

LORAIN COUNTY, OHIO

SINGLE AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2000**



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street,
1st Floor
Columbus, Ohio 43215
Telephone 614-466-4514
800-282-0370
Facsimile 614-728-7398
www.auditor.state.oh.us

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

We have reviewed the Independent Auditor's Report of Lorain County, prepared by Gary B. Fink & Associates, Inc., for the audit period January 1, 2000 through December 31, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Lorain County is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

July 12, 2001

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**LORAIN COUNTY, OHIO
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2000**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited the general-purpose financial statements of the Lorain County, Ohio (the County), as of and for the year ended December 31, 2000, and have issued our report thereon dated June 28, 2001. We did not audit the financial statements of the Murray Ridge Production Center, Inc., the Lorain County Transit Authority and the Lorain County Regional Airport Authority, discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Murray Ridge Production Center, Inc., a discretely presented component unit, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of general-purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the general-purpose financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 2000-1.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

June 28, 2001

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH *OMB CIRCULAR A-133***

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

Compliance

We have audited the compliance of the Lorain County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs are the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2000-2.

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 (continued)

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the County, as of and for the year ended December 31, 2000, and have issued our report thereon dated June 28, 2001. We did not audit the financial statements of the Murray Ridge Production Center, Inc., the Lorain County Transit Authority and the Lorain County Regional Airport Authority, discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

June 28, 2001

Lorain County, Ohio
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2000

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program	14.228	B-E-99-043-1	\$44,000
Community Development Block Grants/State's Program	14.228	B-F-99-043-1	88,293
Community Development Block Grants/State's Program	14.228	B-F-98-043-1	259,879
Community Development Block Grants/State's Program	14.228	B-F-97-043-1	73,411
Community Development Block Grants/State's Program	14.228	B-F-96-043-1	4,300
Total U.S. Department of Housing and Urban Development			469,883
<u>U.S. Department of Justice</u>			
Local Law Enforcement Block Grants Program	16.592	1999-LB-VX-7178	19,742
Local Law Enforcement Block Grants Program	16.592	1998-LB-VX-4314	37,970
Total Local Law Enforcement Block Grants Program			57,712
<i>Passed Through Ohio Office of Criminal Justice Services:</i>			
Juvenile Accountability Incentive Block Grants (Merit Project)	16.523	1999-JB-013-A052	96,793
Juvenile Accountability Incentive Block Grants (Merit Project)	16.523	1998-JB-013-A052	63,458
Total Juvenile Accountability Incentive Block Grants			160,251
Byrne Formula Grant Program	16.579	99-DG-A01-7085	147,075
Juvenile Justice and Delinquency Prevention - Allocation to States (Juvenile Diversion Mediation Project)	16.540	99-JJ-DP2-0470	7,138
Juvenile Justice and Delinquency Prevention - Allocation to States (Juvenile Diversion Mediation Project)	16.540	98-JJ-DP2-0470	5,603
Total Juvenile Justice and Delinquency Prevention			12,741
<i>Passed Through Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2001VAGENE041	11,894
Crime Victim Assistance	16.575	2001VAGENE492	5,694
Crime Victim Assistance	16.575	99VAGENE041T	27,185
Crime Victim Assistance	16.575	99VAGENE041X	16,581
Total Crime Victim Assistance			61,354
Total U.S. Department of Justice			439,133
<u>U.S. Department of Agriculture</u>			
<i>Passed Through Ohio Department of Education:</i>			
Child Nutrition Cluster:			
Food Distribution	10.550	----	2,881
School Breakfast Program	10.553	----	31,621
National School Lunch Program	10.555	----	66,712
Total U.S. Department of Agriculture - Child Nutrition Cluster			101,214

(continued)

Lorain County, Ohio
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2000

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Transportation</u>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Highway Safety Cluster: State and Community Highway Safety	20.600	1117.0	<u>12,888</u>
Total U.S. Department of Transportation			<u>12,888</u>
<u>U.S. Department of Education</u>			
<i>Passed Through Ohio Department of Education:</i>			
Innovative Education Program Strategies (Title VI)	84.298	----	<u>3,408</u>
Special Education Cluster: Special Education - Grants to States (Title VI-B Flow-Thru)	84.027	----	<u>102,387</u>
<i>Passed Through Ohio Rehabilitation Services Commission:</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	----	30,149
<i>Passed Through Ohio Rehabilitation Services Commission/Passed Through Bureau of Vocational Rehabilitation:</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	----	<u>61,809</u>
Total Rehabilitation Services - Vocational Rehabilitation Grants			<u>91,958</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Safe and Drug-Free Schools and Communities - State Grants	84.186	47-1942-00-DFS-P-01-9635	25,626
Safe and Drug-Free Schools and Communities - State Grants	84.186	47-47948-01-DFS-P-00-9635	<u>25,625</u>
Total Safe and Drug-Free Schools and Communities			<u>51,251</u>
<i>Passed Through Ohio Department of Rehabilitation and Correction:</i>			
Adult Education - State Grant Program	84.002	----	<u>8,873</u>
Total U.S. Department of Education			<u>257,877</u>
<u>Federal Emergency Management Agency</u>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Emergency Management Performance Grants	83.552	H418	<u>42,242</u>
Total Federal Emergency Management Agency			<u>42,242</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed Through Ohio Supreme Court:</i>			
State Court Improvement Program (Family Court)	93.586	----	<u>95,119</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Independent Living	93.674	----	<u>17,126</u>

(continued)

Lorain County, Ohio
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2000

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1942-00-UM-P-01-9198	59,802
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-47948-01-UM-P-00-9198	69,769
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1942-00-YMENT-P-01-0014	12,500
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-47948-01-YMENT-P-00-0014	19,091
Block Grants for Prevention and Treatment of Substance Abuse	93.959	---	<u>1,558,133</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>1,719,295</u>
<i>Block Grants for Community Mental Health Services:</i>			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Community Mental Health Services	93.958	47-0463-00-SAMI-T-01-0042	24,479
Block Grants for Community Mental Health Services	93.958	47-0463-00-SAMI-T-00-0042	73,436
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services (Juvenile Offenders Program)	93.958	28-CS-01-02	19,560
Block Grants for Community Mental Health Services (Juvenile Offenders Program)	93.958	28-CS-00-01	19,560
Block Grants for Community Mental Health Services (Prevention Block Grant)	93.958	28-CS-00-03	4,000
Block Grants for Community Mental Health Services (Consumer Outcomes Incentive Grant Program)	93.958	28-COIG-01-01	985
Block Grants for Community Mental Health Services	93.958	---	<u>67,222</u>
Total Block Grants for Community Mental Health Services			<u>209,242</u>
<i>Social Services Block Grant (Title XX):</i>			
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant (Title XX)	93.667	---	231,704
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant (Title XX)	93.667	---	<u>222,875</u>
Total Social Services Block Grant (Title XX)			<u>454,579</u>
<i>Medicaid Cluster - Medical Assistance Program (Title XIX):</i>			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medicaid Cluster: Medical Assistance Program (Title XIX)	93.778	---	328,517
<i>Passed Through Ohio Department of Mental Health:</i>			
Medicaid Cluster: Medical Assistance Program (Title XIX)	93.778	---	4,515,347
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities and Ohio Department of Job and Family Services:</i>			
Medicaid Cluster: Medical Assistance Program (Title XIX)	93.778	---	5,479,846

(continued)

Lorain County, Ohio
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2000

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities and Ohio Department of Job and Family Services/Passed Through Cuyahoga County:</i>			
Medicaid Cluster:			
Medical Assistance Program (Title XIX)	93.778	----	<u>174,459</u>
Total Medicaid Cluster - Medical Assistance Program (Title XIX)			<u>10,498,169</u>
Total U.S. Department of Health and Human Services			<u>12,993,530</u>
Total Expenditures of Federal Awards			<u>\$14,316,767</u>

The accompanying notes to this Schedule are an integral part of this Schedule.

LORAIN COUNTY, OHIO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting. The information in the Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

NOTE B - SUBRECIPIENTS

The County passes through certain Federal assistance received from the Ohio Department of Alcohol and Drug Addiction Services and the Ohio Department of Mental Health to not-for-profit agencies (subrecipients). The County records expenditures of Federal awards to subrecipients when paid in cash on the Schedule.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - FOOD DISTRIBUTION

Nonmonetary assistance, such as food commodities received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities consumed. Monies are commingled with local and State monies. It is assumed Federal monies are expended first. At December 31, 2000, the County had no food commodities in inventory.

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANTS REVOLVING LOAN PROGRAM

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-to-moderate income households and to eligible persons to rehabilitate their homes. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money would be recorded as an expenditure on the Schedule in the year the initial loan was made. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirement imposed by HUD, and they would also be included as expenditures on the Schedule. These loans are collateralized by mortgages on the property.

As of December 31, 2000, there were twelve loans outstanding totaling \$876,916. Six of these loans are in default as of December 31, 2000 amounting to \$279,629. No new loans were made during 2000.

LORAIN COUNTY, OHIO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)**

FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally funded programs. The expenditures of non-Federal matching funds are not included on the Schedule.

NOTE F - DISCRETELY PRESENTED COMPONENT UNITS

The accompanying Schedule does not include Federal assistance, if any, provided to the County's discretely presented component units.

LORAIN COUNTY, OHIO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 §505**

FOR THE YEAR ENDED DECEMBER 31, 2000

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of auditor's report issued on the general-purpose financial statements	Unqualified Opinion
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the general-purpose financial statement level?	No
(d)(1)(ii)	Were there any other reportable conditions in internal control reported at the general-purpose financial statement level?	Yes
(d)(1)(iii)	Was there any material noncompliance reported at the general-purpose financial statement level?	No
(d)(1)(iv)	Were there any material weaknesses in internal control over major programs reported?	No
(d)(1)(iv)	Were there any other reportable conditions in internal control over major programs reported?	No
(d)(1)(v)	Type of auditor's report issued on compliance for major programs	Unqualified
(d)(1)(vi)	Were there any reportable audit findings under §510?	Yes

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 §505
(CONTINUED)

(d)(1)(vii)	Major Programs:	Block Grants for Community Mental Health Services, CFDA #93.958 and Medicaid Cluster: Medical Assistance Program (Title XIX), CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: >\$429,502 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number 2000-1

During 1999, the Lorain County Child Support Enforcement Agency (the CSEA) fully implemented the Support Enforcement Tracking System (SETS). SETS is a Federally-mandated system established to record and issue child support payments to each County in the State. Since implementation, the CSEA has experienced difficulties in reconciling SETS to its bank account and has encountered various errors in relation to disbursements made by SETS. The Ohio Department of Job and Family Services is responsible for SETS and has guaranteed funds to correct all errors in the system.

At the County level, the CSEA received payments for child support and enters the data into SETS. The CSEA has various monitoring controls in place to ensure that data is input accurately into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, errors have come to the attention of the CSEA that have been attributed to SETS and not to the CSEA.

We recommend that the CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and to correct the limitations imposed upon the reconciliation process.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number 2000-2

CFDA Title and Number: Medical Assistance Program (Title XIX), CFDA #93.778

Federal Award Number: Not Available

Federal Agency: Department of Health and Human Services

Pass-Through Agency: Ohio Department of Alcohol and Drug Addiction Services (ODADAS)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 §505
(CONTINUED)

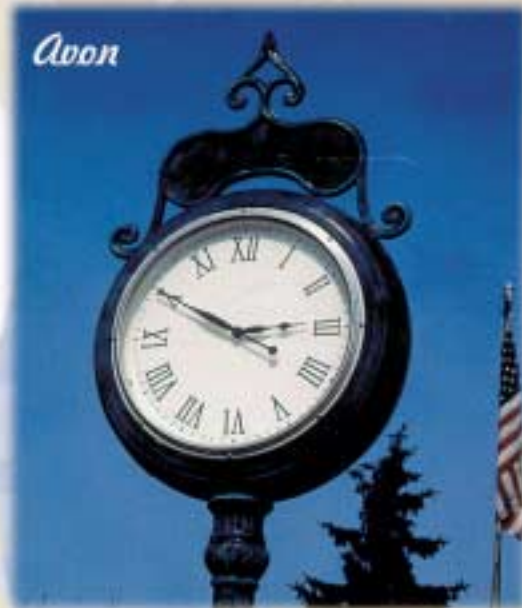
3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (continued)

42 CFR Section 433.51 states, in part, that when a county board enters into a Medicaid Agreement with ODADAS, the board must pay the provider in full for Medicaid claims submitted for reimbursement to ODADAS. The board must demonstrate that these payments are made from non-Federal public funds.

Our testing revealed that ten out of ten payments to providers tested were paid with Federal funds by the Lorain County Board of Alcohol and Drug Addiction Services.

We recommend that the Lorain County Board of Alcohol and Drug Addiction Services establish procedures to ensure that payments to providers for Medicaid claims are paid from non-Federal public funds, such as requesting inter-fund cash advances from the County's general fund or the addiction recovery services board fund (state portion) #11702.

Lorain County Ohio



Elyria



Comprehensive Annual Financial Report

For The Year Ended December 31, 2000

Mark R. Stewart, Auditor



Introductory Section



Mark R. Stewart
Lorain County Auditor



County Treasurer Dan Jalarok (right)
with his Chief Bookkeeper Rich Szjas



Tax Settlement Department
(from left) Diane Schuster, Cheryl Litz,
Maggie Barta, Carmella Phillips



CAFR Team
(from left) Craig Snodgrass, Lillian Brand,
Lisa Kobart, Jessica Yarish

Comprehensive Annual Financial Report

For the Year Ended December 31, 2000



Lorain County Ohio

Mark R. Stewart
Lorain County Auditor

Prepared by:

J. Craig Snodgrass, CPA, CGFM
Asst. Chief Deputy Auditor

Lillian C. Brand
Asst. Comptroller

LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2000

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LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2000

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LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2000

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OFFICE OF THE AUDITOR LORAIN COUNTY, OHIO

MARK R. STEWART
Auditor

June 28, 2001

Lorain County Commissioners:

Honorable Elizabeth C. Blair, President
Honorable Mary Jo Vasi
Honorable David J. Moore

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for the County of Lorain, Ohio, for the year ended December 31, 2000. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

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

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

FORM OF GOVERNMENT AND REPORTING ENTITY

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to the 2000 census, the County had a population of 284,664, making it the ninth most populous of the 88 counties in the State.

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

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

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

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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

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

MAJOR INITIATIVES

The County has continued to reinvest its resources in upgrading its existing facilities along with new structures and roads to better serve the public. The County added approximately 1.8 million dollars in construction in progress in 2000. The majority of that investment was for architectural services rendered in the planning and design of a new 220,000 square foot County Justice Center. The total estimated cost of the seven-story structure has been set at 44 million dollars. The Justice Center is expected to house the offices of the five General Division judges, three Domestic Relations judges, the Probate Court judge, the County Prosecutor and the County Clerk of Court, and their respective staffs. This will consolidate these offices under one roof as they are currently spread out into numerous buildings within the county. The necessary land has been purchased and prepared for the eventual construction of the new facility. A groundbreaking ceremony should occur in either late 2001 or early 2002.

Other projects started in 2000 that added to the construction in progress were for renovations to existing structures that will accommodate for the growing demands on various departments and to help better serve the constituents of Lorain County. Approximately \$1.7 million will be spent over the next two years to expand the 911 and Emergency Management facility. A small fraction was expended in 2000 for architectural services. This renovation project will add 11,724 square feet to the existing structure along with the repaving of the entire 50,000 square foot parking area.

Another renovation project started in late 2000 was for the expansion and remodeling of the County Engineers offices which should be completed in late 2001. The joint effort between the County Commissioners and County Engineer on this project will provide much needed office space along with areas for the road equipment and trucks used in maintaining the County roads. These renovations will certainly assist operations, add efficiency and are critical in helping to meet the needs of an expanding County. There were numerous resurfacing projects in 2000 and many more slated for 2001 and beyond. This expansion project should help add to the success of those endeavors.

As a number of projects continued and new ones started in 2000, there were many projects completed. The County Administration building which was built in 1971 underwent a \$380,000 facelift to restore its brick and mortar façade. This project will extend the life of the building by restoring the structural integrity and add to the aesthetics of the downtown area. Another project that was started in late 1999 and finished in October 2000 was a \$372,000 addition and renovation project of the Lorain County Agricultural Center. A very large project started late in 1999 also came to completion in 2000 was the construction of the Mentally Ill/Chemically Abusing (MICA) Residential Facility. A joint project between the Lorain County Commissioners and the County Mental Health Board for approximately \$750,000 will help meet the demands placed on the department and upgrade the services to the citizens for many years to come.

As the County continues to develop and the population increases so will the demands on the County agencies. These projects will attest that County's management team is attempting to address these needs and concerns in preparation for the future.

DEPARTMENT FOCUS

The featured department for this year's CAFR is the Lorain County Clerk of Courts office. The Clerk of the Court of Common Pleas is Ron Nabakowski who is assisted by 54 full-time, and two part time deputy clerks, in carrying out more than one thousand specific duties mandated by the Ohio Revised Code.

Duties of this office fall into two main categories: court-related responsibilities of the Legal Division and duties concerning certificates of title for automobiles, motor homes, watercraft and various types of motorized vehicles. The clerk's Legal division is further divided by case type: Civil, Criminal, and Domestic Relations.

The Civil Division of the Clerk's office processes paperwork for civil cases, including personal injury lawsuits, foreclosures, malpractice suits, monetary judgements and other civil disputes. The Clerk's office creates and numbers a file for each case, serves notice (summons) on those being sued, files the answers from all parties and the orders (journal entries) of the Judge.

The Criminal Division creates a unique file for each criminal case and maintains a docket (or history) of journal entries comprising each case. The docket records subpoenas, warrants, commitments and sentencing. The Clerk office also reports all convictions to the Ohio Bureau of Criminal Identification & Investigation on a system that was developed under a special federal grant for this purpose. Finally, the Clerk and his deputies issue all orders for the arrest of criminal defendants and administer oaths and affirmations as required and authorized by Ohio law.

The Domestic Relations Division processes and records all paperwork for divorce, dissolutions, annulment and domestic violence civil protection cases.

Ron Nabakowski is also the Clerk of the Court of Appeals, Ninth Appellate District for Lorain County cases. His office handles all filings for cases appealed to the Appeals Court from any Lorain County court, including Municipal Courts.

The paperwork for all cases is processed and entered into a computerized case management system to produce an electronic docket showing all activity for each case. The system maintains an alphabetical index to permit easy retrieval of this information.

The Clerk's Records Center maintains case files, including microfilming and imaging cases from all Legal divisions. This office has case records dating back to the inception of the Court in 1824. The computerized case records since 1987 are available for viewing indices and dockets, as well as Judges schedules on the Internet at www.loraincounty.com/clerk.

In the early 1900's, when automobiles were proliferating on Ohio's roads, the Ohio General Assembly realized the need to provide secure proof of ownership for motor vehicles. The Legislature chose the Clerk of Court of Common Pleas as the official to maintain these records. The process now uses an automated system linked throughout the State to provide Certificates of Title to automobiles and watercraft.

Ron Nabakowski has three title offices serving Lorain County citizens. The main title office located in the County Administration Building, houses all title records. The Lorain Title Office is at 2158 Broadway in Lorain and a "One Stop Shop" office is at 229 Broad Street in Elyria. The "One Stop Shop" was opened in 1989 with cooperation from the Ohio Bureau of Motor Vehicles Licensing Division and the Ohio State Highway Patrol Drivers Testing Division. This office allows citizens to go to one location for driver's licenses, license plates and certificates of title.

Lorain County's Clerk of Courts collects more than \$25,000,000 sales and use taxes from purchases of automobiles, in addition to revenues from court costs, bonds, fines and forfeitures. The office received and disburses millions of dollars for various accounts of the county and state.

FINANCIAL INFORMATION

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

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

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

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

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

General Governmental Functions - Financial Highlights During 2000, revenues in all governmental fund types (general, special revenue, debt service, capital projects) exceeded 1999 revenues by \$17,344,967. The following table shows the major revenue sources, their percentage of total revenues, and the amount and percentage of increase (decrease) in relation to the prior year.

	<u>1999</u>	<u>2000</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent of Change</u>
Revenues					
Property and Other Taxes	\$29,962,680	\$30,516,832	17.55%	\$554,152	1.85%
Sales Tax	17,691,695	18,596,540	10.69	904,845	5.11
Charges for Services	8,822,146	7,581,462	4.36	(1,240,684)	(14.06)
Licenses, Permits and Fees	10,855,227	10,307,088	5.93	(548,139)	(5.05)
Fines and Forfeitures	1,643,655	2,896,740	1.67	1,253,085	76.24
Intergovernmental	79,873,393	89,904,738	51.70	10,031,345	12.56
Special Assessments	242,747	206,555	0.12	(36,192)	(14.91)
Interest	6,004,281	11,084,658	6.37	5,080,377	84.61
Other	1,448,027	2,794,205	1.61	1,346,178	92.97
Total Revenues	<u>\$156,543,851</u>	<u>\$173,888,818</u>	<u>100.00%</u>	<u>\$17,344,967</u>	

The most significant continuing source of revenue for the County is derived from taxes. Tax revenues in the general fund, special revenue funds, and debt service funds increased by \$554,152 primarily due to increases in assessed valuation. Assessed valuation increased from \$4,459,315,012 in 1999 to \$4,586,919,650.

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

Interest increased primarily due to an unrealized gain, resulting from the requirements of GASB 31 along with more favorable interest rates.

Other revenue increase is due to reclassification and restructuring of accounts and settlement with CSX Transportation to improve railroad crossings in the County.

Expenditures in all governmental fund types increased by \$12,478,495. The following table highlights the major expenditure functions:

	1999	2000	Percent of Total	Change	Percent Of Change
Expenditures:					
Current:					
General Government:					
Legislative and Executive	\$19,131,218	\$22,382,012	13.30%	\$3,250,794	16.99%
Judicial	10,108,125	10,783,418	6.40	675,293	6.68
Public Safety	10,153,261	17,959,664	10.66	7,806,403	76.89
Public Works	11,089,675	6,953,343	4.13	(4,136,332)	(37.30)
Health and Human Services	88,202,759	90,231,207	53.57	2,028,448	2.30
Economic Development and Assistance	546,629	502,503	.30	(44,126)	(8.07)
Capital Outlay	6,436,363	7,543,559	4.48	1,107,196	17.20
Intergovernmental	2,133,858	5,678,789	3.37	3,544,931	166.13
Debt Service:					
Principal Retirement	7,434,426	5,579,652	3.31	(1,854,774)	(24.95)
Interest and Fiscal Charges	859,496	810,158	.48	(49,338)	(5.74)
Total Expenditures	\$156,095,810	\$168,424,305	100.00%	\$12,328,495	

Public safety expenditures increased as the jail facility was in service for a full year with increased employees and a reclassification from Public works.

Public works reduction is due to reclassification to Public safety expenditures.

Intergovernmental increase is due to increased funding of other governmental entities.

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

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

General Fund Balance - The positive financial condition of the County is illustrated by its year-end General Fund fund balance. The General Fund fund balance was \$21,505,765 at December 31, 1996, \$28,292,640 at December 31, 1997, \$33,908,405 at December 31, 1998, \$39,858,980 at December 31, 1999 and \$48,189,283 at December 31, 2000.

Financial Highlights - Proprietary Funds - The Lorain County Sanitary Sewer Fund is classified as an enterprise fund since the operation of this fund resembles those activities found in private industry. The determination of profit and/or loss is a management objective. The enterprise fund had net loss of \$(168,655) for the year ended December 31, 2000. The total fund equity of the enterprise fund was \$9,182,453 at year end. This amount includes \$(1,489,666) in deficit retained earnings and \$10,672,119 in contributed capital.

The internal service fund is a self-funded insurance fund which accounts for employee health care claims against the County. The fund had operating revenues of \$8,654,984 and net income of \$951,803 and retained earnings of \$5,857,442 as of the year ended December 31, 2000.

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

At December 31, 2000, assets held in the agency funds totaled \$310,693,485. The County uses the agency funds to receive and distribute taxes and State levied revenues for all local governments within the County.

Financial Highlights - Component Units - Component Units include The Lorain County Regional Airport Authority, The Lorain County Transit and The Murray Ridge Production Center, Inc.

The Lorain County Regional Airport Authority (component unit) had an operating loss of \$(539,494) and a net loss of \$(12,304) for the year ended December 31, 2000, and retained earnings of \$214,012 at December 31, 2000.

The Lorain County Transit (component unit) had an operating loss of \$(2,997,295) and a net income of \$593,842 for the year ended December 31, 2000, and retained earnings of \$1,540,813 at December 31, 2000.

The Murray Ridge Production Center, Inc. (component unit) is financially sound, as is reflected by its increase in net assets of \$109,464 for the fiscal year ended June 30, 2000, and net assets of \$1,104,950 at June 30, 2000.

Debt Limitation - At December 31, 2000, general obligation bonds outstanding totaled \$6,950,000. During 2000, \$400,000 of general obligation bonds were retired. The County's total legal debt margin at December 31, 2000 was \$110,043,348.

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

The County has a liability for loans from the Ohio Water Development Authority. Loan proceeds were used for ongoing sewer system improvements and are being repaid from special assessments charged to benefited property owners. At December 31, 2000, the special assessment liability for the loans was \$1,745,803.

Special assessment bonds outstanding at December 31, 2000 were \$1,283,550. Special assessment bonds are backed by the full faith and credit of the County. In the event of default by the property owners charged with the assessment, the County would be responsible for the debt service payments.

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

Cash Management - The County pools its cash to simplify cash management. All idle moneys are invested, with the earnings paid into the general fund and other qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit, STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury Bills, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Student Loan Market Association (SLMA) notes, Federated Government Obligations Trust Money Market Fund, commercial paper, and bankers acceptances. Interest earned on investments is credited to the general fund, except as stipulated by State Statute or County resolution. Interest earnings for the primary government totaled \$9,896,533 during 2000.

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

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

INDEPENDENT AUDIT

Gary B. Fink & Associates, Inc., conducted an independent audit of all County funds and account groups for the year ended December 31, 2000. The unqualified opinion appears in the financial section of this report.

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

AWARDS

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its Comprehensive Annual Financial Report for the year ended December 31, 1999. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

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

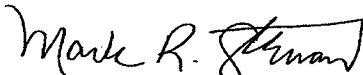
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

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

In addition, I would like to express my appreciation to Steven G. Luca, CPA and James J. Czarney CPA of Frank, Seringer & Chaney, Inc. for their consultation and assistance in this project. Also, I wish to express my appreciation to the staff of the various County departments whose time and dedicated efforts made this report possible.

