXXXXXX		.840000
2000 BOND (\$1,432,000)	1.190	XXXXXXXX		1.190000	XXXXXXXX		1.190000
2001 EMERGENCY (\$352,690)	4.000	XXXXXXXX		4.000000	XXXXXXXX		4.000000
2001 CLASSROOM FACILITIES	0.500	0.094545		.452727	0.050726		.474637
SUB TOTAL	47.340		0.369354	29.854798		0.365826	30.021832
UNIT # 30230 LORAIN COUNTY JVS0							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196939		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 44921 SHEFFIELD TWP							
GENERAL FUND	0.380	XXXXXXXX		.380000	XXXXXXXX		.380000
ROAD AND BRIDGE	1.250	XXXXXXXX		1.250000	XXXXXXXX		1.250000
1976 CURRENT EXPENSE	1.000	0.753709		.246291	0.623957		.376043
1982 STREET LIGHT	1.000	0.524268		.475732	0.514343		.485657
1995 AMBULANCE	0.500	0.405153		.297423	0.346481		.326759
1996 CURRENT EXPENSE	0.350	0.405153		.208196	0.346481		.228731
2001 FIRE & E. M. S.	2.250	0.107122		2.008975	0.052097		2.132781
2003 FIRE	0.900	0.102356		.807879	0.052097		.853112

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TAXING DISTRICT NUMBER: 00610 (CONTINUED)
TAXING DISTRICT: SHEFFIELD TWP-CLEARVIEW LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 44921 2003 CURRENT EXPENSE	SHEFFIELD TWP 2.000	0.102356		1.795288	0.052097		1.895806
SUB TOTAL	9.630		0.224322	7.469784		0.176648	7.928889
UNIT # 60430 1997 CURRENT EXPENSE	LORAIN COUNTY HEALTH DISTRICT 1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	73.610		0.311247	50.699121		0.283192	52.764293

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00640
TAXING DISTRICT: SHEFFIELD LAKE CITY

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 24890 SHEFFIELD-SHEFFIELD LAKE CSD							
GENERAL FUND	3.760	XXXXXXXX		3.760000	XXXXXXXX		3.760000
PERMANENT IMPROVEMENT	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
1976 CURRENT EXPENSE	31.600	0.632551		11.611388	0.649264		11.083257
1993 CURRENT EXPENSE	7.700	0.398881		4.628616	0.275981		5.574946
2000 EMERGENCY (\$2,300,000)	7.270	XXXXXXXX		7.270000	XXXXXXXX		7.270000
SUB TOTAL	51.330		0.449250	28.270004		0.441103	28.688203
UNIT # 30230 LORAIN COUNTY JUSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 57620 SHEFFIELD LAKE CITY							
FIREMAN'S FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
GENERAL FUND	2.480	XXXXXXXX		2.480000	XXXXXXXX		2.480000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SINKING FUND AND BOND RETIREME	0.560	XXXXXXXX		.560000	XXXXXXXX		.560000
1976 FIRE	2.000	0.812835		.374330	0.725274		.549452
1976 POLICE	1.500	0.812835		.280747	0.725274		.412089
1979 POLICE	1.000	0.713619		.286381	0.606872		.393128
1982 FIRE	1.930	0.597029		.777734	0.440810		1.079236
1982 POLICE	1.900	0.597029		.765644	0.440810		1.062461
1983 AMBULANCE & E. M. S.	2.000	0.535070		.929860	0.244854		1.510292
1995 FIRE	1.000	0.349930		.650070	0.154783		.845217
1997 POLICE OPERATING	1.740	0.348987		1.132762	0.154783		1.470677
1997 FIRE OPERATING	1.740	0.348987		1.132762	0.154783		1.470677

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TAXING DISTRICT NUMBER: 00640 (CONTINUED)
TAXING DISTRICT: SHEFFIELD LAKE CITY