Respectfully yours,



Mark R. Stewart
Lorain County Auditor

Lorain County, Ohio
Elected Officials
As of December 31, 2000

Board of Commissioners

Elizabeth C. Blair

Mary Jo Vasi

Michael A. Ross

County Auditor

Mark R. Stewart

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

Gregory A. White

Clerk of Courts

Ron Nabakowski

Coroner

Paul M. Matus

Common Pleas Court Judges

Kosma Glavas

Edward M. Zaleski

Lynett M. McGough

Thomas W. Janas

Mark Betleski

Probate Court Judge

Frank J. Horvath

Domestic Relations Judges

David A. Basinski

Paulette Lilly

Debra Boros

Engineer

Kenneth P. Carney

Recorder

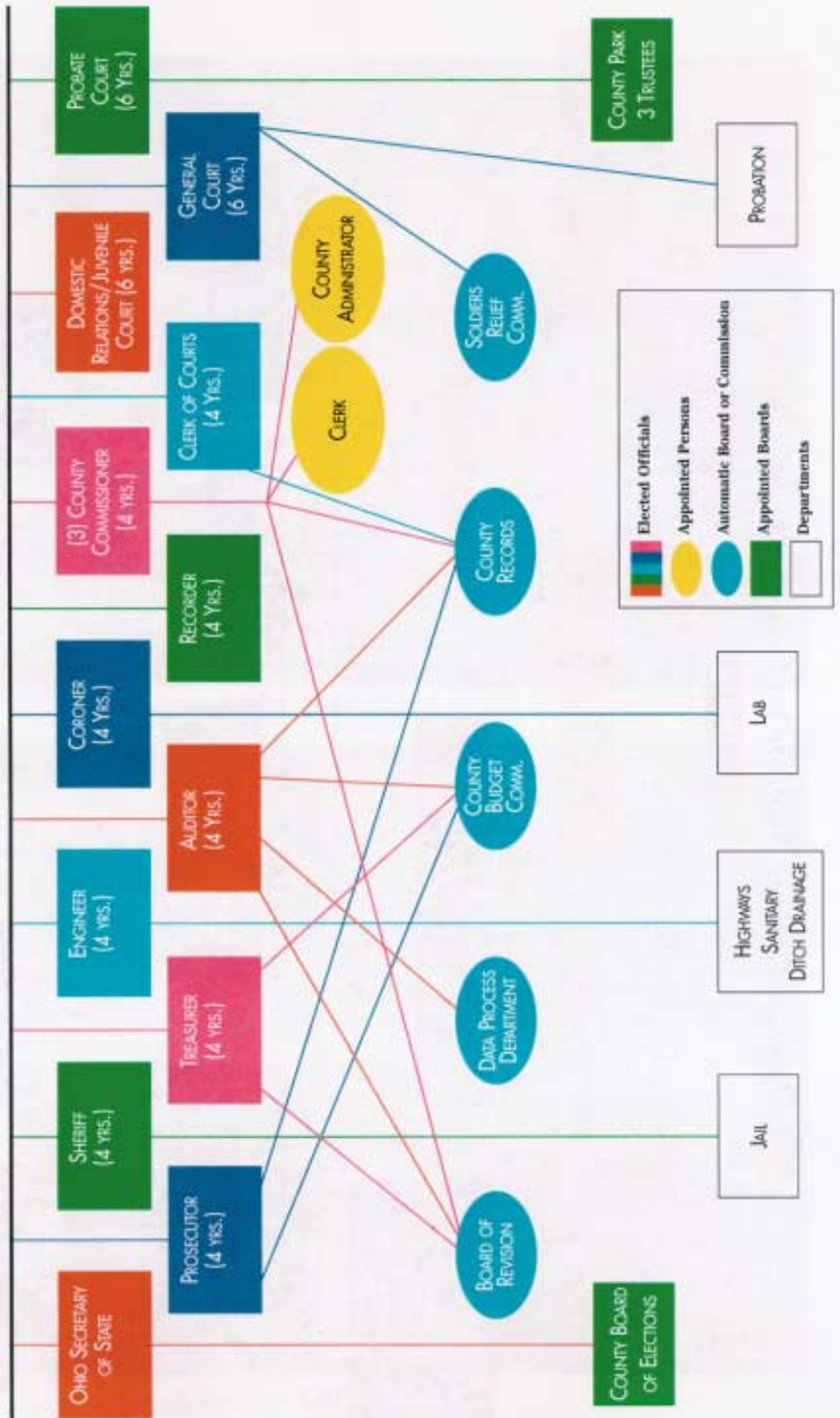
Mary Ann Jamison

Sheriff

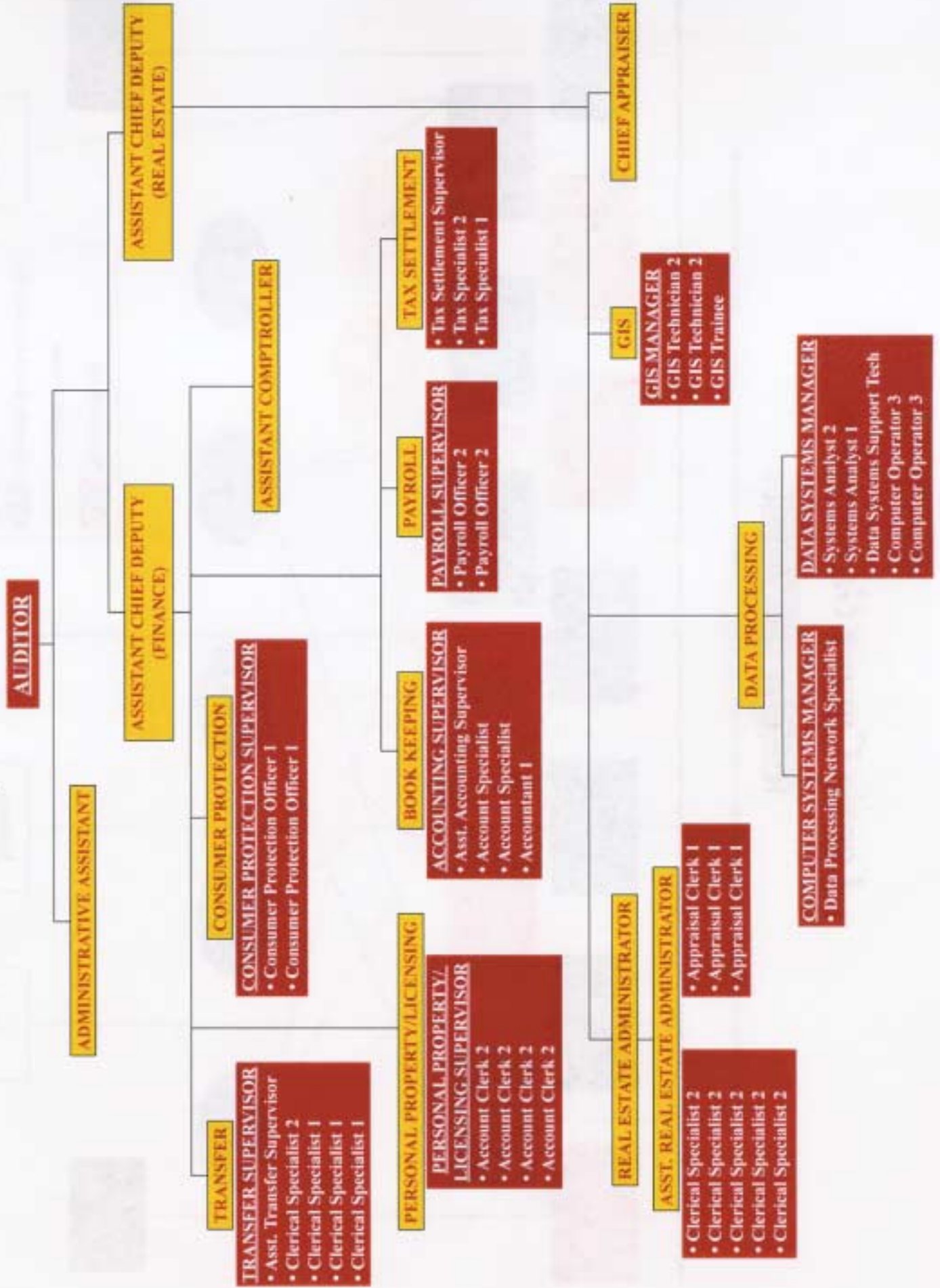
Martin J. Mahony

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart





Forest Hills Golf Course



Oberlin College



Ford - Lorain Assembly Plant

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lorain County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

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



Anne Spray Kinney
President

Jeffrey L. Esler
Executive Director

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Financial Section



Lorain Lighthouse

Photo Credit: David Koenig



*All American Sports Center
North Ridgeville*



Columbia Hills Golf Course



Sweetbriar Avon Lake

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general-purpose financial statements of Lorain County, Ohio, (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., a discretely presented component unit, which statements reflect total assets of \$1,179,108 as of June 30, 2000, and total revenues of \$1,370,671 for the year then ended. We did not audit the financial statements of the Lorain County Transit Authority, a discretely presented component unit, which statements which reflect total assets of \$3,279,871 as of December 31, 2000, and total revenues of \$3,759,304 for the year then ended. We did not audit the financial statements of the Lorain County Regional Airport Authority, a discretely presented component unit, which statements which reflect total assets of \$5,898,435 as of December 31, 2000, and total revenues of \$1,450,539 for the year then ended. Those financial statements were audited by other auditors whose reports have been furnished to us and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the Murray Ridge Production Center, Inc., the Lorain County Transit Authority and the Lorain County Regional Airport Authority, discretely presented component units, is based on the reports of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component units for the year then ended in conformity with generally accepted accounting principles.

INDEPENDENT AUDITOR'S REPORT (continued)

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

June 28, 2001

General Purpose Financial Statements

The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 2000 and the results of operations and cash flows of its proprietary funds for the year then ended.

Lorain County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups
 December 31, 2000
 and Discretely Presented Component Units
 As of Various Year Ends

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
ASSETS AND OTHER DEBITS						
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 35,812,096	\$ 56,100,992	\$ 3,820,357	\$ 15,305,029	\$ 231,796	\$ 7,281,193
Cash and Cash Equivalents in Segregated Accounts	-	1,598,352	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	351,736	-	-	-	-
Investments of Component Units	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	-	-	-	-	-
Sales Tax	1,952,781	876,384	-	97,376	-	-
Accounts	94,737	840,514	-	90,000	7,945	33
Special Assessments	-	-	-	-	-	-
Interfund	3,978,564	200,000	-	-	-	-
Accrued Interest	1,493,980	12,756	-	-	-	-
Due from Other Funds	39,508	22,966	-	-	-	63,668
Due From Agency Funds:						
Property and Other Taxes	6,144,223	21,997,276	2,135,552	-	-	-
Special Assessments	-	13,569	4,059,457	-	75,450	-
Intergovernmental Receivable	248,027	1,884,381	-	-	14,047	7,953
Materials and Supplies						
Inventory	178,254	623,039	-	-	1,132	-
Notes Receivable	-	734,904	-	-	-	-
Prepaid Items	-	-	-	-	-	-
Loans Receivable	-	500,220	-	-	-	-
Advances to Other Funds	6,057,128	500,000	-	-	-	-
Deposits	-	-	-	-	-	-
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	-	-	-	-	8,983,124	-
Other Debits						
Amount Available in Debt Service Fund	-	-	-	-	-	-
Amount to be Provided from General Government Resources	-	-	-	-	-	-
Amount to be Provided from Special Assessments	-	-	-	-	-	-
Total Assets and Other Debits	\$ 55,999,298	\$ 86,257,089	\$ 10,015,366	\$ 15,492,405	\$ 9,313,494	\$ 7,352,847

See accompanying notes to the general purpose financial statements.

Fiduciary Fund Type	Account Groups		Primary Government	Component Units	Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Agency					
\$ 13,470,781	\$ -	\$ -	\$ 132,022,244	\$ -	\$ 132,022,244
4,135,775	-	-	5,734,127	1,221,272	6,955,399
-	-	-	351,736	-	351,736
-	-	-	-	388,509	388,509
264,844,179	-	-	264,844,179	-	264,844,179
-	-	-	2,926,541	-	2,926,541
-	-	-	1,033,229	1,219,770	2,252,999
28,242,750	-	-	28,242,750	-	28,242,750
-	-	-	4,178,564	-	4,178,564
-	-	-	1,506,736	-	1,506,736
-	-	-	126,142	-	126,142
-	-	-	30,277,051	-	30,277,051
-	-	-	4,148,476	-	4,148,476
-	-	-	2,154,408	-	2,154,408
-	-	-	802,425	24,809	827,234
-	-	-	734,904	-	734,904
-	-	-	-	19,854	19,854
-	-	-	500,220	-	500,220
-	-	-	6,557,128	-	6,557,128
-	-	-	-	2,754	2,754
-	65,321,269	-	74,304,393	7,480,446	81,784,839
-	-	1,745,803	1,745,803	-	1,745,803
-	-	14,446,392	14,446,392	-	14,446,392
-	-	1,283,550	1,283,550	-	1,283,550
\$ 310,693,485	\$ 65,321,269	\$ 17,475,745	\$ 577,920,998	\$ 10,357,414	\$ 588,278,412

(continued)

Lorain County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups
 December 31, 2000
 and Discretely Presented Component Units (continued)
 As of Various Year Ends

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
LIABILITIES, FUND EQUITY, NET ASSETS AND OTHER CREDITS						
Liabilities						
Accounts Payable	\$ 682,205	\$ 2,591,201	\$ -	\$ 940	\$ 5,608	\$ 89,163
Contracts Payable	447,504	447,628	-	73,024	-	-
Accrued Wages	1,026,513	2,176,625	-	-	19,727	-
Compensated Absences Payable	177,091	200,327	-	-	43,206	-
Retainage Payable	-	2,234	-	-	-	-
Interfund Payable	-	926,500	-	3,102,064	-	-
Due to Other Funds	19,179	106,889	-	-	-	-
Other Payables	-	-	-	-	-	-
Due to County Funds:						
Property and Other Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	-
Advances from Other Funds	-	764,027	-	5,677,224	62,500	-
Deferred Revenue	5,457,523	22,010,845	6,195,009	-	-	-
Undistributed Monies	-	-	-	-	-	-
Notes Payable	-	-	-	4,802,000	-	-
Claims Payable	-	-	-	-	-	1,406,242
Capital Leases Payable	-	-	-	-	-	-
OWDA Loans Payable	-	-	-	-	-	-
General Obligation Bonds Payable	-	-	-	-	-	-
Special Assessment Debt with Governmental Commitment	-	-	-	-	-	-
Total Liabilities	7,810,015	29,226,276	6,195,009	13,655,252	131,041	1,495,405
Fund Equity, Net Assets, and Other Credits						
Investment in General Fixed Assets	-	-	-	-	-	-
Contributed Capital	-	-	-	-	10,672,119	-
Retained Earnings:						
Unreserved (Deficit)	-	-	-	-	(1,489,666)	5,857,442
Net Assets:						
Temporarily Restricted	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Fund Balance:						
Reserved for Encumbrances	802,135	2,947,320	-	5,783,278	-	-
Reserved for Inventory	178,254	623,039	-	-	-	-
Reserved for Loans Receivable	-	500,220	-	-	-	-
Reserved for Notes Receivable	-	734,904	-	-	-	-
Reserved for Debt Service	-	-	3,820,357	-	-	-
Reserved for Advances to Other Funds	6,057,128	500,000	-	-	-	-
Unreserved, Undesignated (Deficit)	41,151,766	51,725,330	-	(3,946,125)	-	-
Total Fund Equity, Net Assets and Other Credits	48,189,283	57,030,813	3,820,357	1,837,153	9,182,453	5,857,442
Total Liabilities, Fund Equity, Net Assets and Other Credits	\$ 55,999,298	\$ 86,257,089	\$ 10,015,366	\$ 15,492,405	\$ 9,313,494	\$ 7,352,847

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Account Groups		Primary Government	Component Units	Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Agency					
\$ 10,448	\$ -	\$ -	\$ 3,379,565	\$ 327,132	\$ 3,706,697
-	-	-	968,156	-	968,156
-	-	-	3,222,865	157,989	3,380,854
-	-	6,153,060	6,573,684	-	6,573,684
-	-	-	2,234	-	2,234
150,000	-	-	4,178,564	-	4,178,564
74	-	-	126,142	-	126,142
-	-	-	-	10,743	10,743
30,277,051	-	-	30,277,051	-	30,277,051
4,148,476	-	-	4,148,476	-	4,148,476
239,656,475	-	1,300,985	240,957,460	-	240,957,460
53,377	-	-	6,557,128	-	6,557,128
-	-	-	33,663,377	2,924	33,666,301
36,397,584	-	-	36,397,584	-	36,397,584
-	-	-	4,802,000	-	4,802,000
-	-	-	1,406,242	-	1,406,242
-	-	42,347	42,347	-	42,347
-	-	1,745,803	1,745,803	-	1,745,803
-	-	6,950,000	6,950,000	-	6,950,000
-	-	1,283,550	1,283,550	-	1,283,550
310,693,485	-	17,475,745	386,682,228	498,788	387,181,016
-	65,321,269	-	65,321,269	-	65,321,269
-	-	-	10,672,119	6,998,851	17,670,970
-	-	-	4,367,776	1,754,825	6,122,601
-	-	-	-	43,415	43,415
-	-	-	-	1,061,535	1,061,535
-	-	-	9,532,733	-	9,532,733
-	-	-	801,293	-	801,293
-	-	-	500,220	-	500,220
-	-	-	734,904	-	734,904
-	-	-	3,820,357	-	3,820,357
-	-	-	6,557,128	-	6,557,128
-	-	-	88,930,971	-	88,930,971
-	65,321,269	-	191,238,770	9,858,626	201,097,396
\$ 310,693,485	\$ 65,321,269	\$ 17,475,745	\$ 577,920,998	\$ 10,357,414	\$ 588,278,412

Lorain County, Ohio
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
All Governmental Fund Types
 For the Year Ended December 31, 2000

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Revenues					
Property and Other Taxes	\$ 5,389,629	\$ 23,070,229	\$ 2,056,974	\$ -	\$ 30,516,832
Sales Tax	12,410,227	5,567,682	-	618,631	18,596,540
Charges for Services	1,151,159	6,430,303	-	-	7,581,462
Licenses, Permits and Fees	7,656,441	2,650,647	-	-	10,307,088
Fines and Forfeitures	1,258,364	1,638,376	-	-	2,896,740
Intergovernmental	10,857,406	76,728,114	557,372	1,761,846	89,904,738
Special Assessments	-	17,643	188,912	-	206,555
Interest	10,889,392	195,266	-	-	11,084,658
Other	1,700,438	1,003,767	-	90,000	2,794,205
Total Revenues	51,313,056	117,302,027	2,803,258	2,470,477	173,888,818
Expenditures					
Current:					
General Government:					
Legislative and Executive	17,728,092	4,653,920	-	-	22,382,012
Judicial	10,728,523	54,895	-	-	10,783,418
Public Safety	4,994,709	12,964,955	-	-	17,959,664
Public Works	226,674	6,726,669	-	-	6,953,343
Health	3,470	27,948,744	-	-	27,952,214
Human Services	1,287,142	60,991,851	-	-	62,278,993
Economic Development and Assistance	-	502,503	-	-	502,503
Capital Outlay	3,255,326	-	-	4,288,233	7,543,559
Intergovernmental	4,250,483	1,428,306	-	-	5,678,789
Debt Service:					
Principal Retirement	-	-	5,579,652	-	5,579,652
Interest and Fiscal Charges	-	-	810,158	-	810,158
Total Expenditures	42,474,419	115,271,843	6,389,810	4,288,233	168,424,305
Excess of Revenues Over (Under) Expenditures	8,838,637	2,030,184	(3,586,552)	(1,817,756)	5,464,513
Other Financing Sources (Uses)					
Proceeds of Bonds	-	-	5,384,950	-	5,384,950
Operating Transfers - In	40,222	2,001,666	379,927	375,000	2,796,815
Operating Transfers - Out	(540,515)	(1,946,186)	-	(129,285)	(2,615,986)
Total Other Financing Sources (Uses)	(500,293)	55,480	5,764,877	245,715	5,565,779
Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses	8,338,344	2,085,664	2,178,325	(1,572,041)	11,030,292
Fund Balances at Beginning of Year	39,858,980	55,065,222	1,642,032	3,409,194	99,975,428
Increase (Decrease) in Reserved for Inventory	(8,041)	(120,073)	-	-	(128,114)
Fund Balances at End of Year	\$ 48,189,283	\$ 57,030,813	\$ 3,820,357	\$ 1,837,153	\$ 110,877,606

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
 Combined Statement of Revenues, Expenditures and Changes in
 Fund Balances - Budget and Actual (Non-GAAP Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2000

General Fund					
	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Revenues					
Property and Other Taxes	\$ 5,389,629	\$ 5,389,629		\$ 5,389,629	\$ -
Sales Tax	12,557,714	12,557,714		12,557,714	-
Charges for Services	1,141,105	1,140,892		1,140,892	(213)
Licenses, Permits and Fees	7,726,180	7,673,228		7,673,228	(52,952)
Fines and Forfeitures	1,286,857	1,285,586		1,285,586	(1,271)
Intergovernmental	10,717,801	10,718,332		10,718,332	531
Interest	8,053,438	8,071,715		8,071,715	18,277
Other	1,524,323	1,582,190		1,582,190	57,867
Total Revenues	48,397,047	48,419,286		48,419,286	22,239
Expenditures					
Current:					
General Government:					
Legislative and Executive	21,206,804	17,515,264	\$ 995,665	18,510,929	2,695,875
Judicial	11,680,939	10,649,163	102,146	10,751,309	929,630
Public Safety	5,288,890	4,982,483	81,556	5,064,039	224,851
Public Works	240,639	226,182	3,054	229,236	11,403
Health	4,734	4,188	-	4,188	546
Human Services	1,294,993	1,273,728	3,164	1,276,892	18,101
Capital Outlay	4,139,623	3,379,656	253,196	3,632,852	506,771
Intergovernmental	4,350,586	4,157,479	152,844	4,310,323	40,263
Total Expenditures	48,207,208	42,188,143	1,591,625	43,779,768	4,427,440
Excess of Revenues Over (Under) Expenditures	189,839	6,231,143	(1,591,625)	4,639,518	4,449,679
Other Financing Sources (Uses)					
Advances - In	603,932	603,932	-	603,932	-
Advances - Out	(4,188,564)	(4,038,564)	-	(4,038,564)	150,000
Operating Transfers - In	40,222	40,222	-	40,222	-
Operating Transfers - Out	(12,751,124)	(540,515)	-	(540,515)	12,210,609
Total Other Financing Sources (Uses)	(16,295,534)	(3,934,925)	-	(3,934,925)	12,360,609
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(16,105,695)	2,296,218	<u>\$ (1,591,625)</u>	<u>\$ 704,593</u>	<u>\$ 16,810,288</u>
Fund Balances at Beginning of Year	32,360,851	32,360,851			
Fund Balances at End of Year	\$ 16,255,156	\$ 34,657,069			

(continued)

See accompanying notes to the general purpose financial statements.

Lorain County, Ohio
 Combined Statement of Revenues, Expenditures and Changes in
 Fund Balances - Budget and Actual (Non-GAAP Basis)
All Governmental Fund Types (continued)
 For the Year Ended December 31, 2000

Special Revenue Funds					
	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Revenues					
Property and Other Taxes	\$ 23,059,871	\$ 23,070,229		\$ 23,070,229	\$ 10,358
Sales Tax	5,596,000	5,595,859		5,595,859	(141)
Charges for Services	5,912,435	\$5,925,536		5,925,536	13,101
Licenses, Permits and Fees	2,622,835	2,624,314		2,624,314	1,479
Fines and Forfeitures	28,251	27,554		27,554	(697)
Intergovernmental	76,693,309	76,531,686		76,531,686	(161,623)
Special Assessments	17,643	17,643		17,643	-
Interest	127,599	127,599		127,599	-
Other	937,143	952,806		952,806	15,663
Total Revenues	114,995,086	114,873,226		114,873,226	(121,860)
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,674,646	4,938,421	638,514	5,576,935	1,097,711
Judicial	34,000	19,983	-	19,983	14,017
Public Safety	13,106,860	11,300,413	667,308	11,967,721	1,139,139
Public Works	7,460,686	6,669,529	328,929	6,998,458	462,228
Health	35,778,801	27,792,729	188,521	27,981,250	7,797,551
Human Services	71,876,263	59,387,041	1,776,702	61,163,743	10,712,520
Economic Development and Assistance	939,502	479,014	165,826	644,840	294,662
Intergovernmental	1,746,349	1,427,816	17,704	1,445,520	300,829
Total Expenditures	137,617,107	112,014,946	3,783,504	115,798,450	21,818,657
Excess of Revenues Over (Under) Expenditures	(22,622,021)	2,858,280	(3,783,504)	(925,224)	21,696,797
Other Financing Sources (Uses)					
Advances - In	986,500	986,500	-	986,500	-
Advances - Out	(918,318)	(718,318)	-	(718,318)	200,000
Operating Transfers - In	2,001,666	2,001,666	-	2,001,666	-
Operating Transfers - Out	(2,442,410)	(1,946,186)	-	(1,946,186)	496,224
Total Other Financing Sources (Uses)	(372,562)	323,662	-	323,662	696,224
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(22,994,583)	3,181,942	<u>\$ (3,783,504)</u>	<u>\$ (601,562)</u>	<u>\$ 22,393,021</u>
Fund Balances at Beginning of Year	52,919,050	52,919,050			
Fund Balances at End of Year	\$ 29,924,467	\$ 56,100,992			

(continued)

See accompanying notes to the general purpose financial statements.

Lorain County, Ohio
 Combined Statement of Revenues, Expenditures and Changes in
 Fund Balances - Budget and Actual (Non-GAAP Basis)
All Governmental Fund Types (continued)
 For the Year Ended December 31, 2000

Debt Service Fund					
	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Revenues					
Property and Other Taxes	\$ 2,056,974	\$ 2,056,974		\$ 2,056,974	\$ -
Intergovernmental	557,372	557,372		557,372	-
Special Assessments	188,912	188,912		188,912	-
Total Revenues	2,803,258	2,803,258		2,803,258	-
Expenditures					
Debt Service:					
Principal Retirement	6,572,356	6,069,231	-	6,069,231	503,125
Interest and Fiscal Charges	840,755	721,750	-	721,750	119,005
Total Expenditures	7,413,111	6,790,981	-	6,790,981	622,130
Excess of Revenues Over (Under) Expenditures	(4,609,853)	(3,987,723)	-	(3,987,723)	622,130
Other Financing Sources (Uses)					
Proceeds of Notes	4,802,000	4,802,000	-	4,802,000	-
Proceeds of Bonds including Interest	582,950	582,950	-	582,950	-
Operating Transfers - In	199,098	199,098	-	199,098	-
Total Other Financing Sources (Uses)	5,584,048	5,584,048	-	5,584,048	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	974,195	1,596,325	\$ -	\$ 1,596,325	\$ 622,130
Fund Balances at Beginning of Year	7,026,032	7,026,032			
Fund Balances at End of Year	\$ 8,000,227	\$ 8,622,357			

(continued)

See accompanying notes to the general purpose financial statements.

Lorain County, Ohio
 Combined Statement of Revenues, Expenditures and Changes in
 Fund Balances - Budget and Actual (Non-GAAP Basis)
All Governmental Fund Types (continued)
 For the Year Ended December 31, 2000

Capital Projects Funds					
	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Revenues					
Sales Tax	\$ 621,762	\$ 621,762		\$ 621,762	\$ -
Intergovernmental	1,761,846	1,761,846		1,761,846	-
Total Revenues	2,383,608	2,383,608		2,383,608	-
Expenditures					
Capital Outlay	13,093,378	4,503,926	5,856,302	10,360,228	2,733,150
Total Expenditures	13,093,378	4,503,926	5,856,302	10,360,228	2,733,150
Excess of Revenues Over (Under) Expenditures	(10,709,770)	(2,120,318)	(5,856,302)	(7,976,620)	2,733,150
Other Financing Sources (Uses)					
Advances - In	3,102,064	3,102,064	-	3,102,064	-
Advances - Out	(85,614)	(85,614)	-	(85,614)	-
Operating Transfers - In	375,000	375,000	-	375,000	-
Operating Transfers - Out	(129,285)	(129,285)	-	(129,285)	-
Total Other Financing Sources (Uses)	3,262,165	3,262,165	-	3,262,165	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,447,605)	1,141,847	<u>\$ (5,856,302)</u>	<u>\$ (4,714,455)</u>	<u>\$ 2,733,150</u>
Fund Balances at Beginning of Year	9,361,182	9,361,182			
Fund Balances at End of Year	<u>\$ 1,913,577</u>	<u>\$ 10,503,029</u>			

See accompanying notes to the general purpose financial statements.

Lorain County, Ohio
 Combined Statement of Revenues, Expenses
 and Changes in Fund Equity
All Proprietary Fund Types
 and Discretely Presented Component Units
 For the Year Ended December 31, 2000

	Proprietary Fund Types		Primary Government	Reporting Entity	
	Enterprise	Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
Operating Revenues					
Charges for Services	\$ 868,791	\$ 8,654,951	\$ 9,523,742	\$ 958,679	\$ 10,482,421
Other	-	33	33	56,595	56,628
Total Operating Revenues	868,791	8,654,984	9,523,775	1,015,274	10,539,049
Operating Expenses					
Personal Services	302,566	-	302,566	676,894	979,460
Fringe Benefits	78,811	-	78,811	158,467	237,278
Materials and Supplies	16,237	-	16,237	449,277	465,514
Contractual Services	279,574	790,739	1,070,313	2,553,922	3,624,235
Claims and Judgments	-	6,906,183	6,906,183	-	6,906,183
Other	17,429	6,259	23,688	268,243	291,931
Depreciation	162,000	-	162,000	445,260	607,260
Total Operating Expenses	856,617	7,703,181	8,559,798	4,552,063	13,111,861
Operating Income (Loss)	12,174	951,803	963,977	(3,536,789)	(2,572,812)
Non-Operating Revenues					
Interest	-	-	-	32,784	32,784
Grants	-	-	-	1,629,004	1,629,004
Contributed Services	-	-	-	5,061	5,061
Total Non-Operating Revenues	-	-	-	1,666,849	1,666,849
Income (Loss) Before Operating Transfers	12,174	951,803	963,977	(1,869,940)	(905,963)
Operating Transfers - In	25,000	-	25,000	-	25,000
Operating Transfers - Out	(205,829)	-	(205,829)	-	(205,829)
Transfer - In From Primary Government	-	-	-	2,451,478	2,451,478
Net Income (Loss)	(168,655)	951,803	783,148	581,538	1,364,686
Depreciation on Fixed Assets Acquired With Capital Grants	-	-	-	416,367	416,367
Retained Earnings (Deficit) at Beginning of Year	(1,321,011)	4,905,639	3,584,628	756,920	4,341,548
Retained Earnings (Deficit) at End of Year	(1,489,666)	5,857,442	4,367,776	1,754,825	6,122,601
Contributed Capital at Beginning of Year	10,672,119	-	10,672,119	6,150,273	16,822,392
Other Contributions:					
Intergovernmental	-	-	-	1,438,507	1,438,507
Depreciation on Fixed Assets Acquired with Capital Grants	-	-	-	(416,367)	(416,367)
Disposal of Facilities and Equipment Acquired with Capital Grants	-	-	-	(173,563)	(173,563)
Contributed Capital at End of Year	10,672,119	-	10,672,119	6,998,850	17,670,969
Total Fund Equity at End of Year	\$ 9,182,453	\$ 5,857,442	\$ 15,039,895	\$ 8,753,675	\$ 23,793,570

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 and Discretely Presented Component Units
 For the Year Ended December 31, 2000

	Proprietary Fund Types		Primary Government	Reporting Entity	
	Enterprise	Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS					
Cash Flows From Operating Activities					
Cash Received From Customers	\$ 862,467	\$ 8,660,114	\$ 9,522,581	\$ 1,037,945	\$ 10,560,526
Cash Payments for Employee Services and Benefits	(380,676)	-	(380,676)	(793,457)	(1,174,133)
Cash Payments to Suppliers for Goods and Services	(328,938)	(859,940)	(1,188,878)	(3,572,018)	(4,760,896)
Cash Payments for Claims	-	(6,746,673)	(6,746,673)	-	(6,746,673)
Net Cash Provided by (Used for) Operating Activities	152,853	1,053,501	1,206,354	(3,327,530)	(2,121,176)
Cash Flows From Noncapital Financing Activities					
Grants	-	-	-	3,071,987	3,071,987
Transfers From Primary Government	-	-	-	516,734	516,734
Transfers-In	25,000	-	25,000	-	25,000
Transfers-Out	(25,000)	-	(25,000)	-	(25,000)
Net Cash Provided by Noncapital Financing Activities	-	-	-	3,588,721	3,588,721
Cash Flows From Capital and Related Financing Activities					
Proceeds from Asset Sales	-	-	-	6,892	6,892
Capital Grants	-	-	-	1,440,057	1,440,057
Principal Repaid on OWDA Loans	(92,421)	-	(92,421)	-	(92,421)
Interest Paid	(88,408)	-	(88,408)	-	(88,408)
Acquisition of Capital Assets	-	-	-	(1,287,674)	(1,287,674)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(180,829)	-	(180,829)	159,275	(21,554)
Cash Flows From Investing Activities					
Interest	-	-	-	32,784	32,784
Net Cash Provided by Investing Activities	-	-	-	32,784	32,784
Net Increase (Decrease) in Cash and Cash Equivalents	(27,976)	1,053,501	1,025,525	453,250	1,478,775
Cash and Cash Equivalents at Beginning of Year	259,772	6,227,692	6,487,464	250,431	6,737,895
Cash and Cash Equivalents at End of Year	\$ 231,796	\$ 7,281,193	\$ 7,512,989	\$ 703,681	\$ 8,216,670
Cash and Cash Equivalents at End of Year:					
Component Units - December 31, 2000					
Lorain County Regional Airport Authority				\$ 285,344	
Lorain County Transit				418,337	
Totals				703,681	
Component Units - June 30, 2000					
Murray Ridge Production Center, Inc.				517,591	
Total Component Units				\$ 1,221,272	

(continued)

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 and Discretely Presented Component Units (continued)
 For the Year Ended December 31, 2000

	Proprietary Fund Types		Primary Government		Reporting Entity
	Enterprise	Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for)					
Operating Activities					
Operating Income (Loss)	\$ 12,174	\$ 951,803	\$ 963,977	\$ (3,536,789)	\$ (2,572,812)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for)					
Operating Activities					
Depreciation	162,000	-	162,000	445,260	607,260
Gain on Sale of Assets	-	-	-	(6,636)	(6,636)
Contributed Services	-	-	-	5,061	5,061
Change in Assets and Liabilities:					
Decrease (Increase) in Accounts Receivable	9,592	(33)	9,559	(24,116)	(14,557)
Decrease in Due From Other Funds	-	13,116	13,116	-	13,116
Increase in Intergovernmental Receivable	(14,047)	(7,953)	(22,000)	(153,675)	(175,675)
Increase in Deposits	-	-	-	(1,754)	(1,754)
Decrease (Increase) in Materials and Supplies Inventory	330	-	330	(13,713)	(13,383)
Increase in Special Assessments Receivable	(1,869)	-	(1,869)	-	(1,869)
Decrease in Prepaid Items	-	-	-	5,989	5,989
(Decrease) Increase in Accounts Payable	(8,334)	(62,942)	(71,276)	(84,469)	(155,745)
(Decrease) Increase in Accrued Wages	292	-	292	12,703	12,995
(Decrease) Increase in Compensated Absences Payable	409	-	409	29,201	29,610
Decrease in Other Payable	-	-	-	(2,438)	(2,438)
Increase in Due to Other Funds	(7,694)	-	(7,694)	-	(7,694)
Increase in Claims Payable	-	159,510	159,510	-	159,510
Decrease in Accrued Real Estate Taxes Payable	-	-	-	(2,154)	(2,154)
Total Adjustments	140,679	101,698	242,377	209,259	451,636
Net Cash Provided by (Used for) Operating Activities	\$ 152,853	\$ 1,053,501	\$ 1,206,354	\$ (3,327,530)	\$ (2,121,176)

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Combining Balance Sheet
Lorain County Regional Airport Authority - December 31, 2000
Lorain County Transit - December 31, 2000
Murray Ridge Production Center, Inc. - June 30, 2000

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Transit</u>	<u>Murray Ridge Production Center, Inc.</u>	<u>Total Component Units</u>
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 285,344	\$ 418,337	\$ 517,591	\$ 1,221,272
Investments	-	-	388,509	388,509
Accounts Receivable	50,641	944,958	224,171	1,219,770
Inventory	24,809	-	-	24,809
Prepaid Items	14,788	5,066	-	19,854
Deposits	1,754	-	1,000	2,754
Fixed Assets (Net, of Accumulated Depreciation)	5,521,099	1,911,510	47,837	7,480,446
Total Assets	<u>\$ 5,898,435</u>	<u>\$ 3,279,871</u>	<u>\$ 1,179,108</u>	<u>\$ 10,357,414</u>
Liabilities				
Accounts Payable	\$ 58,496	\$ 241,295	\$ 27,341	\$ 327,132
Accrued Wages	61,726	58,784	37,479	157,989
Other Payables	1,405	-	9,338	10,743
Deferred Revenue	-	2,924	-	2,924
Total Liabilities	<u>121,627</u>	<u>303,003</u>	<u>74,158</u>	<u>498,788</u>
Fund Equity and Net Assets				
Contributed Capital	5,562,796	1,436,055	-	6,998,851
Retained Earnings:				
Unreserved	214,012	1,540,813	-	1,754,825
Net Assets:				
Temporarily Restricted	-	-	43,415	43,415
Unrestricted	-	-	1,061,535	1,061,535
Total Fund Equity and Net Assets	<u>5,776,808</u>	<u>2,976,868</u>	<u>1,104,950</u>	<u>9,858,626</u>
Total Liabilities, Fund Equity and Net Assets	<u>\$ 5,898,435</u>	<u>\$ 3,279,871</u>	<u>\$ 1,179,108</u>	<u>\$ 10,357,414</u>

See accompanying notes to the general purpose financial statements.

Lorain County, Ohio
Statement of Activity
Murray Ridge Production Center, Inc. - Discretely Presented Component Unit
For the Fiscal Year Ended June 30, 2000

	<u>Murray Ridge Production Center, Inc.</u>
CHANGES IN UNRESTRICTED NET ASSETS	
Revenues	
Sales	\$ 1,341,950
Interest	<u>28,721</u>
Total Unrestricted Revenues	1,370,671
Expenses	
Wages and Subcontract	1,047,018
Variable Production Expense	139,484
Fixed Production Expense	<u>80,578</u>
Total Unrestricted Expenses	<u>1,267,080</u>
Increase in Unrestricted Net Assets	<u>103,591</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS	
Contributions	6,575
Net Assets Released Resulting From Satisfaction of Donor and Program Restrictions	<u>(702)</u>
Increase in Temporarily Restricted Net Assets	<u>5,873</u>
Increase in Net Assets	109,464
Net Assets at Beginning of Year	<u>995,486</u>
Net Assets at End of Year	<u><u>\$ 1,104,950</u></u>

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Combining Statement of Revenues, Expenses
and Changes in Fund Equity
Discretely Presented Component Units
For the Year Ended December 31, 2000

	Lorain County Regional Airport Authority	Lorain County Transit	Total Component Units
Operating Revenues			
Charges for Services	\$ 799,397	\$ 159,282	\$ 958,679
Other	47,710	8,885	56,595
Total Operating Revenues	847,107	168,167	1,015,274
Operating Expenses			
Personal Services	463,557	213,337	676,894
Fringe Benefits	104,588	53,879	158,467
Materials and Supplies	398,963	50,314	449,277
Contractual Services	98,294	2,455,628	2,553,922
Other	156,614	111,629	268,243
Depreciation	164,585	280,675	445,260
Total Operating Expenses	1,386,601	3,165,462	4,552,063
Operating Loss	(539,494)	(2,997,295)	(3,536,789)
Non-Operating Revenues			
Interest Income	10,456	22,328	32,784
Grants	-	1,629,004	1,629,004
Contributed Services	-	5,061	5,061
Total Non-Operating Revenues	10,456	1,656,393	1,666,849
Loss Before Operating Transfers	(529,038)	(1,340,902)	(1,869,940)
Transfer - In From Primary Government	516,734	1,934,744	2,451,478
Net Income (Loss)	(12,304)	593,842	581,538
Depreciation on Fixed Assets Acquired With Capital Grants	135,692	280,675	416,367
Retained Earnings at Beginning of Year	90,624	666,296	756,920
Retained Earnings at End of Year	214,012	1,540,813	1,754,825
Contributed Capital at Beginning of Year	5,125,240	1,025,034	6,150,274
Capital Contributions	573,248	865,259	1,438,507
Depreciation on Fixed Assets Acquired with Capital Grants	(135,692)	(280,675)	(416,367)
Disposal of Facilities and Equipment Acquired with Capital Grants	-	(173,563)	(173,563)
Contributed Capital at End of Year	5,562,796	1,436,055	6,998,851
Total Fund Equity at End of Year	\$ 5,776,808	\$ 2,976,868	\$ 8,753,676

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Statement of Cash Flows
Murray Ridge Production Center, Inc. - Discretely Presented Component Unit
For the Fiscal Year Ended June 30, 2000

	<u>Murray Ridge Production Center, Inc.</u>
Cash Flows From Operating Activities:	
Increase in Net Assets	\$ 109,464
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	29,671
Increase in Accounts Receivable	(7,067)
Increase in Accounts Payable	6,549
Decrease in Accrued Expenses	<u>(9,407)</u>
Total Adjustments	<u>19,746</u>
Net Cash and Cash Equivalents Provided by Operating Activities	<u>129,210</u>
Cash Flows From Investing Activities:	
Increase in Investments	(151,383)
Capital Expenditures	<u>(6,939)</u>
Net Cash and Cash Equivalents Used for Investing Activities	<u>(158,322)</u>
Net Decrease in Cash and Cash Equivalents	(29,112)
Cash and Cash Equivalents at Beginning of Year	<u>546,703</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 517,591</u></u>

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Combining Statement of Cash Flows
Discretely Presented Component Units
For the Year Ended December 31, 2000

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Transit</u>	<u>Total Component Units</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows From Operating Activities			
Cash Received From Customers	\$892,597	\$145,348	\$1,037,945
Cash Payments for Employee Services and Benefits	(538,754)	(254,703)	(793,457)
Cash Payments to Suppliers for Goods and Services	(768,946)	(2,803,072)	(3,572,018)
Net Cash (Used for) Operating Activities	(415,103)	(2,912,427)	(3,327,530)
Cash Flows From Noncapital Financing Activities			
Grants	0	3,071,987	3,071,987
Transfers From Primary Government	516,734	0	516,734
Net Cash Provided by Noncapital Financing Activities	516,734	3,071,987	3,588,721
Cash Flows From Capital and Related Financing Activities			
Proceeds from Asset Sales	6,892	0	6,892
Capital Grants	573,248	866,809	1,440,057
Acquisition of Capital Assets	(420,865)	(866,809)	(1,287,674)
Net Cash Provided by Capital and Related Financing Activities	159,275	0	159,275
Cash Flows From Investing Activities			
Interest	10,456	22,328	32,784
Net Cash Provided by Investing Activities	10,456	22,328	32,784
Net Increase in Cash and Cash Equivalents	271,362	181,888	453,250
Cash and Cash Equivalents at Beginning of Year	13,982	236,449	250,431
Cash and Cash Equivalents at End of Year	\$285,344	\$418,337	\$703,681

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Combining Statement of Cash Flows
All Proprietary Fund Types
Discretely Presented Component Units (continued)
For the Year Ended December 31, 2000

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Transit</u>	<u>Total Component Units</u>
Reconciliation of Operating (Loss) to Net Cash (Used for) Operating Activities			
Operating Loss	(\$539,494)	(\$2,997,295)	(\$3,536,789)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Depreciation	164,585	280,675	445,260
Gain on Sale of Assets	(6,636)	0	(6,636)
Contributed Services	0	5,061	5,061
Change in Assets and Liabilities:			
Increase in Accounts Receivable	(24,116)	0	(24,116)
Increase in Intergovernmental Receivable	0	(153,675)	(153,675)
Increase in Deposits	(1,754)	0	(1,754)
Increase in Materials and Supplies Inventory	(13,713)	0	(13,713)
Decrease in Prepaid Items	5,989	0	5,989
Decrease in Accounts Payable	(27,201)	(57,268)	(84,469)
(Decrease) Increase in Accrued Wages	190	12,513	12,703
Increase in Compensated Absences Payable	29,201	0	29,201
Decrease in Other Payable	0	(2,438)	(2,438)
Decrease in Accrued Real Estate Taxes Payable	(2,154)	0	(2,154)
Total Adjustments	124,391	84,868	209,259
Net Cash Used for Operating Activities	(\$415,103)	(\$2,912,427)	(\$3,327,530)

See accompanying notes to the general purpose financial statements

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

NOTE 1 - REPORTING ENTITY

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

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

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

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

Lorain County Regional Airport Authority. The Airport Authority is statutorily created as a separate and distinct political subdivision of the State. Lorain County appoints the seven Airport Authority Trustees. As of January, 2001 the number of members of The Airport Authority, was increased to nine members. Lorain County approves the budget and all applications for State and Federal grants. Based on this relationship, the Airport Authority is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Regional Airport Authority, 44050 Russia Road, Elyria, Ohio 44035.

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

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

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation - Fund Accounting

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

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

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

Governmental Fund Types

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

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

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

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

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

Proprietary Fund Types

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

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

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

Fiduciary Fund Types

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

Lorain County, Ohio
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Account Groups

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

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

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

B. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

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

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Estimated special assessment installments which are to be received in subsequent years are reflected as deferred revenue. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have been recorded as deferred revenue.

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Notes to the General Purpose Financial Statements
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C. Budgetary Process

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

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

Estimated Resources. The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenues. The Commission certifies its action to the County by September 1. As part of this certification, the County receives the Official Certificate of Estimated Resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate of Estimated Resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the Certificate of Estimated Resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported in the budgetary statements reflect the amounts in the final amended official Certificate of Estimated Resources issued during 2000.

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

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

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

D. Equity in Pooled Cash and Cash Equivalents and Investments

To improve cash management, cash received by the County is pooled in a central bank account. Moneys for all funds, including the proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet. During 2000, investments were limited to certificates of deposit, interest in STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Federal home Loan Mortgage Company (FHLMC) notes, Federal Securities, commercial paper, and bankers acceptances. These investments

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are stated at fair value. Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned on investments is credited to the general fund, except as stipulated by State statute or County resolution. Interest revenue earned during 2000 totaled \$11,084,658, which includes \$8,071,672 assigned from other County funds.

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

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

E. Inventory

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

F. Interfund Assets/Liabilities

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans or the short-term portion of advances are classified as "interfund receivables/payables." Interfund loans are classified as "Advances to Other Funds" or "Advances from Other Funds" and are offset by a fund balance reserve account.

G. Fixed Assets and Depreciation

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

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

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

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

<u>Description</u>	<u>Years</u>
Vehicles, Equipment and Machinery	5
Furniture and Fixtures	7
Plants	50
Sewerlines	50

Lorain County, Ohio
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H. Capitalization of Interest

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. During 2000, the County had no capitalized interest.

I. Compensated Absences

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

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

J. Accrued and Long-Term Liabilities

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

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

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

K. Contributed Capital

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

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

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L. Fund Balance Reserves

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

M. Interfund Transactions

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

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

N. Intergovernmental Revenues

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

O. Total Columns on General Purpose Financial Statements

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

P. GASB Statements Nos. 33 and 34

This report does not incorporate GASB Statement Nos. 33 and 34, *Recipient Reporting for Certain Shared Nonexchange Revenues and Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, respectively. The County intends to adopt and implement these GASB Statements at the required time. The County has not completed the process of evaluating the impact of adopting these statements, and therefore is unable to disclose the impact that adopting these statements will have on its financial position and results of operations when such statements are implemented.

NOTE 3 – DEFICIT FUND BALANCES/RETAINED EARNINGS

The following funds had deficit fund balances/retained earnings at December 31, 2000:

Lorain County, Ohio
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Special Revenue Funds:

Dog and Kennel	(\$13,316)
Community Based Correctional Facility	(1,285)
Intensive Supervision	(24,408)
Bascule Bridge	(47,769)
Sewer Enterprise Fund	(1,489,666)

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Governmental National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;

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9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

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

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

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

Deposits. At year end, the carrying amount of the County's deposits was \$32,943,219 and the bank balance was \$37,062,441. Of the bank balance:

1. \$1,616,461 was covered by federal depository insurance; and
2. \$35,445,980 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	<u>Category 3</u>	<u>Carrying Value at cost</u>	<u>Fair Value at 12/31/00</u>
FFCB	\$1,508,549	\$1,508,549	\$1,550,627
FHLB	19,787,255	19,787,255	20,145,000
FHLMC	18,903,247	18,903,247	19,238,894
FNMA	23,660,671	23,660,671	24,015,228
U.S Treasury Notes	7,982,500	7,982,500	8,047,500
Commercial Paper	10,885,882	10,885,882	10,885,882
STAR Ohio		18,672,469	18,672,469
FirstMerit Government Money Market Fund		2,609,288	2,609,288
Total Investments		<u><u>\$104,009,861</u></u>	<u><u>\$105,164,888</u></u>

Lorain County, Ohio

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For the Year Ended December 31, 2000

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

STAR Ohio is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7 of The Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2000.

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$138,108,107	\$0
Investments which are part of the cash management pool:		
FNMA	(24,015,228)	24,015,228
FHLB	(20,145,000)	20,145,000
FFCB	(1,550,627)	1,550,627
FHLMC	(19,238,894)	19,238,894
Commercial Paper	(10,885,882)	10,885,882
U.S Treasury Notes	(8,047,500)	8,047,500
STAR Ohio	(18,672,469)	18,672,469
FirstMerit Government Money Market Fund	(2,609,288)	2,609,288
GASB Statement 3	\$32,943,219	\$105,164,888

NOTE 5 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal (used in business) property located in the County. Real property taxes collected in 2000 are levied after October 1, 1999, on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. All property is required to be revalued every six years. Real property taxes collected in 2000 were intended to finance 2000 operations.

Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 88 percent of cost). Public utility property taxes paid in 2000 became a lien December 31, 1999, are levied after October 1, 1999, and are collected in 2000 with real property taxes. 2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of actual value.

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The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2000 was \$10.79 per \$1,000 of assessed value. The assessed values upon which the 2000 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$3,670,290,540
Tangible Personal:	
General	558,408,070
Public Utilities	358,221,040
Total	\$4,586,919,650

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

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

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2000. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2000 operations. The receivable is therefore offset by a credit to deferred revenue.

NOTE 6 - PERMISSIVE SALES AND USE TAX

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

Proceeds of the one-half percent tax are credited to the general fund and the one-fourth percent are credited to the jail facility operation special revenue fund and the jail facility construction capital projects fund. Amounts measurable and available at year-end are accrued as revenue. During 2000, sales tax revenue amounted to \$18,596,540.

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For the Year Ended December 31, 2000

NOTE 7 - RECEIVABLES

Receivables at December 31, 2000, consisted of taxes, accounts (billings for user charged services), special assessments, interfund, accrued interest, loans, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues. Accounts, taxes, special assessments, accrued interest, loans, notes and intergovernmental receivables are deemed collectible in full.

NOTE 8 - FIXED ASSETS AND DEPRECIATION

A summary of the sewer enterprise fund's fixed assets at December 31, 2000, follows:

Land	\$51,684
Vehicles	23,799
Equipment and Machinery	18,002
Plant	222,830
Sewerlines	7,847,173
Construction in Progress	2,906,410
Total	11,069,898
Less: Accumulated Depreciation	(2,086,774)
Net Fixed Assets	\$8,983,124

A summary of changes in general fixed assets at December 31, 2000, follows:

	Balance 1/1/00	Additions	(Deletions)	Balance 12/31/00
Land	\$2,373,152	\$982,359	(\$2,503)	\$3,353,008
Buildings	37,048,660	1,130,207	-	38,178,867
Improvements Other Than Buildings	7,890,420	703,621	(1,196)	8,592,845
Vehicles	5,066,676	388,171	(299,781)	5,155,066
Equipment and Machinery	8,912,201	276,364	(1,539,751)	7,648,814
Furniture and Fixtures	504,712	89,908	(18,957)	575,663
Construction in Progress	38,300	1,778,706	-	1,817,006
Total	\$61,834,121	\$5,349,336	(\$1,862,188)	\$65,321,269

NOTE 9 - CONTRIBUTED CAPITAL

There were no changes in Lorain County's enterprise fund contributed capital during 2000.

NOTE 10 - RISK MANAGEMENT

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

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

<u>Type of Coverage</u>	<u>Coverage</u>	<u>Deductible</u>
Law Professional	\$6,000,000	\$5,000
Automobile Fleet Liability	6,000,000	5,000
Fire	68,104,562	5,000
Boiler and Machinery	100,000,000	5,000
Extra Expense	5,000,000	5,000
Valuable Papers	1,000,000	5,000
Electronic Data Processing	Replacement Cost	5,000
Miscellaneous Equipment	Replacement Cost	5,000
Contractors' Equipment	Actual Cash Value	5,000
Umbrella Liability	5,000,000	0

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

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

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$1,406,242 reported in the fund at December 31, 2000, is estimated by the third-party administrator and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount in 1998, 1999 and 2000 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1998	1,178,388	5,705,784	5,697,469	1,186,703
1999	1,186,703	5,502,356	5,442,327	1,246,732
2000	1,246,732	6,906,183	6,746,673	1,406,242

NOTE 11 - RISK SHARING POOL

The County Risk Sharing Authority, Inc. (CORSA), is a risk sharing pool made up of thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly

Lorain County, Ohio
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participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2000 was \$637,759.

NOTE 12 - JOINTLY GOVERNED ORGANIZATIONS

A. Lorain County Cluster

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

B. Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2000, the County contributed \$39,956.

NOTE 13 - RELATED ORGANIZATIONS

A. Lorain County Metropolitan Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 2000.

B. Lorain County Community College

The County is responsible for appointing the trustees of the Lorain County Community College, but the County's accountability does not extend beyond making the appointments. The College did not receive any funding from the County during 2000.