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 57620 2001 LIBRARY	SHEFFIELD LAKE CITY 1.540	0.091864		1.398529	0.042547		1.474477
SUB TOTAL	19.990		0.431275	11.368819		0.304267	13.907706
UNIT # 60430 1997 CURRENT EXPENSE	LORAIN COUNTY HEALTH DISTRICT 1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	87.960		0.397302	53.013362		0.347323	57.409481

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47TAXING DISTRICT NUMBER: 00650
TAXING DISTRICT: SHEFFIELD VIL

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.248603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 24890 SHEFFIELD-SHEFFIELD LAKE CSD							
GENERAL FUND	3.760	XXXXXXXX		3.760000	XXXXXXXX		3.760000
PERMANENT IMPROVEMENT	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
1976 CURRENT EXPENSE	31.600	0.632551		11.611388	0.649264		11.083257
1993 CURRENT EXPENSE	7.700	0.398881		4.628616	0.275981		5.574946
2000 EMERGENCY (\$2,300,000)	7.270	XXXXXXXX		7.270000	XXXXXXXX		7.270000
SUB TOTAL	51.330		0.449250	28.270004		0.441103	28.688203
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 57610 SHEFFIELD CORP							
GENERAL FUND	3.640	XXXXXXXX		3.640000	XXXXXXXX		3.640000
SUB TOTAL	3.640		0.000000	3.640000		0.000000	3.640000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078
COMPOSITE	71.610		0.367623	45.284543		0.341688	47.141775

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
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TAXING DISTRICT NUMBER: 00660
TAXING DISTRICT: WELLINGTON TWP-WELLINGTON EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.047437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.348407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 25790 WELLINGTON EVSD							
GENERAL FUND	3.700	XXXXXXXX		3.700000	XXXXXXXX		3.700000
1976 CURRENT EXPENSE	24.300	0.329218		16.300002	0.276164		17.589214
SUB TOTAL	28.000		0.285715	20.000002		0.239671	21.289214
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 45880 WELLINGTON TWP							
GENERAL FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
2001 HISTORICAL SOCIETY (MUSEUM)	0.300	0.115846		.265246	0.071451		.278564
SUB TOTAL	0.600		0.057924	.565246		0.035727	.578564
UNIT # 45880 - 090 WELLINGTON TWP EXC WELLINGTON							
GENERAL FUND	0.280	XXXXXXXX		.280000	XXXXXXXX		.280000
GENERAL FUND-CEMETERY	0.500	XXXXXXXX		.500000	XXXXXXXX		.500000
ROAD AND BRIDGE	2.000	XXXXXXXX		2.000000	XXXXXXXX		2.000000
SUB TOTAL	2.780		0.000000	2.780000		0.000000	2.780000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

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TAXING DISTRICT NUMBER: 00660 (CONTINUED)
TAXING DISTRICT: WELLINGTON TWP-WELLINGTON EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60660							
1991 CURRENT EXPENSE		SOUTH LORAIN AMBULANCE DISTRICT					
	2.000	0.541538		.916924	0.133513		1.732974
1996 CURRENT EXPENSE	1.000	0.379771		.620229	0.104566		.895434
2003 CURRENT EXPENSE	1.500	0.111985		1.332022	0.068559		1.397161
SUB TOTAL	4.500		0.362406	2.869175		0.105430	4.025569
UNIT # 60780							
2000 CURRENT EXPENSE		WELLINGTON COMMUNITY FIRE DIST					
	2.750	0.237737		2.096223	0.104926		2.461453
SUB TOTAL	2.750		0.237738	2.096223		0.104927	2.461453
COMPOSITE	55.270		0.245791	41.685185		0.168657	45.948372