C. Community Based Correctional Facility

The Community Based Correctional Facility Board is composed of four common pleas court judges from Lorain County and two common pleas court judges from neighboring Medina County. The County's accountability does not extend beyond serving as fiscal agent for pass-through grants. The Community Based Correctional Facility Board did not receive any funding from the County during 2000.

NOTE 14 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System (PERS)

Lorain County contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability, and survivor benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. For calendar year 2000, PERS instituted a temporary employer rollback for state and local governments. The 2000 employer pension contribution rate for Lorain County was 10.84 percent of covered payroll, reduced from 13.55 percent in 1999. For law enforcement employees, the employee contribution is 9.0 percent and the employer contribution is 16.7 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. Lorain County's required contributions to PERS for the years ended December 31, 2000, 1999 and 1998 were \$6,887,563, \$7,780,096, and \$4,680,988, respectively. The full amount has been contributed for 1999 and 1998. Eighty percent has been contributed for 2000 with the remainder being reported as a liability within the general long-term obligations account group.

B. State Teacher's Retirement System (STRS)

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

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

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

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

Plan members are required to contribute 9.3 percent of their annual covered salary and the Lorain County is required to contribute at an actuarially determined rate. The current rate is 14 percent of annual covered payroll. Contribution rates are established and may be amended by STRS Board of Trustees. The Lorain County's contributions to STRS for the years ended December 31, 2000, 1999 and 1998 were \$171,569, \$173,499, and \$135,183, respectively. The full amount has been contributed for 1999 and 1998. Eighty-nine percent has been contributed for 2000 with the remainder being reported as a fund liability.

Lorain County, Ohio
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NOTE 15 - POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System (PERS)

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on authority granted by state statute. The 2000 employer contribution rate was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care for the year 2000. For law enforcement employees, the employer contribution rate was 16.7 percent of which 4.3 percent was used to fund health care.

Benefits are advanced-funded on an actuarially determined basis. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care costs were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$2,673,592. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

B. State Teacher's Retirement System (STRS)

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

By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board currently allocates employer contributions equal to eight percent of covered payroll to the Health Care Reserve Fund. For Lorain County, this amount equaled \$98,039 during 2000. The balance in the Health Care Reserve Fund was \$3.419 billion at June 30, 2000. As of June 30, 2000, eligible benefits recipients totaled 99,011. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000.

June 30, 2000 is the latest date for which information is available.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

NOTE 16 - OTHER EMPLOYEE BENEFITS

Compensated Absences

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

Sick leave is earned at the rate of 3.10 hours to 4.60 hours for every eighty hours worked by various departments. Current policy permits sick leave to be accumulated without limit. At the time of separation with the County, each employee who has five or more years of public service under PERS, shall receive cash payment of sick leave not to exceed 500 hours. The employee shall retain any remaining leave balance for credit upon re-employment in the public service. This sick leave conversion payment shall be based on the employee's rate of pay at the time of separation or death.

The estate of the deceased employee shall be eligible for 100% of the employee's sick leave balance as of the date of their death, providing they are otherwise qualified to receive such benefit (five years of service under PERS). Such payment shall be made in accordance with 2113.04 of the Ohio Revised Code, or shall be paid to the employee's estate.

For governmental funds, the current portion of unpaid compensated absences is that amount expected to be paid using available expendable resources, and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The balance of the liability is reported in the general long-term obligations account group in the amount of \$6,153,060. An accrual of \$43,206 for compensated absences payable is reported within the enterprise fund at year end.

NOTE 17 - OUTSTANDING DEBT

A. Short-Term Debt

Short-term note debt activity for the year ended December 31, 2000, consisted of the following:

	<u>Balance 1/1/00</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/00</u>
2000-4.76% Water/Sewer Improvement Due 2/23/01	\$0	\$157,000	\$0	\$157,000
1999-4.14% Board of Education Due 7/21/00	110,000	0	(110,000)	0
2000-5.00% Board of Education Due 7/21/01	0	100,000	0	100,000
1999-4.00% Sewer Improvements Due 9/15/00	5,274,000	0	(5,274,000)	0
2000-4.75% Sewer Improvements Due 9/14/01	0	4,545,000	0	4,545,000
Total Short-Term Notes	<u>\$5,384,000</u>	<u>\$4,802,000</u>	<u>\$(5,384,000)</u>	<u>\$4,802,000</u>

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

Lorain County, Ohio
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For the Year Ended December 31, 2000

B. Bonded and Other Long-Term Debt

Changes in long-term obligations of the County during 2000 were as follows:

	<u>Balance 1/1/00</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/00</u>
Bond Anticipation Notes-				
Unvoted				
1999-3.83% Water/Sewer Improvement Due 7/21/00	\$176,000	\$0	(\$176,000)	\$0
Total Bond Anticipation Notes- Unvoted	176,000	0	(176,000)	0
General Obligation Bonds-				
Unvoted				
1977-5.375% Administration Building/Parking Deck	240,000	0	(120,000)	120,000
1996-3.80% to 5.50% Public Improvement	7,110,000	0	(280,000)	6,830,000
Total General Obligation Bonds- Unvoted	7,350,000	0	(400,000)	6,950,000
Special Assessment Bonds				
1987-7.875% Sanitary Sewer	800,000	0	(100,000)	700,000
2000-5.480% Allison Ditch Improvement	0	6,721	(6,721)	0
1997-6.50% Beechwood Waterline	11,060	0	(2,510)	8,550
2000-4.45% to 5.95% Sanitary Sewer	0	575,000	0	575,000
Total Special Assessment Bonds	811,060	581,721	(109,231)	1,283,550
OWDA Loans				
Sewer Improvement 101 - 5.20%	519,238	0	(28,817)	490,421
Sewer Improvement 102 - 4.80%	988,645	0	(48,542)	940,103
Sewer Improvement 103 - 4.56%	330,341	0	(15,062)	315,279
Total OWDA Loans	1,838,224	0	(92,421)	1,745,803
Capital Leases	111,387	0	(69,040)	42,347
Compensated Absences	5,671,492	1,124,256	(642,688)	6,153,060
Intergovernmental Payable	2,027,127	6,377,233	(7,103,375)	1,300,985
Total General Long-Term Obligations	<u>\$17,985,290</u>	<u>\$8,083,210</u>	<u>\$8,592,755</u>	<u>\$17,475,745</u>

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Capital leases will be paid from the fund which utilizes the assets. Compensated absences reported in the "compensated absences payable" account will be paid from the fund which the employees' salaries are paid. The

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intergovernmental payable represents contractually required pension contribution paid outside the available period and will be paid from the fund which the employees are paid.

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

The following is a summary of the future annual principal and interest debt service requirements for long-term obligations; which includes interest of \$3,519,980 in General Obligations, \$631,512 in Special Assessments and \$642,164 in OWDA Loans:

<u>Year</u>	<u>General Obligation</u>	<u>Special Assessments</u>	<u>OWDA Loans</u>
2001	\$ 772,445	\$ 207,847	\$ 180,828
2002	648,235	201,629	180,826
2003	644,510	192,854	180,827
2004	645,020	180,800	180,829
2005	649,510	171,965	180,829
2006-2010	3,230,710	468,675	904,141
2011-2015	3,230,725	248,495	579,687
2016-2020	<u>648,825</u>	<u>242,797</u>	-
	<u>10,469,980</u>	<u>\$ 1,915,062</u>	<u>\$ 2,387,967</u>

NOTE 18 - CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2000, there were fourteen series of Healthcare Revenue Bonds and seven Economic Development Bonds outstanding with aggregate principal amounts payable of \$476,795,000 and \$21,426,805, respectively.

NOTE 19 - CAPITAL LEASES

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

<u>Year</u>	<u>Payments</u>
2001	\$50,379
Total Minimum Lease Payments	50,379
Less: Amount Representing Interest	(8,032)
Present Value of Minimum Lease Payments	<u>\$42,347</u>

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

NOTE 20 - INTERFUND TRANSACTIONS

As of December 31, 2000, interfund transactions were as follows:

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	Due From	Due To
General Fund	\$39,508	\$19,179
Special Revenue Funds		
Solid Waste	0	1,573
Community Based Correction Facility	0	1,285
Job and Family Services	0	87,553
Real Estate Assessment	0	1,382
Motor Vehicle Gasoline Tax	22,966	181
Youth Services	0	126
Reclaim Ohio	0	294
Children Services	0	13,325
MRDD	0	97
Golden Acres	0	225
Metropolitan Enforcement Group	0	818
9-1-1 System	0	30
Total Special Revenue Funds	22,966	106,889
Internal Service Fund	63,668	0
Agency Funds		
Soil & Water	0	74
Total - All Funds	\$126,142	\$126,142

	Advances to Other Funds	Advances from Other Funds
General Fund	\$6,057,128	\$0
Special Revenue		
Dog and Kennel	0	150,000
COPS	0	25,382
ABLE Grant	0	2,487
Intensive Supervision	0	85,171
Bascule Bridge	0	125,000
Local Integration Project	0	2,362
Medicaid Outreach	0	34,850
Court Mediation	0	46,683
Community Mental Health	500,000	0
T-Federal	0	2,600
CDBG	0	269,492
Prosecutor Victim Witness	0	20,000
Total Special Revenue Funds	500,000	764,027

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Capital Project Fund		
Q Construction	0	5,677,224
Enterprise Fund		
Sanitary Sewer	0	62,500
Agency Fund		
Family and Children First Council	0	53,377
Total - All Funds	\$6,557,128	\$6,557,128

	Interfund Receivables	Interfund Payables
General Fund	\$3,978,564	\$0
Special Revenue		
ABLE Grant	0	7,000
Substance Abuse/M.H.	0	15,000
D R Violent Offender	0	25,000
D R Drug Court	0	50,000
Bascule Bridge	0	50,000
Community Mental Health	200,000	0
Community Mental Health-Medicaid	0	200,000
T-Federal	0	98,500
CDBG	0	481,000
Total Special Revenue Funds	200,000	926,500
Capital Project Fund		
Q Construction	0	3,102,064
Agency Fund		
Family and Children First Council	0	150,000
Total - All Funds	\$4,178,564	\$4,178,564

NOTE 21 - BUDGETARY BASIS OF ACCOUNTING

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

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

- a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).

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

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

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$8,338,344	\$2,085,664	\$2,178,325	\$(1,572,041)
Revenue Accruals	(2,893,770)	(2,428,801)	(180,829)	(86,869)
Advances In	603,932	986,500	0	3,102,064
Expenditure Accruals	286,276	3,256,897	(401,171)	(215,693)
Advances Out	(4,038,564)	(718,318)	0	(85,614)
Encumbrances	(1,591,625)	(3,783,504)	0	(5,856,302)
Budget Basis	<u>\$704,593</u>	<u>\$(601,562)</u>	<u>\$1,596,325</u>	<u>\$(4,714,455)</u>

NOTE 22 - FOOD STAMPS

The County's Department of Job and Family Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Lorain County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food stamp activity in the County's Department of Job and Family Services for the year ended December 31, 2000, follows:

<u>Balance 1/1/00</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance 12/31/00</u>
\$56,468	-0-	(\$1,318)	\$55,150

NOTE 23 - CONTINGENT LIABILITIES

A. Grants

The County received financial assistance from Federal and State agencies in the forms of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of

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the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County at December 31, 2000.

B. Litigation

As of December 31, 2000, the County was a party to various other legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

NOTE 24 - RELATED PARTY TRANSACTIONS

During 2000 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. Murray Ridge Production Center, Inc., a discretely presented component unit of Lorain County, disclosed \$320,860 for such contributions.

NOTE 25 - CONTRACTUAL COMMITMENTS

During 2000, the County entered into various contracts for building construction and renovations totaling \$1,577,413. The amount paid on the contracts was \$1,360,631, leaving an outstanding contractual commitment of \$216,782.

NOTE 26 - SUBSEQUENT EVENT

On February 23, 2001, the Water/Sewer Improvement Bond Anticipation Note was refinanced. The refinanced principal amount outstanding is \$138,000 which is due February 22, 2002. Accordingly, the principal amount outstanding on December 31, 2000 (\$157,000) is presented in the Short-Term Obligations Account Group.

NOTE 27 - LORAIN COUNTY REGIONAL AIRPORT AUTHORITY

1. Reporting Entity

The Lorain County Regional Airport Authority (Airport) was established pursuant to Ohio Revised Code Section 308.03 by resolution of the Lorain County Commissioners. The Airport is governed by a seven member Board of Trustees (Board) all of whom are appointed by the Lorain County Commissioners. The Lorain County Commissioners approve the Airport budget and all applications for State and Federal grants. The Board adopts annual appropriations, have title to the land and one of the buildings of the Airport, hire and fire Airport staff, and authorize Airport expenditures.

The reporting entity is comprised of the stand-alone government, component units and other organizations that are included to ensure that the financial statements of the Airport are not misleading. The stand-alone government consist of all departments, boards and agencies that are not legally separate from the Airport. Component units are legally separate organizations for which the Airport is financially accountable. The Airport is financially accountable for an organization if the Airport appoints a voting majority of the organization's governing board and (1) the Airport is able to significantly influence the programs or services performed or provided by the organization; or (2) the Airport is legally entitled to or can otherwise access the organization's resources; the Airport is legally obligated or has otherwise assumed the responsibility to financed deficits of or provide financial support to the organization; or the Airport is obligated for the debt of the organization. The Airport is a component unit of Lorain County.

As of January, 2001 the number of members of the Airport Board of Trustees was increased to nine members.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. Summary of Significant Accounting Policies

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

Basis of accounting and measurement focus – The financial statements of Airport have been prepared on the accrual basis in conformity with generally accepted accounting principles as applied to government units. On this basis of accounting, revenues are recognized when earned and become measurable and expenses are recognized when they are incurred, if measurable. Fund equity (i.e. net assets) is segregated into contributed capital and retained earnings. Enterprise fund operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net assets.

Cash and Cash equivalents – For purposes of the statement of cash flows, the Airport considers all highly liquid investments with a maturity of three months or less (demand deposits with banks) to be cash equivalents. During 2000, Airport investments were limited to interest bearing deposit accounts.

Inventories – Inventories are recorded at cost on a first-in, first-out basis.

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

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

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

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

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

3. Deposits

The Ohio Revised Code classifies monies held by the Airport into three categories.

- a) Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the Airport treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.
- b) Inactive deposits are public deposits that Board has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Lorain County, Ohio

Notes to the General Purpose Financial Statements For the Year Ended December 31, 2000

- c) Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts

Interim monies may be deposited or invested in the following securities:

- 1) U.S. Treasury Notes, Bills, Bonds, or any other obligation or security issued by the U.S Treasury or any other obligation guaranteed as to principal and interest to the U.S. Treasury;
- 2) Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or Instrumentality, including but not limiting to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- 3) Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement exceeds the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- 4) Bonds and other obligations of the State of Ohio;
- 5) No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and,
- 6) The State Treasurer's investment pool (STAROhio).

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the Airport, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions.

Payment for investments may be made only upon delivery of the securities representing the investments to the Airport or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

Protection of the Airport's deposits is provided by the Federal Deposit Insurance Corporation (FDIC) and by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

At year-end, the carrying amount of the Airport's deposits was \$285,344 (which included petty cash of \$650) and the bank balance was \$369,218. Of the bank balance, \$100,000 was covered by federal depository insurance and \$269,218 was uninsured. Although the securities were held by pledging financial institutions trust department or agent in the Airport's name and all Ohio Revised Code requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the Airport to a successful claim by the FDIC.

GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements" requires the Airport's investments to be categorized to give an indication of the level of risk assumed by the Airport at year end. Category 1 includes investments that are insured or registered for which securities are held by the Airport or its agent in the Airport's name. Category 2 includes uninsured and unregistered investments which are held by the counter-party's trust department or agent in the Airport's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counter-party, or by its trust department or agent but not in the Airport's name. The Airport had no investments at year end.

4. Receivables

In the normal course of operating the Airport, credit is granted to Airport tenants and customers. The Board believes no allowance for receivables doubtful of collection is necessary, and none has been provided.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

5. Lease of Premises

Various lease agreements have been entered into for land rental through December 1, 2018, with options to extend the lease terms. Future base rental income for the leases as of December 31, 2000 are as follows:

2001	\$ 37,631
2002	37,631
2003	37,631
2004	37,631
2005	37,631
Thereafter	126,665

A 99 year lease agreement has also been entered into for land rental of three parcels of land totaling 2.7105 acres through the year 2078 and renewable forever. The lease provides for a base ground rental use of \$7,289 per year to be adjusted upward by a function of the Consumer Price Index. For the year ended December 31, 2000 rental income was \$8,112.

6. Pension Plan

All Airport participate in the Public Employees Retirement System of Ohio (PERS) a cost sharing, multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefits is provided by Ohio Revised Code Section 145. PERS issues a publicly available financial report that includes financial statements and required supplementary information which may be obtained by writing to Public Employees Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 1-800-222-7377.

Plan members are required to contribute 8.5 percent of the annual covered salary and the Airport is required to contribute an actuarially determined rate. The PERS retirement board instituted a temporary employer contribution rollback for calendar year 2000. For the Airport, the rate was 6.54 percent of covered payroll. The Ohio Revised Code provides statutory authority for contribution requirements of plan members and the Airport. The Airport contribution to PERS for the years ending December 31, 2000, 1999 and 1998 was \$44,020, \$39,769 and \$17,708, respectively, equal to the required contributions for those years.

7. Other Post Employment Benefits (OPEB)

In addition to the pension benefits described in Note 4, PERS provides post retirement health care coverage, in accordance with the Ohio Revised Code, to age and service retirees with 10 or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Post Employment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides the statutory authority for employer contributions. For the calendar year 2000 Airport contributions, equal to 4.3 percent of covered payroll was used to fund health care expenses.

OPEB is financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. The actuarial value of PERS net assets available for OPEB at December 31, 1999 was \$10,805,500. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used were \$12,473,600 and \$1,668,100 respectively. The number of active contributing participants was 401,339.

8. Compensated Absences

The Airport allows employees to accumulate unused sick leave. Upon termination, an employee with ten (10) or more years of service shall receive cash payment for one-half (1/2) of the value of his or her legally accrued and unused sick leave, to a

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

maximum of four hundred eighty (480) hours. In December, 1999 the Board signed an employment contract with the new Airport Executive Director which granted him 1,800 hours of previously accrued sick time. Upon termination he is eligible for 1/3 of the value of his legally accrued and unused sick time. This sick leave conversion payment shall be based on the employee's rate of pay at the time of retirement. Sick leave benefits are accrued as a liability using the vesting method.

Earned vacation time may be carried forward at the discretion of the Airport Director. At December 31, 2000 the liability for accrued vacation leave and sick leave is approximately \$41,816.

In March, 2001, the sick leave policy was amended to limit accumulated unused sick leave. The new policy provides that upon an employee's death or retirement, the employee shall receive cash payment of one-third (1/3) of the value of his or her legally accrued and unused sick leave, to a maximum of 333 1/3 hours. The sick leave conversion payment shall be based on the average of the employees base salary rates for the most recent three years.

9. Risk Management

The Airport is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injury to employees; and natural disasters. Through Lorain County, the Airport is covered under the County Risk Sharing Authority, Inc. (CORSA). CORSA is a risk sharing pool made up of thirty-nine counties in Ohio and was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group of primary and excess insurance/self-insurance and risk management program. CORSA insures the Airport for general liability, errors and omissions, property and automobile. The Airport has purchased commercial insurance for aviation and airport and hangerkeepers liability. The Airport also carries employee health and accident insurance and a bond on key management positions. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 28 - LORAIN COUNTY TRANSIT

1. Organization and Significant Accounting Policies

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

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

Operations - Lorain County Transit has no dedicated local funding source. The Transit received local operating subsidies from Lorain County of \$1,616,794 and \$276,568 for the years 2000 and 1999, respectively. The Transit is dependent on Lorain County for operating and capital subsidies. Management plans to continue requesting annual subsidies from Lorain County until such time as a dedicated local funding source is obtained (e.g. sales tax levy).

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

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

Lorain County, Ohio

Notes to the General Purpose Financial Statements For the Year Ended December 31, 2000

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

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

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

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

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

<u>Description</u>	<u>Years</u>
Transportation Equipment	6-10
Other Equipment	10
Facilities	25

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

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

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

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

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

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

2. Deposits and Investments

Ohio law requires the classification of funds held by the Transit into three categories. Category 1 consists of "active" funds – those funds required to be kept in a "cash" or "cash equivalent" status for immediate use by the Transit. Such funds must

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

be maintained either as cash in the Transit treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

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

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

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

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

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

Deposits

- | | |
|------------|--|
| Category 1 | Insured or collateralized with securities held by the Transit or by its agent in the Transit's name. |
| Category 2 | Collateralized with securities held by the pledging financial institution's trust department or agent in the Transit's name. |

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

Investments

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

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

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

Deposits – All deposits are carried at cost. At year end, the carrying amounts of the Transit's deposits were \$418,337 at December 31, 2000, with bank balances of \$425,399. Of the bank balances, \$160,029 was covered by Federal Depository Insurance. The remaining amount of \$265,370 was classified as risk category 3.

The Transit did not have any investments during 2000.

3. Defined Benefit Pension Plan

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

Public Employees Retirement System of Ohio

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

The Lorain County Transit contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing, multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by State statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand alone financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5 percent. The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20 percent for state and local government divisions. The 2000 employer contribution rate for local government employer units was 10.84 percent of covered payroll, 6.54 percent to fund the pension and 4.3 percent to fund health care. The 1999 and 1998 employer contribution rates were 13.55 percent. The contribution requirements of plan members and the City are established and may be amended by the Public Employees Retirement Board. The Transit's contribution to the PERS of Ohio for the years ending December 31, 2000, 1999, and 1998 were \$17,990, \$17,923, and \$20,247, respectively, which were equal to the required contributions for each year.

The PERS of Ohio provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the PERS of Ohio is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the 2000 employer contribution rate (identified above) that was used to fund health care for the year 2000 was 4.3 percent of covered payroll, which amounted to \$9,101.

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the PERS of Ohio's latest actuarial review performed as of December 31, 1999. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25 percent of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75 percent. An annual increase of 4.75 percent compounded annually is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75 percent base increase, were assumed to range from 0.54 percent to 5.1 percent. Health care costs were assumed to increase 4.75 percent annually.

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The actuarial value of the PERS of Ohio net assets available for OPEB at December 31, 1999 was \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

4. Contingencies

Federal and State Grants

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

5. Grants, Reimbursements, and Special Fare Assistance

Grants, reimbursements, and special fare assistance included in the statement of revenues and expenses for the year ended December 31, 2000 consist of the following:

<u>Federal</u>	
FTA Operating Assistance	\$ 434,880
FTA Planning Grants	136,177
FTA Capital Grants Reimbursing Operating Expenses	791,141
Total	\$1,362,198
 <u>State</u>	
ODOT Operating Assistance	\$ 33,206
ODOT Planning Assistance	17,022
ODOT Elderly Fare Assistance	69,906
ODOT Capital Grants Reimbursing Operating Expenses	143,402
ODOT Capital Assistance	3,270
Total	\$ 266,806
 <u>Local</u>	
Operating Assistance and Reimbursements	\$ 1,934,744
Total	\$ 1,934,744

6. Risk Management

The Transit is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. Commercial insurance has been obtained through Schlather Insurance

Lorain County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Agency, Inc. to cover damage or destruction to the Transit's property and for public liability, personal injury, and third-party property damage claims.

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

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

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

NOTE 29 - MURRAY RIDGE PRODUCTION CENTER, INC.

1. Summary of Significant Accounting Policies

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

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

- B. Income Taxes - Murray Ridge Production Center, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- C. Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Mental Retardation/Developmental Disabilities. During the year ended June 30, 2000 the value of these services was estimated to be \$320,860.
- D. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Concentrations of Credit Risk

Financial instruments that potentially subject the organization to credit risk include cash on deposit with five financial institutions amounting to \$517,591 at June 30, 2000 which was insured for \$302,329 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$224,171 at June 30, 2000.

3. Investments

Investments at June 30, 2000 consist of various corporate bonds which are recorded at fair value.

COMBINING, INDIVIDUAL FUND
AND
ACCOUNT GROUP
STATEMENTS AND SCHEDULES

General Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Revenues					
Property and Other Taxes	\$ 5,389,629	\$ 5,389,629		\$ 5,389,629	\$ -
Sales Tax	12,557,714	12,557,714		12,557,714	-
Charges for Services	1,141,105	1,140,892		1,140,892	(213)
Licenses, Permits and Fees	7,726,180	7,673,228		7,673,228	(52,952)
Fines and Forfeitures	1,286,857	1,285,586		1,285,586	(1,271)
Intergovernmental	10,717,801	10,718,332		10,718,332	531
Interest	8,053,438	8,071,715		8,071,715	18,277
Other	1,524,323	1,582,190		1,582,190	57,867
Total Revenues	48,397,047	48,419,286		48,419,286	22,239
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Commissioners:					
Salaries and Wages	1,058,853	1,049,040	-	1,049,040	9,813
Fringe Benefits	138,029	122,506	-	122,506	15,523
Supplies and Materials	25,171	14,312	1,453	15,765	9,406
Contractual Services	27,142	21,755	3,049	24,804	2,338
Equipment	29,200	25,869	2,711	28,580	620
Other	50,166	25,285	7,952	33,237	16,929
Total Commissioners	1,328,561	1,258,767	15,165	1,273,932	54,629
Auditor:					
Salaries and Wages	1,100,480	1,099,424	-	1,099,424	1,056
Fringe Benefits	131,605	131,605	-	131,605	-
Supplies and Materials	46,767	41,436	-	41,436	5,331
Contractual Services	184,743	132,430	33,389	165,819	18,924
Equipment	38,624	6,923	25,590	32,513	6,111
Other	42,465	25,203	11,216	36,419	6,046
Total Auditor	1,544,684	1,437,021	70,195	1,507,216	37,468
Treasurer:					
Salaries and Wages	299,377	288,389	-	288,389	10,988
Fringe Benefits	38,050	34,253	-	34,253	3,797
Supplies and Materials	27,970	20,236	-	20,236	7,734
Contractual Services	8,214	6,419	-	6,419	1,795
Equipment	13,551	2,227	8,599	10,826	2,725
Other	7,706	6,411	-	6,411	1,295
Total Treasurer	394,868	357,935	8,599	366,534	28,334

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Prosecuting Attorney:					
Salaries and Wages	2,172,880	2,135,034	-	2,135,034	37,846
Fringe Benefits	361,237	291,364	-	291,364	69,873
Supplies and Materials	30,306	26,122	2,489	28,611	1,695
Contractual Services	8,633	6,719	738	7,457	1,176
Equipment	84,862	50,183	4,004	54,187	30,675
Other	61,603	50,501	-	50,501	11,102
Total Prosecuting Attorney	2,719,521	2,559,923	7,231	2,567,154	152,367
Records Center:					
Salaries and Wages	75,485	74,030	-	74,030	1,455
Fringe Benefits	10,381	8,314	-	8,314	2,067
Supplies and Materials	16,106	11,488	853	12,341	3,765
Contractual Services	33,698	24,961	905	25,866	7,832
Equipment	109,452	43,282	62,144	105,426	4,026
Other	500	-	-	-	500
Total Records Center	245,622	162,075	63,902	225,977	19,645
Board of Revisions:					
Salaries and Wages	60,070	48,973	-	48,973	11,097
Fringe Benefits	9,822	5,500	-	5,500	4,322
Supplies and Materials	1,598	1,206	-	1,206	392
Equipment	5,611	421	5,000	5,421	190
Other	968	968	-	968	-
Total Board of Revisions	78,069	57,068	5,000	62,068	16,001
Board of Elections:					
Salaries and Wages	1,174,981	1,115,553	-	1,115,553	59,428
Fringe Benefits	134,000	102,985	-	102,985	31,015
Supplies and Materials	52,603	47,806	-	47,806	4,797
Contractual Services	212,897	166,907	1,654	168,561	44,336
Equipment	9,000	7,066	-	7,066	1,934
Other	61,646	30,835	20,211	51,046	10,600
Total Board of Elections	1,645,127	1,471,152	21,865	1,493,017	152,110
Community Maintenance:					
Salaries and Wages	952,948	932,159	-	932,159	20,789
Fringe Benefits	131,368	112,290	-	112,290	19,078
Supplies and Materials	670,880	546,344	25,118	571,462	99,418
Contractual Services	2,373,753	2,281,104	41,791	2,322,895	50,858
Equipment	42,824	18,988	7,066	26,054	16,770
Capital Outlay	1,651,929	912,115	396,370	1,308,485	343,444
Other	5,785	3,211	655	3,866	1,919
Total Community Maintenance	5,829,487	4,806,211	471,000	5,277,211	552,276

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Community Development:					
Salaries and Wages	241,950	230,222	-	230,222	11,728
Fringe Benefits	34,073	26,530	-	26,530	7,543
Supplies and Materials	8,656	1,730	84	1,814	6,842
Contractual Services	179,750	52,290	99,585	151,875	27,875
Other	26,673	17,724	1,148	18,872	7,801
Total Community Development	491,102	328,496	100,817	429,313	61,789
Recorder:					
Salaries and Wages	464,311	459,023	-	459,023	5,288
Fringe Benefits	62,321	55,697	-	55,697	6,624
Supplies and Materials	11,173	9,484	-	9,484	1,689
Other	9,190	6,106	-	6,106	3,084
Total Recorder	546,995	530,310	-	530,310	16,685
Insurance/Pensions/Taxes:					
Fringe Benefits	3,584,172	3,211,738	-	3,211,738	372,434
Other	66,887	37,630	-	37,630	29,257
Total Insurance/Pensions/Taxes	3,651,059	3,249,368	-	3,249,368	401,691
Miscellaneous:					
Fringe Benefits	8,090	8,090	-	8,090	-
Supplies and Materials	8,595	8,595	-	8,595	-
Contractual Services	676,601	444,710	231,891	676,601	-
Equipment	225,603	25,603	-	25,603	200,000
Other	1,812,820	809,940	-	809,940	1,002,880
Total Miscellaneous	2,731,709	1,296,938	231,891	1,528,829	1,202,880
Total General Government - Legislative and Executive	21,206,804	17,515,264	995,665	18,510,929	2,695,875
Judicial:					
Court of Appeals:					
Contractual Services	203,951	164,667	-	164,667	39,284
Total Court of Appeals	203,951	164,667	-	164,667	39,284

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Common Pleas Court:					
Salaries and Wages	1,479,106	1,475,422	-	1,475,422	3,684
Fringe Benefits	215,738	179,465	-	179,465	36,273
Supplies and Materials	68,504	27,001	200	27,201	41,303
Contractual Services	1,124,575	710,843	3,857	714,700	409,875
Equipment	79,900	53,499	4,389	57,888	22,012
Other	40,198	17,702	-	17,702	22,496
Total Common Pleas Court	3,008,021	2,463,932	8,446	2,472,378	535,643
Domestic Relations-Domestic Relations:					
Salaries and Wages	1,634,248	1,628,285	-	1,628,285	5,963
Fringe Benefits	194,499	192,153	-	192,153	2,346
Supplies and Materials	32,159	26,473	5,137	31,610	549
Contractual Services	25,261	21,736	1,077	22,813	2,448
Equipment	5,000	4,396	598	4,994	6
Other	45,185	41,613	300	41,913	3,272
Total Domestic Relations - Domestic Relations	1,936,352	1,914,656	7,112	1,921,768	14,584
Domestic Relations-Juvenile Probation:					
Salaries and Wages	1,116,982	1,107,149	-	1,107,149	9,833
Fringe Benefits	132,804	132,733	-	132,733	71
Supplies and Materials	20,164	18,099	2,059	20,158	6
Contractual Services	217,994	193,545	1,853	195,398	22,596
Equipment	10,000	1,057	5,200	6,257	3,743
Other	37,944	35,133	-	35,133	2,811
Total Domestic Relations - Juvenile Probation	1,535,888	1,487,716	9,112	1,496,828	39,060
Domestic Relations-Juvenile Detention Home:					
Salaries and Wages	1,030,362	994,079	-	994,079	36,283
Fringe Benefits	119,789	119,766	-	119,766	23
Supplies and Materials	257,666	230,026	14,140	244,166	13,500
Contractual Services	230,032	186,781	41,633	228,414	1,618
Equipment	5,000	3,897	1,098	4,995	5
Other	11,200	8,369	-	8,369	2,831
Total Domestic Relations-Juvenile Detention Home	1,654,049	1,542,918	56,871	1,599,789	54,260

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Domestic Relations-Child Support:					
Salaries and Wages	298,894	295,927	-	295,927	2,967
Fringe Benefits	77,845	76,528	-	76,528	1,317
Supplies and Materials	14,302	12,787	1,240	14,027	275
Contractual Services	38,348	36,846	1,010	37,856	492
Other	12,200	2,881	-	2,881	9,319
Total Domestic Relations-Child Support:	441,589	424,969	2,250	427,219	14,370
Domestic Relations-Hazel Webber Home:					
Salaries and Wages	412,206	400,860	-	400,860	11,346
Fringe Benefits	47,814	47,712	-	47,712	102
Supplies and Materials	9,500	7,843	-	7,843	1,657
Contractual Services	40,600	32,303	110	32,413	8,187
Equipment	400	400	-	400	-
Other	4,300	2,652	-	2,652	1,648
Total Domestic Relations-Hazel Webber Home	514,820	491,770	110	491,880	22,940
Probate Court:					
Salaries and Wages	354,522	350,956	-	350,956	3,566
Fringe Benefits	45,197	41,633	-	41,633	3,564
Supplies and Materials	14,597	11,563	2,727	14,290	307
Contractual Services	30,345	24,627	2,858	27,485	2,860
Equipment	52,206	47,414	526	47,940	4,266
Other	18,610	7,107	-	7,107	11,503
Total Probate Court	515,477	483,300	6,111	489,411	26,066
Clerk of Courts:					
Salaries and Wages	791,916	791,901	-	791,901	15
Fringe Benefits	100,258	94,786	-	94,786	5,472
Supplies and Materials	41,399	38,667	1,323	39,990	1,409
Contractual Services	60,345	48,418	8,481	56,899	3,446
Equipment	3,000	1,781	-	1,781	1,219
Other	8,611	1,182	2,330	3,512	5,099
Total Clerk of Courts	1,005,529	976,735	12,134	988,869	16,660
Municipal Court:					
Salaries and Wages	540,032	434,415	-	434,415	105,617
Fringe Benefits	106,340	64,197	-	64,197	42,143
Contractual Services	170,669	152,904	-	152,904	17,765
Total Municipal Courts	817,041	651,516	-	651,516	165,525

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Education Law Libraries:					
Salaries and Wages	41,980	41,883	-	41,883	97
Fringe Benefits	6,242	5,101	-	5,101	1,141
Total Education Law Libraries	48,222	46,984	-	46,984	1,238
Total General Government - Judicial	11,680,939	10,649,163	102,146	10,751,309	929,630
Public Safety:					
Coroner:					
Salaries and Wages	280,490	280,371	-	280,371	119
Fringe Benefits	34,735	34,693	-	34,693	42
Supplies and Materials	24,734	8,107	2,756	10,863	13,871
Contractual Services	60,877	49,783	4,908	54,691	6,186
Other	9,058	8,198	-	8,198	860
Total Coroner	409,894	381,152	7,664	388,816	21,078
Sheriff:					
Salaries and Wages	3,508,543	3,454,781	-	3,454,781	53,762
Fringe Benefits	580,853	507,185	-	507,185	73,668
Supplies and Materials	207,322	171,802	28,272	200,074	7,248
Contractual Services	96,756	56,105	14,889	70,994	25,762
Equipment	171,691	123,211	21,318	144,529	27,162
Other	93,061	86,108	-	86,108	6,953
Total Sheriff	4,658,226	4,399,192	64,479	4,463,671	194,555
Hazardous Materials Coordination:					
Salaries and Wages	51,328	50,867	-	50,867	461
Fringe Benefits	7,079	6,220	-	6,220	859
Supplies and Materials	1,904	543	-	543	1,361
Equipment	355	355	-	355	-
Other	3,500	3,323	-	3,323	177
Total Hazardous Materials Coordination	64,166	61,308	-	61,308	2,858
Community Disaster Services:					
Salaries and Wages	87,296	85,727	-	85,727	1,569
Fringe Benefits	11,583	10,215	-	10,215	1,368
Supplies and Materials	8,541	6,776	-	6,776	1,765
Contractual Services	18,146	16,990	-	16,990	1,156
Equipment	22,531	12,977	9,413	22,390	141
Other	8,507	8,146	-	8,146	361
Total Community Disaster Services	156,604	140,831	9,413	150,244	6,360
Total Public Safety	5,288,890	4,982,483	81,556	5,064,039	224,851

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
Public Works:					
Engineer:					
Salaries and Wages	189,494	188,738	-	188,738	756
Fringe Benefits	25,806	21,536	-	21,536	4,270
Supplies and Materials	4,530	2,301	45	2,346	2,184
Contractual Services	5,000	2,529	-	2,529	2,471
Equipment	12,765	9,211	3,009	12,220	545
Other	3,044	1,867	-	1,867	1,177
Total Public Works	240,639	226,182	3,054	229,236	11,403
Health:					
Registration of Vital Statistics:					
Contractual Services	4,734	4,188	-	4,188	546
Total Health	4,734	4,188	-	4,188	546
Human Services:					
Soldiers' Relief Commission Board:					
Salaries and Wages	230,750	227,721	-	227,721	3,029
Fringe Benefits	34,761	27,647	-	27,647	7,114
Supplies and Materials	9,736	5,573	2,756	8,329	1,407
Contractual Services	1,300	1,233	-	1,233	67
Equipment	3,447	3,036	408	3,444	3
Other	292,524	286,043	-	286,043	6,481
Total Soldiers' Relief Commission Board	572,518	551,253	3,164	554,417	18,101
Public Assistance:					
Other - Grants	722,475	722,475	-	722,475	-
Total Public Assistance	722,475	722,475	-	722,475	-
Total Human Services	1,294,993	1,273,728	3,164	1,276,892	18,101
Capital Outlay:					
Capital Improvements	4,139,623	3,379,656	253,196	3,632,852	506,771
Intergovernmental:					
Contractual Services	78,305	74,596	-	74,596	3,709
Other - Grants	4,272,281	4,082,883	152,844	4,235,727	36,554
Total Intergovernmental	4,350,586	4,157,479	152,844	4,310,323	40,263
Total Expenditures	48,207,208	42,188,143	1,591,625	43,779,768	4,427,440
Excess of Revenues Over (Under) Expenditures	189,839	6,231,143	(1,591,625)	4,639,518	4,449,679

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Other Financing Sources (Uses)					
Advances - In	603,932	603,932	-	603,932	-
Advances - Out	(4,188,564)	(4,038,564)	-	(4,038,564)	150,000
Operating Transfers - In	40,222	40,222	-	40,222	-
Operating Transfers - Out	(12,751,124)	(540,515)	-	(540,515)	12,210,609
Total Other Financing Sources (Uses)	(16,295,534)	(3,934,925)	-	(3,934,925)	12,360,609
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(16,105,695)	2,296,218	<u>\$ (1,591,625)</u>	<u>\$ 704,593</u>	<u>\$ 16,810,288</u>
Fund Balance at Beginning of Year	32,360,851	32,360,851			
Fund Balance at End of Year	<u>\$ 16,255,156</u>	<u>\$ 34,657,069</u>			

Special Revenue Funds

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

Jail Facility Operation – To account for sales tax revenues used to operate the county's jail facilities.

Dog and Kennel – To account for the dog warden's operations, financed by the sale of dog tags and fine collections.

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

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

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

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

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

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

Certificate of Title – To account for revenues derived from charges for services expended for purchase of equipment and supplies for the clerk of courts certificate of title office.

Recorder's Equipment – To account for revenues derived from charges for services expended for purchase of equipment and supplies for the recorder's office.

Intensive Supervision – To account for various revenues used for supervision of criminal offenders.

Motor Vehicle Gasoline Tax – To account for revenue derived from motor vehicle license registrations and gasoline tax. Expenditures are restricted by State law to County road and bridge repair and improvement programs.

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

Community Housing Improvement – To account for Federal and State grants used for community housing improvement projects.

Youth Services – To account for State grants used for youth employment projects, group homes and juvenile delinquency prevention programs.

Special Revenue Funds

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

911 System – To account for tax revenues expended for operations of a County 911 system.

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

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

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

Special Revenue Funds

(continued)

Community Mental Health Medicaid – To capture mental health “Medicaid” activities in compliance with guidelines set by the state.

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

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

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

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

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	<u>Jail Facility Operation</u>	<u>Dog and Kennel</u>	<u>Solid Waste</u>	<u>Community Based Correctional Facility</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 2,996,362	\$ 113,396	\$ 2,025,523	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-
Receivables:				
Sales Tax	876,384	-	-	-
Accounts	-	36,748	153,039	-
Interfund	-	-	-	-
Accrued Interest	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Agency Funds:				
Property and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Receivable	-	230	8,471	-
Materials and Supplies				
Inventory	-	-	-	-
Notes Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Advances to Other Funds	-	-	-	-
Total Assets	<u>\$ 3,872,746</u>	<u>\$ 150,374</u>	<u>\$ 2,187,033</u>	<u>\$ -</u>
Liabilities				
Accounts Payable	\$ 31,931	\$ 4,530	\$ 6,935	\$ -
Contracts Payable	65,554	-	2,331	-
Retainage Payable	2,234	-	-	-
Accrued Wages	271,084	8,078	5,756	-
Compensated Absences Payable	-	1,082	974	-
Interfund Payable	-	-	-	-
Due to Other Funds	-	-	1,573	1,285
Intergovernmental Payable	-	-	-	-
Advances from Other Funds	-	150,000	-	-
Deferred Revenue	-	-	-	-
Total Liabilities	<u>370,803</u>	<u>163,690</u>	<u>17,569</u>	<u>1,285</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	203,744	11,224	8,087	13,038
Reserved for Inventory	-	-	-	-
Reserved for Loans Receivable	-	-	-	-
Reserved for Notes Receivable	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-
Unreserved, Undesignated (Deficit)	3,298,199	(24,540)	2,161,377	(14,323)
Total Fund Equity (Deficit)	<u>3,501,943</u>	<u>(13,316)</u>	<u>2,169,464</u>	<u>(1,285)</u>
Total Liabilities and Fund Equity	<u>\$ 3,872,746</u>	<u>\$ 150,374</u>	<u>\$ 2,187,033</u>	<u>\$ -</u>

<u>Job and Family Services</u>	<u>Substance Abuse/ Mental Health</u>	<u>Real Estate Assessment</u>	<u>DRETAC</u>	<u>Certificate of Title</u>	<u>Recorder's Equipment</u>
\$ 4,563,277	\$ 211,588	\$ 2,485,853	\$ 412,012	\$ 287,509	\$ 244,743
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,450	11,541	1,016
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,532	-	-	-	-	-
9,407	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,590,216</u>	<u>\$ 211,588</u>	<u>\$ 2,485,853</u>	<u>\$ 415,462</u>	<u>\$ 299,050</u>	<u>\$ 245,759</u>
\$ 1,575,030	\$ 3,970	\$ 6,826	\$ 5,300	\$ 7,436	\$ 2,779
202,955	16,657	74,875	-	1,076	-
-	-	-	-	-	-
362,949	3,867	27,835	9,014	34,375	-
45,598	-	-	-	5,740	-
-	15,000	-	-	-	-
87,553	-	1,382	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,274,085</u>	<u>39,494</u>	<u>110,918</u>	<u>14,314</u>	<u>48,627</u>	<u>2,779</u>
954,878	-	431,902	19,702	8,987	61,750
9,407	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,351,846</u>	<u>172,094</u>	<u>1,943,033</u>	<u>381,446</u>	<u>241,436</u>	<u>181,230</u>
<u>2,316,131</u>	<u>172,094</u>	<u>2,374,935</u>	<u>401,148</u>	<u>250,423</u>	<u>242,980</u>
<u>\$ 4,590,216</u>	<u>\$ 211,588</u>	<u>\$ 2,485,853</u>	<u>\$ 415,462</u>	<u>\$ 299,050</u>	<u>\$ 245,759</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	<u>Intensive Supervision</u>	<u>Motor Vehicle Gasoline Tax</u>	<u>Bascule Bridge</u>	<u>Community Housing Improvement</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 90,133	\$ 2,201,173	\$ 42,383	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-
Receivables:				
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Interfund	-	-	-	-
Accrued Interest	-	12,756	-	-
Due From Other Funds	-	22,966	-	-
Due From Agency Funds:				
Property and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Receivable	-	225,801	104,925	-
Materials and Supplies				
Inventory	-	504,358	-	-
Notes Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Advances to Other Funds	-	-	-	-
Total Assets	\$ 90,133	\$ 2,967,054	\$ 147,308	\$ -
Liabilities				
Accounts Payable	\$ 13,350	\$ 166,221	\$ 2,835	\$ -
Contracts Payable	-	15,500	-	-
Retainage Payable	-	-	-	-
Accrued Wages	15,438	156,891	14,874	-
Compensated Absences Payable	582	27,447	2,368	-
Interfund Payable	-	-	50,000	-
Due to Other Funds	-	181	-	-
Intergovernmental Payable	-	-	-	-
Advances from Other Funds	85,171	-	125,000	-
Deferred Revenue	-	-	-	-
Total Liabilities	114,541	366,240	195,077	-
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	1,861	233,417	5,392	-
Reserved for Inventory	-	504,358	-	-
Reserved for Loans Receivable	-	-	-	-
Reserved for Notes Receivable	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-
Unreserved, Undesignated (Deficit)	(26,269)	1,863,039	(53,161)	-
Total Fund Equity (Deficit)	(24,408)	2,600,814	(47,769)	-
Total Liabilities and Fund Equity	\$ 90,133	\$ 2,967,054	\$ 147,308	\$ -

<u>Youth Services</u>	<u>Reclaim Ohio</u>	<u>Medically Handicapped Child Fund</u>	<u>Indigent Guardianship</u>	<u>Computerized Legal Research</u>	<u>TB Clinic</u>
\$ 660,300	\$ 735,320	\$ 205,114	\$ 172,389	\$ 209,499	\$ 691,754
-	-	-	-	-	6,735
-	-	-	-	-	-
-	-	-	1,490	5,403	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	444,148
68,690	85,654	-	-	-	-
-	-	-	-	-	7,352
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 728,990</u>	<u>\$ 820,974</u>	<u>\$ 205,114</u>	<u>\$ 173,879</u>	<u>\$ 214,902</u>	<u>\$ 1,149,989</u>
\$ 16,128	\$ 5,169	\$ 23,366	\$ 1,156	\$ 598	\$ 875
-	-	-	-	-	-
23,293	47,266	-	-	-	13,130
1,232	4,178	-	-	-	1,701
-	-	-	-	-	-
126	294	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	444,148
<u>40,779</u>	<u>56,907</u>	<u>23,366</u>	<u>1,156</u>	<u>598</u>	<u>459,854</u>
15,582	32,345	-	-	27,981	-
-	-	-	-	-	7,352
-	-	-	-	-	-
-	-	-	-	-	-
672,629	731,722	181,748	172,723	186,323	682,783
<u>688,211</u>	<u>764,067</u>	<u>181,748</u>	<u>172,723</u>	<u>214,304</u>	<u>690,135</u>
<u>\$ 728,990</u>	<u>\$ 820,974</u>	<u>\$ 205,114</u>	<u>\$ 173,879</u>	<u>\$ 214,902</u>	<u>\$ 1,149,989</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	<u>Children Services</u>	<u>MRDD</u>	<u>Supportive Living</u>	<u>Community Mental Health</u>	<u>Golden Acres</u>
Assets					
Equity in Pooled Cash and Cash					
Equivalents	\$ 6,771,032	\$ 8,682,018	\$ 2,089,745	\$ 6,494,092	\$ 6,395,378
Cash and Cash Equivalents in					
Segregated Accounts	50,746	-	-	-	-
Cash and Cash Equivalents with					
Fiscal Agents	-	-	-	-	-
Receivables:					
Sales Tax	-	-	-	-	-
Accounts	2,915	-	-	-	5,005
Interfund	-	-	-	200,000	-
Accrued Interest	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Agency Funds:					
Property and Other Taxes	5,635,676	7,113,333	-	7,138,147	-
Special Assessments	-	-	-	-	-
Intergovernmental Receivable	6,635	685,366	175,132	50,511	139,597
Materials and Supplies					
Inventory	3,567	43,983	-	2,802	48,613
Notes Receivable	-	-	-	-	-
Loans Receivable	-	-	-	500,220	-
Advances to Other Funds	-	-	-	500,000	-
Total Assets	<u>\$ 12,470,571</u>	<u>\$ 16,524,700</u>	<u>\$ 2,264,877</u>	<u>\$ 14,885,772</u>	<u>\$ 6,588,593</u>
Liabilities					
Accounts Payable	\$ 174,710	\$ 172,191	\$ 49,981	\$ 158,700	\$ 48,714
Contracts Payable	-	-	-	7,920	-
Retainage Payable	-	-	-	-	-
Accrued Wages	240,170	498,955	127,204	26,600	109,241
Compensated Absences Payable	46,213	43,768	-	5,521	7,204
Interfund Payable	-	-	-	-	-
Due to Other Funds	13,325	97	-	-	225
Intergovernmental Payable	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenue	5,635,676	7,113,333	-	7,138,147	-
Total Liabilities	<u>6,110,094</u>	<u>7,828,344</u>	<u>177,185</u>	<u>7,336,888</u>	<u>165,384</u>
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	-	173,058	19,944	23,052	65,492
Reserved for Inventory	3,567	43,983	-	2,802	48,613
Reserved for Loans Receivable	-	-	-	500,220	-
Reserved for Notes Receivable	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	500,000	-
Unreserved, Undesignated (Deficit)	6,356,910	8,479,315	2,067,748	6,522,810	6,309,104
Total Fund Equity (Deficit)	<u>6,360,477</u>	<u>8,696,356</u>	<u>2,087,692</u>	<u>7,548,884</u>	<u>6,423,209</u>
Total Liabilities and Fund Equity	<u>\$ 12,470,571</u>	<u>\$ 16,524,700</u>	<u>\$ 2,264,877</u>	<u>\$ 14,885,772</u>	<u>\$ 6,588,593</u>

<u>Metropolitan Enforcement Group</u>	<u>Child Support Enforcement Agency</u>	<u>Crime Laboratory</u>	<u>911 System</u>	<u>Alcohol and Drug Service Board</u>	<u>Law Enforcement Trust</u>
\$ 541,076	\$ 2,930,425	\$ 2,169	\$ 1,480,491	\$ 388,861	\$ -
-	-	-	-	-	1,349,403
-	-	-	-	-	-
-	614,791	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
370,126	-	185,062	1,110,784	-	-
-	-	-	-	-	-
-	-	-	-	22,350	-
-	1,717	-	-	1,240	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 911,202</u>	<u>\$ 3,546,933</u>	<u>\$ 187,231</u>	<u>\$ 2,591,275</u>	<u>\$ 412,451</u>	<u>\$ 1,349,403</u>
\$ 2,336	\$ 37,515	\$ -	\$ 2,240	\$ 4,776	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
14,137	100,451	-	34,399	9,703	-
-	-	-	3,083	1,474	-
-	-	-	-	-	-
818	-	-	30	-	-
-	-	-	-	-	-
-	-	-	-	-	-
370,126	-	185,062	1,110,784	-	-
<u>387,417</u>	<u>137,966</u>	<u>185,062</u>	<u>1,150,536</u>	<u>15,953</u>	<u>-</u>
-	85,222	-	325,219	5,786	-
-	1,717	-	-	1,240	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
523,785	3,322,028	2,169	1,115,520	389,472	1,349,403
<u>523,785</u>	<u>3,408,967</u>	<u>2,169</u>	<u>1,440,739</u>	<u>396,498</u>	<u>1,349,403</u>
<u>\$ 911,202</u>	<u>\$ 3,546,933</u>	<u>\$ 187,231</u>	<u>\$ 2,591,275</u>	<u>\$ 412,451</u>	<u>\$ 1,349,403</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	<u>Community Development Block Grant</u>	<u>Community Mental Health Medicaid</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Totals</u>
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 518,400	\$ 533,725	\$ 694,910	\$ 230,342	\$ 56,100,992
Cash and Cash Equivalents in Segregated Accounts	-	-	191,468	-	1,598,352
Cash and Cash Equivalents with Fiscal Agents	351,736	-	-	-	351,736
Receivables:					
Sales Tax	-	-	-	-	876,384
Accounts	-	-	4,184	932	840,514
Interfund	-	-	-	-	200,000
Accrued Interest	-	-	-	-	12,756
Due From Other Funds	-	-	-	-	22,966
Due From Agency Funds:					
Property and Other Taxes	-	-	-	-	21,997,276
Special Assessments	-	-	-	13,569	13,569
Intergovernmental Receivable	-	278,351	15,136	-	1,884,381
Materials and Supplies					
Inventory	-	-	-	-	623,039
Notes Receivable	734,904	-	-	-	734,904
Loans Receivable	-	-	-	-	500,220
Advances to Other Funds	-	-	-	-	500,000
Total Assets	\$ 1,605,040	\$ 812,076	\$ 905,698	\$ 244,843	\$ 86,257,089
Liabilities					
Accounts Payable	\$ 7,850	\$ 817	\$ 13,379	\$ 43,557	\$ 2,591,201
Contracts Payable	60,760	-	-	-	447,628
Retainage Payable	-	-	-	-	2,234
Accrued Wages	-	-	18,319	3,596	2,176,625
Compensated Absences Payable	-	-	2,009	153	200,327
Interfund Payable	481,000	200,000	180,500	-	926,500
Due to Other Funds	-	-	-	-	106,889
Intergovernmental Payable	-	-	-	-	-
Advances from Other Funds	269,492	-	97,152	37,212	764,027
Deferred Revenue	-	-	-	13,569	22,010,845
Total Liabilities	819,102	200,817	311,359	98,087	29,226,276
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	146,865	3,126	60,807	8,859	2,947,320
Reserved for Inventory	-	-	-	-	623,039
Reserved for Loans Receivable	-	-	-	-	500,220
Reserved for Notes Receivable	734,904	-	-	-	734,904
Reserved for Advances to Other Funds	-	-	-	-	500,000
Unreserved, Undesignated (Deficit)	(95,831)	608,133	533,532	137,897	51,725,330
Total Fund Equity (Deficit)	785,938	611,259	594,339	146,756	57,030,813
Total Liabilities and Fund Equity	\$ 1,605,040	\$ 812,076	\$ 905,698	\$ 244,843	\$ 86,257,089