STATE OF OHIO
COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR 2004
COUNTY LORAIN COUNTY NUMBER 47

TAXING DISTRICT NUMBER: 00670
TAXING DISTRICT: WELLINGTON TWP--W VIL/W EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	-----RES/AG CLASS-----			-----NON-RES/AG (OTHER) CLASS-----		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 AMIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 25770 WELLINGTON EVSD							
GENERAL FUND	3.700	XXXXXXXX		3.700000	XXXXXXXX		3.700000
1976 CURRENT EXPENSE	24.300	0.329218		16.300002	0.276164		17.589214
SUB TOTAL	28.000		0.285715	20.000002		0.239671	21.289214
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 45880 WELLINGTON TWP							
GENERAL FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
2001 HISTORICAL SOCIETY (MUSEUM)	0.300	0.115846		.265246	0.071451		.278564
SUB TOTAL	0.600		0.057924	.565246		0.035727	.578564
UNIT # 58830 WELLINGTON CORP							
GENERAL FUND--CEMETERY	0.520	XXXXXXXX		.520000	XXXXXXXX		.520000
GENERAL FUND	3.580	XXXXXXXX		3.580000	XXXXXXXX		3.580000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SUB TOTAL	4.400		0.000000	4.400000		0.000000	4.400000
UNIT # 60430 LORAIN COUNTY HEALTH DISTRICT							
1997 CURRENT EXPENSE	1.000	0.385201		.614799	0.216922		.783078
SUB TOTAL	1.000		0.385201	.614799		0.216922	.783078

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TAXING DISTRICT NUMBER: 00670 (CONTINUED)
TAXING DISTRICT: WELLINGTON TWP-W VIL/W EVSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 60660							
SOUTH LORAIN AMBULANCE DISTRICT							
1991 CURRENT EXPENSE	2.000	0.541538		.916924	0.133513		1.732974
1994 CURRENT EXPENSE	1.000	0.379771		.620229	0.104566		.895434
2003 CURRENT EXPENSE	1.500	0.111985		1.332022	0.068559		1.397161
SUB TOTAL	4.500		0.362406	2.869175		0.105430	4.025569
UNIT # 60780							
WELLINGTON COMMUNITY FIRE DIST							
2000 CURRENT EXPENSE	2.750	0.237737		2.096223	0.104926		2.461453
SUB TOTAL	2.750		0.237738	2.096223		0.104927	2.461453
COMPOSITE	56.890		0.238791	43.305185		0.163854	47.568372

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TAXING DISTRICT NUMBER: 00680
TAXING DISTRICT: LORAIN CITY--ELYRIA CSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTIDRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1998 METRO PARK	1.000	0.366227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.490	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601071	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567565
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 21670 ELYRIA CSD							
GENERAL FUND	4.200	XXXXXXXX		4.200000	XXXXXXXX		4.200000
1974 CURRENT EXPENSE	30.100	0.769968		6.923963	0.623750		11.325125
1982 CURRENT EXPENSE	6.600	0.534966		3.069224	0.441742		3.484502
1991 BOND/LIBRARY (\$3,400,000)	0.150	XXXXXXXX		.150000	XXXXXXXX		.150000
1992 CURRENT EXPENSE	5.980	0.415324		3.496362	0.245899		4.509523
1999 CURRENT EXPENSE	4.950	0.212469		3.898278	0.111542		4.397867
2000 EMERGENCY (\$4,375,500)	4.500	XXXXXXXX		4.500000	XXXXXXXX		4.500000
SUB TOTAL	56.480		0.535450	26.237827		0.419848	32.767017
UNIT # 30230 LORAIN COUNTY JVSD							
1974 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 54470 LORAIN CITY							
FIREMAN'S FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
GENERAL FUND	2.600	XXXXXXXX		2.600000	XXXXXXXX		2.600000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SINKING FUND & BND RET	1.000	XXXXXXXX		1.000000	XXXXXXXX		1.000000
2004 PORT AUTHORITY OPERATION	1.000	0.005618		.994382	0.000000		1.000000
SUB TOTAL	5.200		0.001081	5.194382		0.000000	5.200000
COMPOSITE	77.320		0.428454	44.191949		0.327503	51.997511

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TAXING DISTRICT NUMBER: 00700
TAXING DISTRICT: ELYRIA CITY-KEYSTONE LSD