Lorain County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000

	Jail Facility Operation	Dog and Kennel	Solid Waste	Community Based Correctional Facility	Job and Family Services	Substance Abuse/ Mental Health
Revenues						
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	5,567,682	-	-	-	-	-
Charges for Services	-	2,710	-	-	-	-
Licenses, Permits and Fees	-	302,680	2,043,380	-	-	-
Fines and Forfeitures	-	26,178	-	-	-	-
Intergovernmental	-	-	-	1,427,190	26,517,034	172,437
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	4,734	5,581	38,299	626	-	-
Total Revenues	5,572,416	337,149	2,081,679	1,427,816	26,517,034	172,437
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	7,775,074	-	-	-	-	385,722
Public Works	-	-	-	-	-	-
Health	-	348,416	2,342,058	-	-	-
Human Services	-	-	-	-	25,865,914	-
Economic Development and Assistance	-	-	-	-	-	-
Intergovernmental	-	-	-	1,428,306	-	-
Total Expenditures	7,775,074	348,416	2,342,058	1,428,306	25,865,914	385,722
Excess of Revenues Over (Under) Expenditures	(2,202,658)	(11,267)	(260,379)	(490)	651,120	(213,285)
Other Financing Sources (Uses)						
Operating Transfers - In	-	-	-	-	606,776	100,606
Operating Transfers - Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	606,776	100,606
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,202,658)	(11,267)	(260,379)	(490)	1,257,896	(112,679)
Fund Balances (Deficit) at Beginning of Year	5,704,601	(2,049)	2,429,843	(795)	1,056,832	284,773
Increase (Decrease) in Reserve for Inventory	-	-	-	-	1,403	-
Fund Balances (Deficit) at End of Year	\$ 3,501,943	\$ (13,316)	\$ 2,169,464	\$ (1,285)	\$ 2,316,131	\$ 172,094

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 2000

	Real Estate Assessment	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Revenues						
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Charges for Services	2,073,673	375,171	938,530	-	-	150,727
Licenses, Permits and Fees	-	-	-	251,433	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	-	-	-	-	485,905	6,099,419
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	138,749
Other	-	-	-	-	-	644,589
Total Revenues	2,073,673	375,171	938,530	251,433	485,905	7,033,484
Expenditures						
Current:						
General Government:						
Legislative and Executive	3,125,809	339,561	875,122	206,378	-	-
Judicial	-	-	33,756	-	-	-
Public Safety	-	-	-	-	467,576	-
Public Works	-	-	-	-	-	6,298,197
Health	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Expenditures	3,125,809	339,561	908,878	206,378	467,576	6,298,197
Excess of Revenues Over (Under) Expenditures	(1,052,136)	35,610	29,652	45,055	18,329	735,287
Other Financing Sources (Uses)						
Operating Transfers - In	-	-	-	20	-	-
Operating Transfers - Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	20	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,052,136)	35,610	29,652	45,075	18,329	735,287
Fund Balances (Deficit) at Beginning of Year	3,427,071	365,538	220,771	197,905	(42,737)	1,984,798
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-	(119,271)
Fund Balances (Deficit) at End of Year	\$ 2,374,935	\$ 401,148	\$ 250,423	\$ 242,980	\$ (24,408)	\$ 2,600,814

<u>Bascule Bridge</u>	<u>Community Housing Improvement</u>	<u>Youth Services</u>	<u>Reclaim Ohio</u>	<u>Medically Handicapped Child Fund</u>	<u>Indigent Guardianship</u>	<u>Computerized Legal Research</u>	<u>TB Clinic</u>	<u>Children Services</u>
\$ -	\$ -	\$ -	\$ -	\$ 431,016	\$ -	\$ -	\$ 477,425	\$ 5,637,423
-	-	-	-	-	-	-	-	-
-	-	104,321	-	-	35,898	145,854	4,648	-
-	-	-	-	-	-	-	-	-
532,147	101	580,058	1,177,315	-	-	122	-	6,894,095
-	-	-	-	-	-	-	-	-
-	-	1,924	31,628	-	-	-	-	225,886
<u>532,147</u>	<u>101</u>	<u>686,303</u>	<u>1,208,943</u>	<u>431,016</u>	<u>35,898</u>	<u>145,976</u>	<u>482,073</u>	<u>12,757,404</u>
-	-	-	-	-	-	107,050	-	-
-	-	-	-	-	21,139	-	-	-
416,946	-	-	-	-	-	-	419,506	-
-	-	746,271	1,315,712	249,268	-	-	-	12,297,353
-	-	-	-	-	-	-	-	-
<u>416,946</u>	<u>-</u>	<u>746,271</u>	<u>1,315,712</u>	<u>249,268</u>	<u>21,139</u>	<u>107,050</u>	<u>419,506</u>	<u>12,297,353</u>
115,201	101	(59,968)	(106,769)	181,748	14,759	38,926	62,567	460,051
-	-	-	-	-	-	-	-	134,214
-	-	-	-	(134,214)	-	-	-	-
-	-	-	-	(134,214)	-	-	-	134,214
115,201	101	(59,968)	(106,769)	47,534	14,759	38,926	62,567	594,265
(162,890)	(101)	748,179	870,836	134,214	157,964	175,378	627,273	5,763,935
(80)	-	-	-	-	-	-	295	2,277
<u>\$ (47,769)</u>	<u>\$ -</u>	<u>\$ 688,211</u>	<u>\$ 764,067</u>	<u>\$ 181,748</u>	<u>\$ 172,723</u>	<u>\$ 214,304</u>	<u>\$ 690,135</u>	<u>\$ 6,360,477</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
All Special Revenue Funds (continued)
 For the Year Ended December 31, 2000

	<u>MRDD</u>	<u>Supportive Living</u>	<u>Community Mental Health</u>	<u>Golden Acres</u>	<u>Metropolitan Enforcement Group</u>	<u>Child Support Enforcement Agency</u>
Revenues						
Property and Other Taxes	\$ 7,664,181	\$ -	\$ 7,068,364	\$ -	\$ 397,853	\$ -
Sales Tax	-	-	-	-	-	-
Charges for Services	83,601	-	-	1,309,644	-	1,130,395
Licenses, Permits and Fees	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	6,028,526	3,393,571	6,911,461	1,543,981	386,811	4,864,351
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	23,462	195	-	16,090	1,387	816
Total Revenues	13,799,770	3,393,766	13,979,825	2,869,715	786,051	5,995,562
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	-	788,616	-
Public Works	-	-	-	-	-	-
Health	-	3,409,378	9,299,795	3,268,166	-	-
Human Services	17,017,203	-	-	-	-	3,382,256
Economic Development and Assistance	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Expenditures	17,017,203	3,409,378	9,299,795	3,268,166	788,616	3,382,256
Excess of Revenues Over (Under) Expenditures	(3,217,433)	(15,612)	4,680,030	(398,451)	(2,565)	2,613,306
Other Financing Sources (Uses)						
Operating Transfers - In	-	652,000	-	-	-	-
Operating Transfers - Out	(652,000)	-	(441,112)	-	-	(606,776)
Total Other Financing Sources (Uses)	(652,000)	652,000	(441,112)	-	-	(606,776)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,869,433)	636,388	4,238,918	(398,451)	(2,565)	2,006,530
Fund Balances (Deficit) at Beginning of Year	12,579,034	1,451,304	3,307,919	6,814,075	526,350	1,403,037
Increase (Decrease) in Reserve for Inventory	(13,245)	-	2,047	7,585	-	(600)
Fund Balances (Deficit) at End of Year	\$ 8,696,356	\$ 2,087,692	\$ 7,548,884	\$ 6,423,209	\$ 523,785	\$ 3,408,967

<u>Crime Laboratory</u>	<u>911 System</u>	<u>Alcohol and Drug Service Board</u>	<u>Law Enforcement Trust</u>	<u>Community Development Block Grant</u>	<u>Community Mental Health Medicaid</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Totals</u>
\$ 198,927	\$ 1,195,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,070,229
-	-	-	-	-	-	-	-	5,567,682
-	-	-	-	-	-	-	75,131	6,430,303
-	-	-	-	-	-	53,154	-	2,650,647
-	-	-	1,511,634	-	-	100,564	-	1,638,376
-	250	3,475,687	-	319,561	4,664,129	962,454	291,509	76,728,114
-	-	-	-	-	-	-	17,643	17,643
-	-	-	-	54,911	-	1,606	-	195,266
-	-	2,011	-	-	-	527	6,012	1,003,767
<u>198,927</u>	<u>1,195,290</u>	<u>3,477,698</u>	<u>1,511,634</u>	<u>374,472</u>	<u>4,664,129</u>	<u>1,118,305</u>	<u>390,295</u>	<u>117,302,027</u>
-	-	-	-	-	-	-	-	4,653,920
-	-	-	-	-	-	-	-	54,895
199,210	976,458	-	1,229,310	-	-	1,142,989	-	12,964,955
-	-	-	-	-	-	306	11,220	6,726,669
-	-	4,059,341	-	-	4,493,982	-	308,102	27,948,744
-	-	-	-	-	-	-	117,874	60,991,851
-	-	-	-	496,165	-	-	6,338	502,503
-	-	-	-	-	-	-	-	1,428,306
<u>199,210</u>	<u>976,458</u>	<u>4,059,341</u>	<u>1,229,310</u>	<u>496,165</u>	<u>4,493,982</u>	<u>1,143,295</u>	<u>443,534</u>	<u>115,271,843</u>
(283)	218,832	(581,643)	282,324	(121,693)	170,147	(24,990)	(53,239)	2,030,184
-	-	40,000	-	12,538	441,112	14,400	-	2,001,666
-	(59,313)	(40,000)	-	(12,538)	-	(233)	-	(1,946,186)
-	(59,313)	-	-	-	441,112	14,167	-	55,480
(283)	159,519	(581,643)	282,324	(121,693)	611,259	(10,823)	(53,239)	2,085,664
2,452	1,281,739	978,106	1,067,079	907,631	-	605,162	199,995	55,065,222
-	(519)	35	-	-	-	-	-	(120,073)
<u>\$ 2,169</u>	<u>\$ 1,440,739</u>	<u>\$ 396,498</u>	<u>\$ 1,349,403</u>	<u>\$ 785,938</u>	<u>\$ 611,259</u>	<u>\$ 594,339</u>	<u>\$ 146,756</u>	<u>\$ 57,030,813</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Jail Facility Operation
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Sales Tax	\$ 5,596,000	\$ 5,595,859		\$ 5,595,859	\$ (141)
Other	5,130	4,734		4,734	(396)
Total Revenues	5,601,130	5,600,593		5,600,593	(537)
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	4,662,390	4,607,975	-	4,607,975	54,415
Fringe Benefits	1,213,000	1,205,366	-	1,205,366	7,634
Supplies and Materials	107,948	94,102	12,485	106,587	1,361
Equipment	68,770	43,599	21,627	65,226	3,544
Contractual Services	513,289	457,395	25,684	483,079	30,210
Capital Outlay	649,644	535,170	114,305	649,475	169
Fees	813,000	724,031	88,581	812,612	388
Other	5,000	4,254	-	4,254	746
Total Expenditures	8,033,041	7,671,892	262,682	7,934,574	98,467
Excess of Revenues Over (Under) Expenditures	(2,431,911)	(2,071,299)	\$ (262,682)	\$ (2,333,981)	\$ 97,930
Fund Balance at Beginning of Year	5,067,661	5,067,661			
Fund Balance at End of Year	\$ 2,635,750	\$ 2,996,362			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Dog and Kennel
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 2,750	\$ 2,710		\$ 2,710	\$ (40)
Licenses, Permits and Fees	268,300	268,483		268,483	183
Fines and Forfeitures	26,718	26,063		26,063	(655)
Other	5,281	5,581		5,581	300
Total Revenues	303,049	302,837		302,837	(212)
Expenditures					
Current:					
Health:					
Salaries and Wages	164,000	162,182	-	162,182	1,818
Fringe Benefits	46,515	45,292	-	45,292	1,223
Supplies and Materials	30,728	18,259	6,336	24,595	6,133
Equipment	6,479	5,309	358	5,667	812
Contractual Services	17,516	15,127	1,371	16,498	1,018
Capital Outlay	90,263	86,918	2,400	89,318	945
Fees	750	-	-	-	750
Other	13,762	9,445	759	10,204	3,558
Total Expenditures	370,013	342,532	11,224	353,756	16,257
Excess of Revenues Over (Under) Expenditures	(66,964)	(39,695)	<u>\$ (11,224)</u>	<u>\$ (50,919)</u>	<u>\$ 16,045</u>
Fund Balance at Beginning of Year	153,091	153,091			
Fund Balance at End of Year	\$ 86,127	\$ 113,396			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Solid Waste
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Licenses, Permits, and Fees	\$ 2,053,773	\$ 2,053,773		\$ 2,053,773	\$ -
Other	29,828	29,828		29,828	-
Total Revenues	2,083,601	2,083,601		2,083,601	-
Expenditures					
Current:					
Health:					
Salaries and Wages	106,966	106,558	-	106,558	408
Fringe Benefits	34,521	22,967	-	22,967	11,554
Supplies and Materials	16,711	9,353	-	9,353	7,358
Equipment	29,870	13,497	128	13,625	16,245
Contractual Services	164,548	142,869	5,128	147,997	16,551
Other	2,136,533	2,039,271	8,982	2,048,253	88,280
Total Expenditures	2,489,149	2,334,515	14,238	2,348,753	140,396
Excess of Revenues Over (Under) Expenditures	(405,548)	(250,914)	\$ (14,238)	\$ (265,152)	\$ 140,396
Fund Balance at Beginning of Year	2,276,437	2,276,437			
Fund Balance at End of Year	\$ 1,870,889	\$ 2,025,523			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Based Correctional Facility
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 1,427,190	\$ 1,427,190		\$ 1,427,190	\$ -
Other	800	626		626	(174)
Total Revenues	1,427,990	1,427,816		1,427,816	(174)
Expenditures					
Current:					
Intergovernmental:					
Salaries and Wages	940,677	847,020	-	847,020	93,657
Fringe Benefits	332,792	244,522	-	244,522	88,270
Supplies and Materials	191,828	128,219	10,096	138,315	53,513
Equipment	15,000	5,153	2,000	7,153	7,847
Contractual Services	200,346	149,694	1,690	151,384	48,962
Capital Outlay	2,001	-	2,001	2,001	-
Fees	800	-	-	-	800
Other	62,905	53,208	1,917	55,125	7,780
Total Expenditures	1,746,349	1,427,816	17,704	1,445,520	300,829
Excess of Revenues Over (Under) Expenditures	(318,359)	-	\$ (17,704)	\$ (17,704)	\$ 300,655
Fund Balance at Beginning of Year	-	-			
Fund Balance (Deficit) at End of Year	\$ (318,359)	\$ -			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Job and Family Services
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 26,672,082	\$ 26,530,705		\$ 26,530,705	\$ (141,377)
Total Revenues	26,672,082	26,530,705		26,530,705	(141,377)
Expenditures					
Current:					
Human Services:					
Salaries and Wages	6,977,000	6,892,477	\$ -	6,892,477	84,523
Fringe Benefits	2,189,635	1,965,745	-	1,965,745	223,890
Supplies and Materials	359,624	210,680	-	210,680	148,944
Equipment	337,024	217,813	16,406	234,219	102,805
Contractual Services	9,795,510	8,566,835	854,851	9,421,686	373,824
Fees	3,209,000	2,231,404	296,445	2,527,849	681,151
Other	5,532,934	4,652,081	187,914	4,839,995	692,939
Total Expenditures	28,400,727	24,737,035	1,355,616	26,092,651	2,308,076
Excess of Revenues Over (Under) Expenditures	(1,728,645)	1,793,670	(1,355,616)	438,054	2,166,699
Other Financing Sources					
Operating Transfers - In	606,776	606,776	-	606,776	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,121,869)	2,400,446	<u>\$ (1,355,616)</u>	<u>\$ 1,044,830</u>	<u>\$ 2,166,699</u>
Fund Balance at Beginning of Year	2,162,831	2,162,831			
Fund Balance at End of Year	\$ 1,040,962	\$ 4,563,277			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Substance Abuse/Mental Health
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 172,436	\$ 172,437		\$ 172,437	\$ 1
Total Revenues	172,436	172,437		172,437	1
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	80,735	73,108	\$ -	73,108	7,627
Fringe Benefits	23,513	13,200	-	13,200	10,313
Supplies and Materials	20,590	12,286	-	12,286	8,304
Equipment	1,178	1,178	-	1,178	-
Contractual Services	250,453	181,438	-	181,438	69,015
Other	108,277	106,799	-	106,799	1,478
Total Expenditures	484,746	388,009	-	388,009	96,737
Excess of Revenues Over (Under) Expenditures	(312,310)	(215,572)	-	(215,572)	96,738
Other Financing Sources					
Advances In	15,000	15,000	-	15,000	-
Operating Transfers - In	100,606	100,606	-	100,606	-
Total Other Financing Sources	115,606	115,606	-	115,606	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(196,704)	(99,966)	\$ -	\$ (99,966)	\$ 96,738
Fund Balances at Beginning of Year	311,554	311,554			
Fund Balance at End of Year	\$ 114,850	\$ 211,588			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Real Estate Assessment
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 2,073,157	\$ 2,073,673		\$ 2,073,673	\$ 516
Total Revenues	2,073,157	2,073,673		2,073,673	516
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	530,000	485,055	\$ -	485,055	44,945
Fringe Benefits	183,100	134,498	-	134,498	48,602
Supplies and Materials	51,217	31,723	-	31,723	19,494
Equipment	439,513	116,508	60,664	177,172	262,341
Contractual Services	3,301,438	2,499,669	446,880	2,946,549	354,889
Other	72,125	34,805	4,763	39,568	32,557
Total Expenditures	4,577,393	3,302,258	512,307	3,814,565	762,828
Excess of Revenues Over (Under) Expenditures	(2,504,236)	(1,228,585)	\$ (512,307)	\$ (1,740,892)	\$ 763,344
Fund Balance at Beginning of Year	3,714,438	3,714,438			
Fund Balance at End of Year	\$ 1,210,202	\$ 2,485,853			

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

DRETAC

For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 369,499	\$ 372,241		\$ 372,241	\$ 2,742
Total Revenues	369,499	372,241		372,241	2,742
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	293,852	200,264	\$ -	200,264	93,588
Fringe Benefits	84,272	45,105	-	45,105	39,167
Supplies and Materials	17,000	6,573	-	6,573	10,427
Equipment	41,517	20,948	14,450	35,398	6,119
Contractual Services	200	60	-	60	140
Other	92,595	75,517	9,032	84,549	8,046
Total Expenditures	529,436	348,467	23,482	371,949	157,487
Excess of Revenues Over (Under) Expenditures	(159,937)	23,774	\$ (23,482)	\$ 292	\$ 160,229
Fund Balance at Beginning of Year	388,238	388,238			
Fund Balance at End of Year	\$ 228,301	\$ 412,012			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Certificate of Title
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 926,126	\$ 938,959		\$ 938,959	\$ 12,833
Total Revenues	926,126	938,959		938,959	12,833
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	598,000	586,051	\$ -	586,051	11,949
Fringe Benefits	159,500	150,501	-	150,501	8,999
Supplies and Materials	38,431	31,573	692	32,265	6,166
Equipment	80,337	78,847	1,107	79,954	383
Contractual Services	47,689	41,287	5,583	46,870	819
Other	14,180	6,597	4,660	11,257	2,923
Total Expenditures	938,137	894,856	12,042	906,898	31,239
Excess of Revenues Over (Under) Expenditures	(12,011)	44,103	\$ (12,042)	\$ 32,061	\$ 44,072
Fund Balance at Beginning of Year	243,406	243,406			
Fund Balance at End of Year	\$ 231,395	\$ 287,509			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Recorder's Equipment
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Licenses, Permits and Fees	\$ 250,500	\$ 251,797		\$ 251,797	\$ 1,297
Total Revenues	250,500	251,797		251,797	1,297
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Equipment	126,748	75,332	\$ 24,273	99,605	27,143
Contractual Services	290,614	207,605	37,831	245,436	45,178
Total Expenditures	417,362	282,937	62,104	345,041	72,321
Excess of Revenues Over (Under) Expenditures	(166,862)	(31,140)	(62,104)	(93,244)	73,618
Other Financing Sources					
Operating Transfers - In	20	20	-	20	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(166,842)	(31,120)	\$ (62,104)	\$ (93,224)	\$ 73,618
Fund Balance at Beginning of Year	275,863	275,863			
Fund Balance at End of Year	\$ 109,021	\$ 244,743			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Intensive Supervision
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 485,905	\$ 485,905		\$ 485,905	\$ -
Total Revenues	485,905	485,905		485,905	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	298,146	292,161	\$ -	292,161	5,985
Fringe Benefits	87,679	77,443	-	77,443	10,236
Supplies and Materials	76,900	57,499	10,000	67,499	9,401
Contractual Services	33,264	28,029	5,211	33,240	24
Other	10,005	9,353	-	9,353	652
Total Expenditures	505,994	464,485	15,211	479,696	26,298
Excess of Revenues Over (Under) Expenditures	(20,089)	21,420	\$ (15,211)	\$ 6,209	\$ 26,298
Fund Balance at Beginning of Year	68,713	68,713			
Fund Balance at End of Year	\$ 48,624	\$ 90,133			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Motor Vehicle Gasoline Tax
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 151,039	\$ 150,727		\$ 150,727	\$ (312)
Intergovernmental	6,107,677	6,107,707		6,107,707	30
Interest	125,993	125,993		125,993	-
Other	624,172	640,052		640,052	15,880
Total Revenues	7,008,881	7,024,479		7,024,479	15,598
Expenditures					
Current:					
Public Works:					
Salaries and Wages	2,842,990	2,705,635	\$ -	2,705,635	137,355
Fringe Benefits	809,643	672,800	-	672,800	136,843
Supplies and Materials	1,337,000	1,201,594	78,481	1,280,075	56,925
Equipment	300,000	126,018	136,505	262,523	37,477
Contractual Services	1,605,655	1,432,009	108,086	1,540,095	65,560
Other	106,500	102,223	-	102,223	4,277
Total Expenditures	7,001,788	6,240,279	323,072	6,563,351	438,437
Excess of Revenues Over (Under) Expenditures	7,093	784,200	\$ (323,072)	\$ 461,128	\$ 454,035
Fund Balance at Beginning of Year	1,416,973	1,416,973			
Fund Balance at End of Year	\$ 1,424,066	\$ 2,201,173			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Bascule Bridge
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 427,223	\$ 427,222		\$ 427,222	\$ (1)
Total Revenues	427,223	427,222		427,222	(1)
Expenditures					
Current:					
Public Works:					
Salaries and Wages	272,950	271,244	\$ -	271,244	1,706
Fringe Benefits	83,700	79,616	-	79,616	4,084
Supplies and Materials	23,104	13,125	3,638	16,763	6,341
Equipment	6,540	4,894	500	5,394	1,146
Contractual Services	55,969	47,470	1,719	49,189	6,780
Other	5,415	1,681	-	1,681	3,734
Total Expenditures	447,678	418,030	5,857	423,887	23,791
Excess of Revenues Over (Under) Expenditures	(20,455)	9,192	(5,857)	3,335	23,790
Other Financing Sources (Uses)					
Advances - In	50,000	50,000	-	50,000	-
Advances - Out	(60,000)	(60,000)	-	(60,000)	-
Total Other Financing Sources (Uses)	(10,000)	(10,000)	-	(10,000)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(30,455)	(808)	\$ (5,857)	\$ (6,665)	\$ 23,790
Fund Balance at Beginning of Year	43,191	43,191			
Fund Balance at End of Year	\$ 12,736	\$ 42,383			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Housing Improvement
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 1	\$ 1		\$ 1	\$ -
Total Revenues	1	1		1	-
Expenditures					
Current:					
Economic Development and Assistance					
Other	-	-	\$ -	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	1	1	-	1	-
Other Financing Uses					
Advances - Out	(11,750)	(11,750)	-	(11,750)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(11,749)	(11,749)	\$ -	\$ (11,749)	\$ -
Fund Balance at Beginning of Year	11,749	11,749			
Fund Balance at End of Year	\$ -	\$ -			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Youth Services
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 37,071	\$ 37,071		\$ 37,071	\$ -
Intergovernmental	578,618	578,618		578,618	-
Other	1,924	1,924		1,924	-
Total Revenues	617,613	617,613		617,613	-
Expenditures					
Current:					
Human Services:					
Salaries and Wages	392,000	360,585	\$ -	360,585	31,415
Fringe Benefits	112,750	93,896	-	93,896	18,854
Supplies and Materials	7,500	1,923	-	1,923	5,577
Contractual Services	298,673	233,285	28,438	261,723	36,950
Other	53,050	40,026	-	40,026	13,024
Total Expenditures	863,973	729,715	28,438	758,153	105,820
Excess of Revenues Over (Under) Expenditures	(246,360)	(112,102)	<u>(\$28,438)</u>	<u>(\$140,540)</u>	<u>\$105,820</u>
Fund Balance at Beginning of Year	772,402	772,402			
Fund Balance at End of Year	\$ 526,042	\$ 660,300			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Reclaim Ohio
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 1,220,741	\$ 1,220,741		\$ 1,220,741	\$ -
Other	31,628	31,628		31,628	-
Total Revenues	1,252,369	1,252,369		1,252,369	-
Expenditures					
Current:					
Human Services:					
Salaries and Wages	876,000	835,987	\$ -	835,987	40,013
Fringe Benefits	276,420	237,570	-	237,570	38,850
Supplies and Materials	18,500	9,911	131	10,042	8,458
Equipment	46,000	257	-	257	45,743
Contractual Services	320,874	188,510	34,162	222,672	98,202
Other	60,000	27,951	-	27,951	32,049
Total Expenditures	1,597,794	1,300,186	34,293	1,334,479	263,315
Excess of Revenues Over (Under) Expenditures	(345,425)	(47,817)	\$ <u>(34,293)</u>	\$ <u>(82,110)</u>	\$ <u>263,315</u>
Fund Balance at Beginning of Year	783,137	783,137			
Fund Balance at End of Year	\$ <u>437,712</u>	\$ <u>735,320</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Medically Handicapped Child Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Property and Other Taxes	\$ 431,016	\$ 431,016		\$ 431,016	\$ -
Total Revenues	431,016	431,016		431,016	-
Expenditures					
Current:					
Human Services:					
Other	431,016	251,417	\$ -	251,417	179,599
Total Expenditures	431,016	251,417	-	251,417	179,599
Excess of Revenues Over (Under) Expenditures	-	179,599	-	179,599	179,599
Other Financing Uses					
Operating Transfers - Out	(134,214)	(134,214)	-	(134,214)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(134,214)	45,385	\$ -	\$ 45,385	\$ 179,599
Fund Balance at Beginning of Year	159,729	159,729			
Fund Balance at End of Year	\$ 25,515	\$ 205,114			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Indigent Guardianship
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 35,828	\$ 35,828		\$ 35,828	\$ -
Total Revenues	35,828	35,828		35,828	-
Expenditures					
Current:					
General Government:					
Judicial:					
Supplies and Materials	500	-	\$ -	-	500
Equipment	500	-	-	-	500
Contractual Services	25,000	16,000	-	16,000	9,000
Other	8,000	3,983	-	3,983	4,017
Total Expenditures	34,000	19,983	-	19,983	14,017
Excess of Revenues Over (Under) Expenditures	1,828	15,845	\$ -	\$ 15,845	\$ 14,017
Fund Balance at Beginning of Year	156,544	156,544			
Fund Balance at End of Year	\$ 158,372	\$ 172,389			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Computerized Legal Research
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 147,021	\$ 145,854		\$ 145,854	\$ (1,167)
Total Revenues	147,021	145,854		145,854	(1,167)
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Supplies and Materials	3,867	547	\$ -	547	3,320
Equipment	58,633	30,376	5,803	36,179	22,454
Contractual Services	3,000	519	-	519	2,481
Other	146,818	78,461	22,776	101,237	45,581
Total Expenditures	212,318	109,903	28,579	138,482	73,836
Excess of Revenues Over (Under) Expenditures	(65,297)	35,951	\$ (28,579)	\$ 7,372	\$ 72,669
Fund Balance at Beginning of Year	173,548	173,548			
Fund Balance at End of Year	\$ 108,251	\$ 209,499			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
TB Clinic
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Property and Other Taxes	\$ 467,020	\$ 477,425		\$ 477,425	\$ 10,405
Charges for Services	4,318	4,311		4,311	(7)
Total Revenues	471,338	481,736		481,736	10,398
Expenditures					
Current:					
Health:					
Salaries and Wages	243,300	242,871	\$ -	242,871	429
Fringe Benefits	96,500	74,657	-	74,657	21,843
Supplies and Materials	34,500	33,515	-	33,515	985
Equipment	4,200	2,612	-	2,612	1,588
Contractual Services	76,135	59,486	-	59,486	16,649
Other	11,050	10,333	-	10,333	717
Total Expenditures	465,685	423,474	-	423,474	42,211
Excess of Revenues Over (Under) Expenditures	5,653	58,262	\$ -	\$ 58,262	\$ 52,609
Fund Balance at Beginning of Year	633,492	633,492			
Fund Balance at End of Year	\$ 639,145	\$ 691,754			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Children Services
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Property and Other Taxes	\$ 5,637,423	\$ 5,637,423		\$ 5,637,423	\$ -
Intergovernmental	6,585,201	6,587,087		6,587,087	1,886
Other	188,406	188,749		188,749	343
Total Revenues	12,411,030	12,413,259		12,413,259	2,229
Expenditures					
Current:					
Human Services:					
Salaries and Wages	4,502,851	4,497,509	\$ -	4,497,509	5,342
Fringe Benefits	1,187,081	1,085,678	-	1,085,678	101,403
Supplies and Materials	109,000	95,625	-	95,625	13,375
Equipment	300,000	262,955	-	262,955	37,045
Contractual Services	5,247,646	5,132,979	-	5,132,979	114,667
Fees	50,411	47,602	-	47,602	2,809
Other	804,090	716,149	-	716,149	87,941
Total Expenditures	12,201,079	11,838,497	-	11,838,497	362,582
Excess of Revenues Over (Under) Expenditures	209,951	574,762	-	574,762	364,811
Other Financing Sources					
Operating Transfers - In	134,214	134,214	-	134,214	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	344,165	708,976	\$ -	\$ 708,976	\$ 364,811
Fund Balance at Beginning of Year	6,062,056	6,062,056			
Fund Balance at End of Year	\$ 6,406,221	\$ 6,771,032			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
MRDD
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Property and Other Taxes	\$ 7,664,188	\$ 7,664,181		\$ 7,664,181	\$ (7)
Charges for Services	83,601	83,601		83,601	-
Intergovernmental	6,171,442	6,188,101		6,188,101	16,659
Other	23,303	23,462		23,462	159
Total Revenues	13,942,534	13,959,345		13,959,345	16,811
Expenditures					
Current:					
Human Services:					
Salaries and Wages	9,910,000	9,533,585	\$ -	9,533,585	376,415
Fringe Benefits	3,774,000	3,223,222	-	3,223,222	550,778
Supplies and Materials	310,874	289,478	6,209	295,688	15,187
Equipment	106,246	92,381	2,239	94,620	11,626
Contractual Services	4,190,403	3,519,384	254,967	3,774,351	416,052
Capital Outlay	5,789,922	201,111	-	201,111	5,588,811
Other	276,688	191,852	9,718	201,569	75,118
Total Expenditures	24,358,133	17,051,013	273,133	17,324,146	7,033,987
Excess of Revenues Over (Under) Expenditures	(10,415,599)	(3,091,668)	(273,133)	(3,364,801)	7,050,798
Other Financing Uses					
Operating Transfers - Out	(652,000)	(652,000)	-	(652,000)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(11,067,599)	(3,743,668)	<u>\$ (273,133)</u>	<u>\$ (4,016,801)</u>	<u>\$ 7,050,798</u>
Fund Balance at Beginning of Year	12,425,686	12,425,686			
Fund Balance at End of Year	<u>\$ 1,358,087</u>	<u>\$ 8,682,018</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Supportive Living
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 3,628,804	\$ 3,589,884		\$ 3,589,884	\$ (38,920)
Other	500	195		195	(305)
Total Revenues	3,629,304	3,590,079		3,590,079	(39,225)
Expenditures					
Current:					
Health:					
Salaries and Wages	2,203,000	1,977,349	\$ -	1,977,349	225,651
Fringe Benefits	896,000	685,615	-	685,615	210,385
Supplies and Materials	158,117	130,982	14,812	145,794	12,323
Equipment	100,600	38,629	7,535	46,164	54,436
Contractual Services	1,265,802	534,850	11,335	546,185	719,617
Other	68,000	29,603	-	29,603	38,397
Total Expenditures	4,691,519	3,397,028	33,682	3,430,710	1,260,809
Excess of Revenues Over (Under) Expenditures	(1,062,215)	193,051	(33,682)	159,369	1,221,584
Other Financing Sources					
Operating Transfers - In	652,000	652,000	-	652,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(410,215)	845,051	<u>\$ (33,682)</u>	<u>\$ 811,369</u>	<u>\$ 1,221,584</u>
Fund Balance at Beginning of Year	1,244,694	1,244,694			
Fund Balance at End of Year	\$ 834,479	\$ 2,089,745			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Mental Health
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Property and Other Taxes	\$ 7,068,364	\$ 7,068,364		\$ 7,068,364	\$ -
Intergovernmental	7,161,124	7,161,134		7,161,134	10
Total Revenues	14,229,488	14,229,498		14,229,498	10
Expenditures					
Current:					
Health:					
Salaries and Wages	575,000	512,135	\$ -	512,135	62,865
Fringe Benefits	142,200	116,524	-	116,524	25,676
Supplies and Materials	33,000	31,422	-	31,422	1,578
Equipment	55,741	46,408	1,324	47,732	8,009
Contractual Services	13,935,264	8,334,836	21,728	8,356,564	5,578,700
Other	147,500	112,059	-	112,059	35,441
Total Expenditures	14,888,705	9,153,384	23,052	9,176,436	5,712,269
Excess of Revenues Over (Under) Expenditures	(659,217)	5,076,114	(23,052)	5,053,062	5,712,279
Other Financing Uses					
Advances - Out	(200,000)	(200,000)	-	(200,000)	-
Operating Transfers - Out	(441,112)	(441,112)	-	(441,112)	-
Total Other Financing Uses	(641,112)	(641,112)	-	(641,112)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(1,300,329)	4,435,002	\$ (23,052)	\$ 4,411,950	\$ 5,712,279
Fund Balance at Beginning of Year	2,059,090	2,059,090			
Fund Balance at End of Year	\$ 758,761	\$ 6,494,092			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Golden Acres
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 1,301,000	\$ 1,304,639		\$ 1,304,639	\$ 3,639
Intergovernmental	1,404,384	1,404,384		1,404,384	-
Other	16,135	16,090		16,090	(45)
Total Revenues	2,721,519	2,725,113		2,725,113	3,594
Expenditures					
Current:					
Health:					
Salaries and Wages	2,020,000	1,975,417	\$ -	1,975,417	44,583
Fringe Benefits	611,000	579,831	-	579,831	31,169
Supplies and Materials	477,188	351,131	80,155	431,286	45,902
Equipment	51,882	44,922	3,722	48,644	3,238
Contractual Services	431,495	280,482	9,999	290,481	141,014
Capital Outlay	35,000	21,284	-	21,284	13,716
Other	56,221	28,837	241	29,078	27,143
Total Expenditures	3,682,786	3,281,904	94,117	3,376,021	306,765
Excess of Revenues Over (Under) Expenditures	(961,267)	(556,791)	\$ (94,117)	\$ (650,908)	\$ 310,359
Fund Balance at Beginning of Year	6,952,169	6,952,169			
Fund Balance at End of Year	\$ 5,990,902	\$ 6,395,378			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Metropolitan Enforcement Group
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Property and Other Taxes	\$ 397,853	\$ 397,853		\$ 397,853	\$ -
Intergovernmental	194,683	194,683		194,683	-
Other	1,387	1,387		1,387	-
Total Revenues	593,923	593,923		593,923	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	478,805	368,954	\$ -	368,954	109,851
Fringe Benefits	130,490	95,833	-	95,833	34,657
Supplies and Materials	20,000	14,602	-	14,602	5,398
Equipment	16,000	1,930	-	1,930	14,070
Contractual Services	80,758	53,830	-	53,830	26,928
Other	154,043	1,427	-	1,427	152,616
Total Expenditures	880,096	536,576	-	536,576	343,520
Excess of Revenues Over (Under) Expenditures	(286,173)	57,347	\$ -	\$ 57,347	\$ 343,520
Fund Balance at Beginning of Year	483,729	483,729			
Fund Balance at End of Year	\$ 197,556	\$ 541,076			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Child Support Enforcement Agency
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 700,400	\$ 700,369		\$ 700,369	\$ (31)
Intergovernmental	4,864,713	4,864,351		4,864,351	(362)
Total Revenues	5,565,113	5,564,720		5,564,720	(393)
Expenditures					
Current:					
Human Services:					
Salaries and Wages	2,044,000	1,952,497	\$ -	1,952,497	91,503
Fringe Benefits	646,240	562,887	-	562,887	83,353
Supplies and Materials	74,000	24,412	35,337	59,749	14,251
Equipment	5,000	-	-	-	5,000
Contractual Services	965,039	705,634	36,865	742,499	222,540
Other	200,162	156,943	13,020	169,963	30,199
Total Expenditures	3,934,441	3,402,373	85,222	3,487,595	446,846
Excess of Revenues Over (Under) Expenditures	1,630,672	2,162,347	(85,222)	2,077,125	446,453
Other Financing Uses					
Operating Transfers - Out	(1,100,000)	(606,776)	-	(606,776)	493,224
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	530,672	1,555,571	\$ (85,222)	\$ 1,470,349	\$ 939,677
Fund Balance at Beginning of Year	1,374,854	1,374,854			
Fund Balance at End of Year	\$ 1,905,526	\$ 2,930,425			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Crime Laboratory
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Property and Other Taxes	\$ 198,964	\$ 198,927		\$ 198,927	\$ (37)
Total Revenues	198,964	198,927		198,927	(37)
Expenditures					
Current:					
Public Safety:					
Contractual Services	199,210	199,210	\$ -	199,210	-
Total Expenditures	199,210	199,210	-	199,210	-
Excess of Revenues Over (Under) Expenditures	(246)	(283)	\$ -	\$ (283)	\$ (37)
Fund Balance at Beginning of Year	2,452	2,452			
Fund Balance at End of Year	\$ 2,206	\$ 2,169			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
911 System
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Property and Other Taxes	\$ 1,195,043	\$ 1,195,040		\$ 1,195,040	\$ (3)
Intergovernmental	750	250		250	(500)
Total Revenues	1,195,793	1,195,290		1,195,290	(503)
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	650,000	598,962	\$ -	598,962	51,038
Fringe Benefits	208,700	149,993	-	149,993	58,707
Supplies and Materials	10,000	3,492	-	3,492	6,508
Equipment	424,750	27,507	320,519	348,026	76,724
Contractual Services	212,099	140,260	4,000	144,260	67,839
Other	107,998	53,933	700	54,633	53,365
Total Expenditures	1,613,547	974,147	325,219	1,299,366	314,181
Excess of Revenues Over (Under) Expenditures	(417,754)	221,143	(325,219)	(104,076)	313,678
Other Financing Uses					
Operating Transfers - Out	(59,313)	(59,313)	-	(59,313)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(477,067)	161,830	<u>\$ (325,219)</u>	<u>\$ (163,389)</u>	<u>\$ 313,678</u>
Fund Balance at Beginning of Year	1,318,661	1,318,661			
Fund Balance at End of Year	\$ 841,594	\$ 1,480,491			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Alcohol and Drug Service Board
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 3,589,102	\$ 3,591,731		\$ 3,591,731	\$ 2,629
Other	2,110	2,011		2,011	(99)
Total Revenues	3,591,212	3,593,742		3,593,742	2,530
Expenditures					
Current:					
Health:					
Salaries and Wages	195,269	186,585	\$ -	186,585	8,684
Fringe Benefits	51,475	42,311	-	42,311	9,164
Supplies and Materials	6,095	4,702	-	4,702	1,393
Equipment	7,480	6,992	-	6,992	488
Contractual Services	4,082,852	3,802,231	5,786	3,808,017	274,835
Other	17,736	9,206	-	9,206	8,530
Total Expenditures	4,360,907	4,052,027	5,786	4,057,813	303,094
Excess of Revenues Over (Under) Expenditures	(769,695)	(458,285)	(5,786)	(464,071)	305,624
Other Financing Sources (Uses)					
Operating Transfers - In	40,000	40,000	-	40,000	-
Operating Transfers - Out	(40,000)	(40,000)	-	(40,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(769,695)	(458,285)	<u>\$ (5,786)</u>	<u>\$ (464,071)</u>	<u>\$ 305,624</u>
Fund Balance at Beginning of Year	847,146	847,146			
Fund Balance at End of Year	\$ 77,451	\$ 388,861			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Development Block Grant
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 319,561	\$ 319,561		\$ 319,561	\$ -
Total Revenues	319,561	319,561		319,561	-
Expenditures					
Current:					
Economic Development and Assistance:					
Supplies and Materials	1,402	465	\$ -	465	937
Equipment	1,000	-	-	-	1,000
Contractual Services	849,117	432,289	158,375	590,664	258,453
Other	60,262	37,130	-	37,130	23,132
Total Expenditures	911,781	469,884	158,375	628,259	283,522
Excess of Revenues Over (Under) Expenditures	(592,220)	(150,323)	(158,375)	(308,698)	283,522
Other Financing Sources (Uses)					
Advances - In	481,000	481,000	-	481,000	-
Advances - Out	(291,715)	(291,715)	-	(291,715)	-
Operating Transfers - In	12,538	12,538	-	12,538	-
Operating Transfers - Out	(15,538)	(12,538)	-	(12,538)	3,000
Total Other Financing Sources (Uses)	186,285	189,285	-	189,285	3,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(405,935)	38,962	\$ (158,375)	\$ (119,413)	\$ 286,522
Fund Balance at Beginning of Year	479,438	479,438			
Fund Balance at End of Year	\$ 73,503	\$ 518,400			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Mental Health Medicaid
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 4,386,000	\$ 4,385,778		\$ 4,385,778	\$ (222)
Total Revenues	4,386,000	4,385,778		4,385,778	(222)
Expenditures					
Current:					
Health:					
Contractual Services	4,500,000	4,493,165	\$ 3,126	4,496,291	3,709
Total Expenditures	4,500,000	4,493,165	3,126	4,496,291	3,709
Excess of Revenues Over (Under) Expenditures	(114,000)	(107,387)	(3,126)	(110,513)	3,487
Other Financing Sources (Uses)					
Advances - In	200,000	200,000	-	200,000	-
Advances - Out	(200,000)	-	-	-	200,000
Operating Transfers - In	441,112	441,112	-	441,112	-
Total Other Financing Sources (Uses)	441,112	641,112	-	641,112	200,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	327,112	533,725	\$ (3,126)	\$ 530,599	\$ 203,487
Fund Balance at Beginning of Year	-	-			
Fund Balance at End of Year	\$ 327,112	\$ 533,725			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 66	\$ 66		\$ 66	\$ -
Total Revenues	66	66		66	-
Expenditures					
Current:					
Public Safety:					
Fringe Benefits	1,287	1,287	\$ -	1,287	-
Total Expenditures	1,287	1,287	-	1,287	-
Excess of Revenues Over (Under) Expenditures	(1,221)	(1,221)	-	(1,221)	-
Other Financing Uses					
Advances - Out	(24,905)	(24,905)	-	(24,905)	-
Operating Transfers - Out	(233)	(233)	-	(233)	-
Total Other Financing Uses	(25,138)	(25,138)	-	(25,138)	-
Excess of Revenue Over (Under) Expenditures and Other Financing Uses	(26,359)	(26,359)	\$ -	\$ (26,359)	\$ -
Fund Balance at Beginning of Year	26,359	26,359			
Fund Balance at End of Year	\$ -	\$ -			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
PAIR
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 115,752	\$ 115,752		\$ 115,752	\$ -
Total Revenues	115,752	115,752		115,752	-
Expenditures					
Current:					
Public Safety					
Salaries and Wages	63,000	45,170	\$ -	45,170	17,830
Fringe Benefits	22,200	15,534	-	15,534	6,666
Supplies and Materials	5,000	4,206	-	4,206	794
Contractual Services	85,165	55,397	25,345	80,742	4,423
Other	2,800	1,085	-	1,085	1,715
Total Expenditures	178,165	121,392	25,345	146,737	31,428
Excess of Revenues Over (Under) Expenditures	(62,413)	(5,640)	\$ (25,345)	\$ (30,985)	\$ 31,428
Fund Balance at Beginning of Year	187,449	187,449			
Fund Balance at End of Year	\$ 125,036	\$ 181,809			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Day Reporting
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 6	\$ 6		\$ 6	\$ -
Total Revenues	6	6		6	-
Expenditures					
Current:					
Public Safety:					
Other	-	-	\$ -	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	6	6	\$ -	\$ 6	\$ -
Fund Balance at Beginning of Year	-	-			
Fund Balance at End of Year	\$ 6	\$ 6			

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

T - Federal

For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 204,820	\$ 205,135		\$ 205,135	\$ 315
Total Revenues	204,820	205,135		205,135	315
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	112,836	109,498	\$ -	109,498	3,338
Fringe Benefits	30,264	26,180	-	26,180	4,084
Supplies and Materials	1,950	139	1,000	1,139	811
Equipment	31,200	7,188	-	7,188	24,012
Contractual Services	192,970	163,909	16,907	180,816	12,154
Other	15,123	2,979	-	2,979	12,144
Total Expenditures	384,343	309,893	17,907	327,800	56,543
Excess of Revenues Over (Under) Expenditures	(179,523)	(104,758)	(17,907)	(122,665)	56,858
Other Financing Sources					
Advances - In	98,500	98,500	-	98,500	-
Operating Transfers - In	3,400	3,400	-	3,400	-
Total Other Financing Sources	101,900	101,900	-	101,900	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(77,623)	(2,858)	\$ (17,907)	\$ (20,765)	\$ 56,858
Fund Balances at Beginning of Year	169,331	169,331			
Fund Balance at End of Year	\$ 91,708	\$ 166,473			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutor's Victim Witness
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 88,556	\$ 86,634		\$ 86,634	\$ (1,922)
Total Revenues	88,556	86,634		86,634	(1,922)
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	60,356	54,001	\$ -	54,001	6,355
Fringe Benefits	28,913	24,693	-	24,693	4,220
Supplies and Materials	446	434	-	434	12
Equipment	417	417	-	417	-
Other	6,690	6,690	-	6,690	-
Total Expenditures	96,822	86,235	-	86,235	10,587
Excess of Revenues Over (Under) Expenditures	(8,266)	399	\$ -	\$ 399	\$ 8,665
Fund Balance at Beginning of Year	40,639	40,639			
Fund Balance at End of Year	\$ 32,373	\$ 41,038			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Drug Enforcement
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 711	\$ 711		\$ 711	\$ -
Other	527	527		527	-
Total Revenues	1,238	1,238		1,238	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	5,712	5,712	\$ -	5,712	-
Fringe Benefits	1,500	1,500	-	1,500	-
Supplies and Materials	1,396	1,321	-	1,321	75
Total Expenditures	8,608	8,533	-	8,533	75
Excess of Revenues Over (Under) Expenditures	(7,370)	(7,295)	\$ -	\$ (7,295)	\$ 75
Fund Balance at Beginning of Year	7,897	7,897			
Fund Balance at End of Year	\$ 527	\$ 602			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enforcement and Education
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Fines and Forfeitures	\$ 1,533	\$ 1,491		\$ 1,491	\$ (42)
Total Revenues	1,533	1,491		1,491	(42)
Expenditures					
Current:					
Public Safety:					
Supplies and Materials	4,500	-	\$ -	-	4,500
Equipment	4,500	-	-	-	4,500
Total Expenditures	9,000	-	-	-	9,000
Excess of Revenues Over (Under) Expenditures	(7,467)	1,491	\$ -	\$ 1,491	\$ 8,958
Fund Balance at Beginning of Year	9,359	9,359			
Fund Balance at End of Year	\$ 1,892	\$ 10,850			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Able Grant - Title I
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 3,195	\$ 3,195		\$ 3,195	\$ -
Total Revenues	3,195	3,195		3,195	-
Expenditures					
Current:					
Public Safety:					
Contractual Services	10,581	8,482	\$ 349	8,831	1,750
Other	390	390	-	390	-
Total Expenditures	10,971	8,872	349	9,221	1,750
Excess of Revenues Over (Under) Expenditures	(7,776)	(5,677)	(349)	(6,026)	1,750
Other Financing Sources (Uses)					
Advances - In	7,000	7,000	-	7,000	-
Advances - Out	(1,013)	(1,013)	-	(1,013)	-
Total Other Financing Sources (Uses)	5,987	5,987	-	5,987	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,789)	310	\$ (349)	\$ (39)	\$ 1,750
Fund Balance at Beginning of Year	3,021	3,021			
Fund Balance at End of Year	\$ 1,232	\$ 3,331			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Linkages Plus/Byrne Memorial
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 45,944	\$ 45,944		\$ 45,944	\$ -
Total Revenues	45,944	45,944		45,944	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	23,371	22,976	\$ -	22,976	395
Fringe Benefits	8,916	8,083	-	8,083	833
Contractual Services	9,525	9,320	-	9,320	205
Other	30	30	-	30	-
Total Expenditures	41,842	40,409	-	40,409	1,433
Excess of Revenues Over (Under) Expenditures	4,102	5,535	-	5,535	1,433
Other Financing Sources (Uses)					
Advances - In	10,000	10,000	-	10,000	-
Advances - Out	(20,000)	(20,000)	-	(20,000)	-
Total Other Financing Sources (Uses)	(10,000)	(10,000)	-	(10,000)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,898)	(4,465)	\$ -	\$ (4,465)	\$ 1,433
Fund Balance at Beginning of Year	13,980	13,980			
Fund Balance at End of Year	\$ 8,082	\$ 9,515			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Local Law Enforcement Block
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 91,175	\$ 91,175		\$ 91,175	\$ -
Interest	1,606	1,606		1,606	-
Total Revenues	92,781	92,781		92,781	-
Expenditures					
Current:					
Public Safety:					
Equipment	134,968	63,535	\$ 19,854	83,389	51,579
Total Expenditures	134,968	63,535	19,854	83,389	51,579
Excess of Revenues Over (Under) Expenditures	(42,187)	29,246	\$ (19,854)	\$ 9,392	\$ 51,579
Fund Balance at Beginning of Year	42,888	42,888			
Fund Balance at End of Year	\$ 701	\$ 72,134			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Juvenile Diversion Mediation
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 20,734	\$ 20,734		\$ 20,734	\$ -
Total Revenues	20,734	20,734		20,734	-
Expenditures					
Current:					
Public Safety:					
Other	20,732	12,741	\$ -	12,741	7,991
Total Expenditures	20,732	12,741	-	12,741	7,991
Excess of Revenues Over (Under) Expenditures	2	7,993	\$ -	\$ 7,993	\$ 7,991
Fund Balance at Beginning of Year	-	-			
Fund Balance at End of Year	\$ 2	\$ 7,993			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
County Probation Services
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Licenses, Permits and Fees	\$ 50,262	\$ 50,262		\$ 50,262	\$ -
Total Revenues	50,262	50,262		50,262	-
Expenditures					
Current:					
Public Safety:					
Contractual Services	-	-	\$ -	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	50,262	50,262	\$ -	\$ 50,262	\$ -
Fund Balance at Beginning of Year	11,369	11,369			
Fund Balance at End of Year	\$ 61,631	\$ 61,631			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Security
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ -	\$ -		\$ -	\$ -
Total Revenues	-	-		-	-
Expenditures					
Current:					
Public Safety:					
Contractual Services	5,000	-	\$ -	-	5,000
Other	36,328	30,677	-	30,677	5,651
Total Expenditures	<u>41,328</u>	<u>30,677</u>	-	<u>30,677</u>	<u>10,651</u>
Excess of Revenues Over (Under) Expenditures	(41,328)	(30,677)	<u>\$ -</u>	<u>\$ (30,677)</u>	<u>\$ 10,651</u>
Fund Balance at Beginning of Year	<u>41,329</u>	<u>41,329</u>			
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 10,652</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Mediation
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 77,481	\$ 77,523		\$ 77,523	\$ 42
Total Revenues	77,481	77,523		77,523	42
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	68,222	68,132	\$ -	68,132	90
Fringe Benefits	10,778	9,243	-	9,243	1,535
Supplies and Materials	4,440	4,077	-	4,077	363
Equipment	14,225	6,916	741	7,657	6,568
Other	2,850	2,031	-	2,031	819
Total Expenditures	100,515	90,399	741	91,140	9,375
Excess of Revenues Over (Under) Expenditures	(23,034)	(12,876)	(741)	(13,617)	9,417
Other Financing Sources (Uses)					
Advances - Out	(24,085)	(24,085)	-	(24,085)	-
Operating Transfers - In	11,000	11,000	-	11,000	-
Total Other Financing Sources (Uses)	(13,085)	(13,085)	-	(13,085)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(36,119)	(25,961)	\$ (741)	\$ (26,702)	\$ 9,417
Fund Balance at Beginning of Year	66,201	66,201			
Fund Balance at End of Year	\$ 30,082	\$ 40,240			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Violent Offender
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 39,120	\$ 39,120		\$ 39,120	\$ -
Total Revenues	39,120	39,120		39,120	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	23,000	15,018	\$ -	15,018	7,982
Fringe Benefits	9,604	5,442	-	5,442	4,162
Supplies and Materials	2,000	497	-	497	1,503
Equipment	5,000	-	-	-	5,000
Contractual Services	16,516	714	-	714	15,802
Other	8,000	266	-	266	7,734
Total Expenditures	64,120	21,937	-	21,937	42,183
Excess of Revenues Over (Under) Expenditures	(25,000)	17,183	-	17,183	42,183
Other Financing Sources					
Advances - In	25,000	25,000	-	25,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	-	42,183	\$ -	\$ 42,183	\$ 42,183
Fund Balance at Beginning of Year	-	-			
Fund Balance at End of Year	\$ -	\$ 42,183			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Drug Court
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 266,526	\$ 266,637		\$ 266,637	\$ 111
Total Revenues	266,526	266,637		266,637	111
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	39,000	38,649	\$ -	38,649	351
Fringe Benefits	11,700	9,002	-	9,002	2,698
Supplies and Materials	500	-	-	-	500
Equipment	3,000	1,554	-	1,554	1,446
Contractual Services	240,326	220,979	-	220,979	19,347
Other	3,000	-	-	-	3,000
Total Expenditures	297,526	270,184	-	270,184	27,342
Excess of Revenues Over (Under) Expenditures	(31,000)	(3,547)	-	(3,547)	27,453
Other Financing Sources (Uses)					
Advances - In	100,000	100,000	-	100,000	-
Advances - Out	(50,000)	(50,000)	-	(50,000)	-
Total Other Financing Sources (Uses)	50,000	50,000	-	50,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	19,000	46,453	\$ -	\$ 46,453	\$ 27,453
Fund Balance at Beginning of Year	-	-			
Fund Balance at End of Year	\$ 19,000	\$ 46,453			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Recycle Ohio
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 235,493	\$ 235,493		\$ 235,493	\$ -
Total Revenues	235,493	235,493		235,493	-
Expenditures					
Current:					
Health:					
Supplies and Materials	13,902	13,817	\$ -	13,817	85
Contractual Services	90,563	83,511	-	83,511	7,052
Other	151,822	144,152	3,296	147,448	4,374
Total Expenditures	256,287	241,480	3,296	244,776	11,511
Excess of Revenues Over (Under) Expenditures	(20,794)	(5,987)	<u>\$ (3,296)</u>	<u>\$ (9,283)</u>	<u>\$ 11,511</u>
Fund Balance at Beginning of Year	29,899	29,899			
Fund Balance at End of Year	\$ 9,105	\$ 23,912			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Marriage Licenses
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 80,625	\$ 75,553		\$ 75,553	\$ (5,072)
Total Revenues	80,625	75,553		75,553	(5,072)
Expenditures					
Current:					
Human Services:					
Other	83,100	70,805	\$ -	70,805	12,295
Total Expenditures	83,100	70,805	-	70,805	12,295
Excess of Revenues Over (Under) Expenditures	(2,475)	4,748	\$ -	\$ 4,748	\$ 7,223
Fund Balance at Beginning of Year	64,995	64,995			
Fund Balance at End of Year	\$ 62,520	\$ 69,743			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Maintenance
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Special Assessments	\$ 17,643	\$ 17,643		\$ 17,643	\$ -
Total Revenues	17,643	17,643		17,643	-
Expenditures					
Current:					
Public Works:					
Other	11,220	11,220	\$ -	11,220	-
Total Expenditures	11,220	11,220	-	11,220	-
Excess of Revenues Over (Under) Expenditures	6,423	6,423	\$ -	\$ 6,423	\$ -
Fund Balance at Beginning of Year	89,474	89,474			
Fund Balance at End of Year	\$ 95,897	\$ 95,897			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Model Township
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 6,390	\$ 6,390		\$ 6,390	\$ -
Total Revenues	6,390	6,390		6,390	-
Expenditures					
Current:					
Economic Development:					
Supplies and Materials	1,500	-	\$ 1,451	1,451	49
Equipment	3,000	2,768	-	2,768	232
Contractual Services	21,612	6,362	6,000	12,362	9,250
Other	1,609	-	-	-	1,609
Total Expenditures	27,721	9,130	7,451	16,581	11,140
Excess of Revenues Over (Under) Expenditures	(21,331)	(2,740)	<u>\$ (7,451)</u>	<u>\$ (10,191)</u>	<u>\$ 11,140</u>
Fund Balance at Beginning of Year	27,721	27,721			
Fund Balance at End of Year	\$ 6,390	\$ 24,981			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Local Integration Project
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Other	\$ 6,012	\$ 6,012		\$ 6,012	\$ -
Total Revenues	6,012	6,012		6,012	-
Expenditures					
Current:					
Human Services:					
Equipment	6,000	6,000	\$ -	6,000	-
Total Expenditures	6,000	6,000	-	6,000	-
Excess of Revenues Over (Under) Expenditures	12	12	\$ -	\$ 12	\$ -
Fund Balance at Beginning of Year	2,362	2,362			
Fund Balance at End of Year	\$ 2,374	\$ 2,374			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Medicaid Outreach
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 99,703	\$ 99,701		\$ 99,701	\$ (2)
Total Revenues	99,703	99,701		99,701	(2)
Expenditures					
Current:					
Health:					
Salaries and Wages	56,650	56,649	\$ -	56,649	1
Fringe Benefits	16,393	15,865	-	15,865	528
Other	707	707	-	707	-
Total Expenditures	73,750	73,221	-	73,221	529
Excess of Revenues Over (Under) Expenditures	25,953	26,480	-	26,480	527
Other Financing Uses					
Advances - Out	(34,850)	(34,850)	-	(34,850)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(8,897)	(8,370)	\$ -	\$ (8,370)	\$ 527
Fund Balance at Beginning of Year	21,805	21,805			
Fund Balance at End of Year	\$ 12,908	\$ 13,435			