LEVY YEAR / DESCRIPTION	TAX RATE	RES/AG CLASS			NON-RES/AG (OTHER) CLASS		
		REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE	REDUCTION FACTOR	COMPOSITE FACTOR	EFFECTIVE RATE
UNIT # 10470 LORAIN COUNTY							
GENERAL FUND	1.600	XXXXXXXX		1.600000	XXXXXXXX		1.600000
1977 ANTI-DRUG LAB UNIT	0.250	0.730249		.067437	0.486365		.128408
1977 TUBERCULOSIS CLINIC	0.200	0.730249		.053950	0.486365		.102727
1995 CHILDREN SERVICES	1.500	0.368407		.947389	0.146919		1.279621
1996 METRO PARK	1.000	0.368227		.633773	0.146919		.853081
1998 MENTAL HEALTH & RETARDATION	1.690	0.249347		1.268603	0.107184		1.508859
2000 MENTAL HEALTH	1.200	0.239986		.912016	0.107184		1.071379
2001 COMMUNITY COLLEGE	1.500	0.110505		1.334242	0.059850		1.410225
2001 MENTAL HEALTH & RETARDATION	1.800	0.110505		1.601091	0.059850		1.692270
2003 911 EMERGENCY SYSTEM	0.350	0.098152		.315646	0.054058		.331079
2003 MENTAL HEALTH	0.600	0.098152		.541108	0.054058		.567566
2004 COMMUNITY COLLEGE	1.500	0.010343		1.484485	0.009813		1.485280
SUB TOTAL	13.190		0.184251	10.759740		0.087908	12.030494
UNIT # 22670 KEYSTONE LSD							
GENERAL FUND	4.620	XXXXXXXX		4.620000	XXXXXXXX		4.620000
1976 CURRENT EXPENSE	27.100	0.639543		9.768384	0.629890		10.029981
1977 CURRENT EXPENSE	3.000	0.528354		1.414938	0.426574		1.720278
1985 PERMANENT IMPROVEMENT	1.000	0.569992		.430008	0.257091		.742909
1991 CURRENT EXPENSE	7.880	0.467426		4.196683	0.238993		5.996735
1994 PERMANENT IMPROVEMENT--ONGOING	1.000	0.502712		.497288	0.205737		.794263
2003 BOND (\$17,500,000)	5.610	XXXXXXXX		5.610000	XXXXXXXX		5.610000
SUB TOTAL	50.210		0.471474	26.537301		0.412186	29.514166
UNIT # 30230 LORAIN COUNTY JVSD							
1976 CURRENT EXPENSE	1.700	0.191883		1.373798	0.196339		1.366223
1997 CURRENT EXPENSES	0.750	0.165063		.626202	0.154964		.633777
SUB TOTAL	2.450		0.183674	2.000000		0.183674	2.000000
UNIT # 52540 ELYRIA CITY							
FIREMAN'S FUND	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
GENERAL FUND	1.280	XXXXXXXX		1.280000	XXXXXXXX		1.280000
POLICE PENSION	0.300	XXXXXXXX		.300000	XXXXXXXX		.300000
SINKING FUND AND BOND	1.900	XXXXXXXX		1.900000	XXXXXXXX		1.900000
2004 LIBRARY	1.000	0.001825		.998175	0.007519		.992481
SUB TOTAL	4.780		0.000382	4.778175		0.001574	4.772481
COMPOSITE	70.630		0.375971	44.075216		0.315912	48.317141

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TOTALS

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TIME OF RUN: 12:31
TOTAL LEVIES READ = 1.769
TOTAL LEVIES PRINTED = 1.701
TOTAL ZERO TAX RATES = 77
TOTAL NON-UNIFORM TAX RATES = 9

TOTAL DISTRICTS PROCESSED = 62
TOTAL PUBLIC UTILITY UPDATES = 0
TOTAL PUBLIC UTILITY ADDS = 0