Debt Service Fund

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

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

For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Property and Other Taxes	\$ 2,056,974	\$ 2,056,974		\$ 2,056,974	\$ -
Intergovernmental	557,372	557,372		557,372	-
Special Assessments	188,912	188,912		188,912	-
Total Revenues	2,803,258	2,803,258		2,803,258	-
Expenditures					
Note Principal Retirement	5,560,000	5,560,000	\$ -	5,560,000	-
Note Interest	221,625	221,625	-	221,625	-
General Obligation Bond Principal Retirement	900,000	400,000	-	400,000	500,000
General Obligation Interest	406,698	384,160	-	384,160	22,538
Special Assessment Principal Retirement	112,356	109,231	-	109,231	3,125
Special Assessment Interest	69,682	63,719	-	63,719	5,963
Fiscal Charges	142,750	52,246	-	52,246	90,504
Total Expenditures	7,413,111	6,790,981	-	6,790,981	622,130
Excess of Revenues Over (Under) Expenditures	(4,609,853)	(3,987,723)	-	(3,987,723)	622,130
Other Financing Sources					
Proceeds of Notes	4,802,000	4,802,000	-	4,802,000	-
Proceeds of Bonds including Interest	582,950	582,950	-	582,950	-
Operating Transfers - In	199,098	199,098	-	199,098	-
Total Other Financing Sources	5,584,048	5,584,048	-	5,584,048	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	974,195	1,596,325	\$ -	\$ 1,596,325	\$ 622,130
Fund Balance at Beginning of Year	7,026,032	7,026,032			
Fund Balance at End of Year	\$ 8,000,227	\$ 8,622,357			

Capital Projects Funds

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

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

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

Lorain County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2000

	<u>Q Construction</u>	<u>Jail Facility Construction</u>	<u>Totals</u>
Assets			
Equity in Pooled Cash and Cash			
Equivalents	\$ 12,103,692	\$ 3,201,337	\$ 15,305,029
Accounts Receivable	90,000	-	90,000
Sales Tax Receivable	-	97,376	97,376
Total Assets	<u>\$ 12,193,692</u>	<u>\$ 3,298,713</u>	<u>\$ 15,492,405</u>
Liabilities			
Accounts Payable	\$ 940	\$ -	\$ 940
Contracts Payable	70,584	2,440	73,024
Retainage Payable	-	-	-
Interfund Payable	3,102,064	-	3,102,064
Advances from Other Funds	5,677,224	-	5,677,224
Notes Payable	4,802,000	-	4,802,000
Total Liabilities	<u>13,652,812</u>	<u>2,440</u>	<u>13,655,252</u>
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	5,783,278	-	5,783,278
Unreserved, Undesignated	(7,242,398)	3,296,273	(3,946,125)
Total Fund Equity	<u>(1,459,120)</u>	<u>3,296,273</u>	<u>1,837,153</u>
Total Liabilities and Fund Equity	<u>\$ 12,193,692</u>	<u>\$ 3,298,713</u>	<u>\$ 15,492,405</u>

Lorain County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2000

	<u>Q Construction</u>	<u>Jail Facility Construction</u>	<u>Totals</u>
Revenues			
Sales Tax	\$ -	\$ 618,631	\$ 618,631
Intergovernmental	1,761,846	-	1,761,846
Other	90,000	-	90,000
Total Revenues	<u>1,851,846</u>	<u>618,631</u>	<u>2,470,477</u>
Expenditures			
Capital Outlay	3,902,395	385,838	4,288,233
Total Expenditures	<u>3,902,395</u>	<u>385,838</u>	<u>4,288,233</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,050,549)</u>	<u>232,793</u>	<u>(1,817,756)</u>
Other Financing Sources (Uses)			
Operating Transfers - In	375,000	-	375,000
Operating Transfers - Out	(129,285)	-	(129,285)
Total Other Financing Sources (Uses)	<u>245,715</u>	<u>-</u>	<u>245,715</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(1,804,834)</u>	<u>232,793</u>	<u>(1,572,041)</u>
Fund Balances at Beginning of Year	<u>345,714</u>	<u>3,063,480</u>	<u>3,409,194</u>
Fund Balances (Deficit) at End of Year	<u>\$ (1,459,120)</u>	<u>\$ 3,296,273</u>	<u>\$ 1,837,153</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Q Construction
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Intergovernmental	\$ 1,761,846	\$ 1,761,846		\$ 1,761,846	\$ -
Total Revenues	1,761,846	1,761,846		1,761,846	-
Expenditures					
Capital Outlay:					
Justice Center	7,600,895	1,730,076	\$ 5,744,896	7,474,972	125,923
D.D. School	50,100	-	2,180	2,180	47,920
Engineer Maint. Garage	284,020	5,500	2,700	8,200	275,820
Lorain County Juvenile Facility	220,228	-	-	-	220,228
9-1-1 Phone System	125,000	43,130	76,676	119,806	5,194
Agricultural Center	383,700	353,390	930	354,320	29,380
Board of Education	155	-	-	-	155
MRDD Workshop	40,000	975	5,950	6,925	33,075
Meister Rd Home Expansion	87,205	59,227	-	59,227	27,978
Cook Building Renovation	17,923	-	-	-	17,923
Rehabilitation Service Center	2,729	-	-	-	2,729
Adult Training Center	146,470	136,119	-	136,119	10,351
Mental Health 664 Project	935,021	517,701	16,281	533,982	401,039
Issue II	1,113,329	1,113,329	-	1,113,329	-
Ditches	13,626	5,600	480	6,080	7,546
Sewers	344,703	144,731	3,769	148,500	196,203
Waterlines	834	-	-	-	834
Total Expenditures	11,365,938	4,109,778	5,853,862	9,963,640	1,402,298
Excess of Revenues Over (Under) Expenditures	(9,604,092)	(2,347,932)	(5,853,862)	(8,201,794)	1,402,298
Other Financing Sources (Uses)					
Advances - In	3,102,064	3,102,064	-	3,102,064	-
Advances - Out	(85,614)	(85,614)	-	(85,614)	-
Operating Transfers - In	375,000	375,000	-	375,000	-
Operating Transfers - Out	(129,285)	(129,285)	-	(129,285)	-
Total Other Financing Sources (Uses)	3,262,165	3,262,165	-	3,262,165	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,341,927)	914,233	\$ (5,853,862)	\$ (4,939,629)	\$ 1,402,298
Fund Balance at Beginning of Year	6,387,459	6,387,459			
Fund Balance at End of Year	\$ 45,532	\$ 7,301,692			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Jail Facility Construction
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Sales Tax	\$ 621,762	\$ 621,762		\$ 621,762	\$ -
Total Revenues	621,762	621,762		621,762	-
Expenditures					
Capital Outlay:					
Jail Facility Construction	1,727,440	394,148	\$ 2,440	396,588	1,330,852
Total Expenditures	1,727,440	394,148	2,440	396,588	1,330,852
Excess of Revenues Over (Under) Expenditures	(1,105,678)	227,614	<u>\$ (2,440)</u>	<u>\$ 225,174</u>	<u>\$ (1,330,852)</u>
Fund Balance at Beginning of Year	2,973,723	2,973,723			
Fund Balance at End of Year	\$ 1,868,045	\$ 3,201,337			

Proprietary Funds

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

Enterprise Fund

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

Internal Service Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget and Actual (Non-GAAP Basis)
Enterprise Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 856,575	\$ 862,467		\$ 862,467	\$ 5,892
Total Revenues	856,575	862,467		862,467	5,892
Expenses					
Current:					
Personal Services	397,000	301,865	\$ -	301,865	95,135
Fringe Benefits	94,241	78,811	-	78,811	15,430
Contractual Services	313,492	287,908	9,950	297,858	15,634
Supplies and Materials	25,002	23,601	-	23,601	1,401
Equipment	13,760	10,806	1,464	12,270	1,490
OWDA Loan Principal Retirement	92,421	92,421	-	92,421	-
OWDA Loan Interest	88,408	88,408	-	88,408	-
Other	71,671	6,623	-	6,623	65,048
Total Expenses	1,095,995	890,443	11,414	901,857	194,138
Excess of Revenues Over (Under) Expenses	(239,420)	(27,976)	(11,414)	(39,390)	200,030
Other Financing Sources (Uses)					
Operating Transfers - In	25,000	25,000	-	25,000	-
Operating Transfers - Out	(25,000)	(25,000)	-	(25,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(239,420)	(27,976)	\$ (11,414)	\$ (39,390)	\$ 200,030
Fund Balance at Beginning of Year	259,772	259,772			
Fund Balance at End of Year	\$ 20,352	\$ 231,796			

Lorain County, Ohio
Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget and Actual (Non-GAAP Basis)
Internal Service Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Revenues					
Charges for Services	\$ 8,660,088	\$ 8,660,114		\$ 8,660,114	\$ 26
Total Revenues	8,660,088	8,660,114		8,660,114	26
Expenses					
Current:					
Contractual Services	1,055,000	853,681	-	853,681	201,319
Claims & Judgements	6,800,000	6,746,673	-	6,746,673	53,327
Other	63,710	6,259	-	6,259	57,451
Total Expenses	7,918,710	7,606,613	-	7,606,613	312,097
Excess of Revenues Over (Under) Expenses	741,378	1,053,501	\$ -	\$ 1,053,501	\$ 312,123
Fund Balance at Beginning of Year	6,227,692	6,227,692			
Fund Balance (Deficit) at End of Year	\$ 6,969,070	\$ 7,281,193			

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
Combining Balance Sheet
All Agency Funds
December 31, 2000

	Family and Children First Council	Undivided Tax	Real Estate Escrow	Undivided Government	Board of Helath
ALL AGENCY FUNDS					
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 312,393	\$ 8,938,819	\$ 1,170,190	\$ 3,981	\$ 1,323,830
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Property and Other Taxes	-	262,508,827	-	2,335,352	-
Special Assessments	-	28,242,750	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Total Assets	\$ 312,393	\$ 299,690,396	\$ 1,170,190	\$ 2,339,333	\$ 1,323,830
Liabilities					
Due to County Funds:					
Property and Other Taxes	\$ -	\$ 29,590,351	\$ -	\$ 686,700	\$ -
Special Assessments	-	4,148,476	-	-	-
Due to Other Funds	-	-	-	-	-
Accounts Payable	-	-	-	-	-
Intergovernmental Payable	-	238,007,823	-	1,648,652	-
Interfund Payable	150,000	-	-	-	-
Advances from Other Funds	53,377	-	-	-	-
Undistributed Monies	109,016	27,943,746	1,170,190	3,981	1,323,830
Total Liabilities	\$ 312,393	\$ 299,690,396	\$ 1,170,190	\$ 2,339,333	\$ 1,323,830

<u>Soil and Water</u>	<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Local Emergency Planning Commission</u>
\$ 546,344	\$ 549,399	\$ -	\$ -	\$ -	\$ -
-	-	3,414,904	475,362	16,726	177,933
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 546,344</u>	<u>\$ 549,399</u>	<u>\$ 3,414,904</u>	<u>\$ 475,362</u>	<u>\$ 16,726</u>	<u>\$ 177,933</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
74	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
546,270	549,399	3,414,904	475,362	16,726	177,933
<u>\$ 546,344</u>	<u>\$ 549,399</u>	<u>\$ 3,414,904</u>	<u>\$ 475,362</u>	<u>\$ 16,726</u>	<u>\$ 177,933</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Agency Funds (continued)
December 31, 2000

	<u>Community Based Correctional Facility</u>	<u>Sheriff's Inmate</u>	<u>Golden Acres</u>	<u>Benefit America Flex Plan</u>	<u>Totals</u>
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 598,438	\$ -	\$ -	\$ 27,387	\$ 13,470,781
Cash and Cash Equivalents in Segregated Accounts	-	42,983	7,867	-	4,135,775
Receivables:					
Property and Other Taxes	-	-	-	-	264,844,179
Special Assessments	-	-	-	-	28,242,750
Intergovernmental Receivable	-	-	-	-	-
Total Assets	\$ 598,438	\$ 42,983	\$ 7,867	\$ 27,387	\$ 310,693,485
Liabilities					
Due to County Funds:					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ 30,277,051
Special Assessments	-	-	-	-	4,148,476
Due to Other Funds	-	-	-	-	74
Accounts Payable	10,448	-	-	-	10,448
Intergovernmental Payable	-	-	-	-	239,656,475
Interfund Payable	-	-	-	-	150,000
Advances from Other Funds	-	-	-	-	53,377
Undistributed Monies	587,990	42,983	7,867	27,387	36,397,584
Total Liabilities	\$ 598,438	\$ 42,983	\$ 7,867	\$ 27,387	\$ 310,693,485

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/00</u>
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 698,134	\$ 1,173,676	\$ 1,559,417	\$ 312,393
Total Assets	\$ 698,134	\$ 1,173,676	\$ 1,559,417	\$ 312,393
Liabilities				
Interfund Payable	\$ 53,377	\$ 150,000	\$ -	\$ 203,377
Undistributed Monies	644,757	1,023,676	1,559,417	109,016
Total Liabilities	\$ 698,134	\$ 1,173,676	\$ 1,559,417	\$ 312,393
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8,163,620	\$ 241,924,906	\$ 241,149,707	\$ 8,938,819
Receivables:				
Property and Other Taxes	240,531,997	262,508,827	240,531,997	262,508,827
Special Assessments	28,375,933	28,242,750	28,375,933	28,242,750
Intergovernment Receivable	-	-	-	-
Total Assets	\$ 277,071,550	\$ 532,676,483	\$ 510,057,637	\$ 299,690,396
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$ 28,127,241	\$ 29,590,351	\$ 28,127,241	\$ 29,590,351
Special Assessments	3,498,261	4,148,476	3,498,261	4,148,476
Due to Other Funds	-	-	-	-
Intergovernmental Payable	217,531,323	232,881,256	212,404,756	238,007,823
Undistributed Monies	27,914,725	266,056,400	266,027,379	27,943,746
Total Liabilities	\$ 277,071,550	\$ 532,676,483	\$ 510,057,637	\$ 299,690,396
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 658,828	\$ 2,201,894	\$ 1,690,532	\$ 1,170,190
Total Assets	\$ 658,828	\$ 2,201,894	\$ 1,690,532	\$ 1,170,190
Liabilities				
Undistributed Monies	\$ 658,828	\$ 2,201,894	\$ 1,690,532	\$ 1,170,190
Total Liabilities	\$ 658,828	\$ 2,201,894	\$ 1,690,532	\$ 1,170,190

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/00</u>
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 277,339,779	\$ 277,335,798	\$ 3,981
Receivables:				
Property and Other Taxes	2,310,847	2,335,352	2,310,847	2,335,352
Intergovernment Receivable	-	-	-	-
Total Assets	\$ 2,310,847	\$ 279,675,131	\$ 279,646,645	\$ 2,339,333
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$ 619,472	\$ 686,700	\$ 619,472	\$ 686,700
Intergovernmental Payable	1,691,375	2,954,824	2,997,547	1,648,652
Undistributed Monies	-	277,339,779	277,335,798	3,981
Total Liabilities	\$ 2,310,847	\$ 280,981,303	\$ 280,952,817	\$ 2,339,333
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 506,757	\$ 4,388,602	\$ 3,571,529	\$ 1,323,830
Total Assets	\$ 506,757	\$ 4,388,602	\$ 3,571,529	\$ 1,323,830
Liabilities				
Undistributed Monies	\$ 506,757	\$ 4,388,602	\$ 3,571,529	\$ 1,323,830
Total Liabilities	\$ 506,757	\$ 4,388,602	\$ 3,571,529	\$ 1,323,830
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 78,739	\$ 721,253	\$ 253,648	\$ 546,344
Total Assets	\$ 78,739	\$ 721,253	\$ 253,648	\$ 546,344
Liabilities				
Due to Other Funds	\$ -	\$ 74	\$ -	\$ 74
Undistributed Monies	78,739	721,253	253,722	546,270
Total Liabilities	\$ 78,739	\$ 721,327	\$ 253,722	\$ 546,344

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,678,203	\$ 44,848,021	\$ 45,976,825	\$ 549,399
Total Assets	\$ 1,678,203	\$ 44,848,021	\$ 45,976,825	\$ 549,399
Liabilities				
Undistributed Monies	\$ 1,678,203	\$ 44,848,021	\$ 45,976,825	\$ 549,399
Total Liabilities	\$ 1,678,203	\$ 44,848,021	\$ 45,976,825	\$ 549,399
 COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 3,602,310	\$ 650,000	\$ 837,406	\$ 3,414,904
Total Assets	\$ 3,602,310	\$ 650,000	\$ 837,406	\$ 3,414,904
Liabilities				
Undistributed Monies	\$ 3,602,310	\$ -	\$ 187,406	\$ 3,414,904
Total Liabilities	\$ 3,602,310	\$ -	\$ 187,406	\$ 3,414,904
 SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 262,469	\$ 212,893	\$ -	\$ 475,362
Total Assets	\$ 262,469	\$ 212,893	\$ -	\$ 475,362
Liabilities				
Undistributed Monies	\$ 262,469	\$ 212,893	\$ -	\$ 475,362
Total Liabilities	\$ 262,469	\$ 212,893	\$ -	\$ 475,362
 ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 337,500	\$ -	\$ 320,774	\$ 16,726
Total Assets	\$ 337,500	\$ -	\$ 320,774	\$ 16,726
Liabilities				
Undistributed Monies	\$ 337,500	\$ -	\$ 320,774	\$ 16,726
Total Liabilities	\$ 337,500	\$ -	\$ 320,774	\$ 16,726

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 213,044	\$ -	\$ 35,111	\$ 177,933
Total Assets	\$ 213,044	\$ -	\$ 35,111	\$ 177,933
Liabilities				
Undistributed Monies	\$ 213,044	\$ -	\$ 35,111	\$ 177,933
Total Liabilities	\$ 213,044	\$ -	\$ 35,111	\$ 177,933
 COMMUNITY BASED CORRECTION FACILITY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 489,753	\$ 1,536,501	\$ 1,427,816	\$ 598,438
Total Assets	\$ 489,753	\$ 1,536,501	\$ 1,427,816	\$ 598,438
Liabilities				
Accounts Payable	\$ 9,283	\$ 10,448	\$ 9,283	\$ 10,448
Undistributed Monies	480,470	1,536,501	1,428,981	587,990
Total Liabilities	\$ 489,753	\$ 1,546,949	\$ 1,438,264	\$ 598,438
 SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 26,889	\$ 16,094	\$ -	\$ 42,983
Total Assets	\$ 26,889	\$ 16,094	\$ -	\$ 42,983
Liabilities				
Undistributed Monies	\$ 26,889	\$ 16,094	\$ -	\$ 42,983
Total Liabilities	\$ 26,889	\$ 16,094	\$ -	\$ 42,983
 GOLDEN ACRES				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 6,677	\$ 1,190	\$ -	\$ 7,867
Total Assets	\$ 6,677	\$ 1,190	\$ -	\$ 7,867
Liabilities				
Undistributed Monies	\$ 6,677	\$ 1,190	\$ -	\$ 7,867
Total Liabilities	\$ 6,677	\$ 1,190	\$ -	\$ 7,867

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/00</u>
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash and Cash Equivalent	\$ 24,549	\$ 2,838	\$ -	\$ 27,387
Total Assets	\$ 24,549	\$ 2,838	\$ -	\$ 27,387
Liabilities				
Undistributed Monies	\$ 24,549	\$ 2,838	\$ -	\$ 27,387
Total Liabilities	\$ 24,549	\$ 2,838	\$ -	\$ 27,387
 ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalent	\$ 12,298,583	\$ 574,137,470	\$ 572,965,272	\$ 13,470,781
Cash and Cash Equivalents in Segregated Accounts	4,448,889	880,177	1,193,291	4,135,775
Receivables:				
Property and Other Taxes	242,842,844	264,844,179	242,842,844	264,844,179
Special Assessments	28,375,933	28,242,750	28,375,933	28,242,750
Intergovernmental Receivable	-	-	-	-
Total Assets	\$ 287,966,249	\$ 868,104,576	\$ 845,377,340	\$ 310,693,485
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$ 28,746,713	\$ 30,277,051	\$ 28,746,713	\$ 30,277,051
Special Assessments	3,498,261	4,148,476	3,498,261	4,148,476
Due to Other Funds	-	74	-	74
Accounts Payable	9,283	10,448	9,283	10,448
Intergovernmental Payable	219,222,698	235,836,080	215,402,303	239,656,475
Interfund Payable	53,377	150,000	-	203,377
Undistributed Monies	36,435,917	598,349,141	598,387,474	36,397,584
Total Liabilities	\$ 287,966,249	\$ 868,771,270	\$ 846,044,034	\$ 310,693,485

General Fixed Assets Account Group

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

Lorain County, Ohio

Schedule of General Fixed Assets by Function and Activity

December 31, 2000

Function	Total	Land	Buildings	Improvements Other than Buildings	Vehicles	Equipment and Machinery	Furniture and Fixtures	Construction in Progress
General Government - Legislative and Executive	\$ 18,738,761	\$ 2,913,381	\$ 7,620,812	\$ 2,072,063	\$ 680,164	\$ 3,501,198	\$ 182,767	\$ 1,768,376
General Government - Judicial	4,201,668	17,112	3,429,200	-	170,861	541,697	42,798	-
Public Safety	15,757,480	-	12,228,686	99,708	1,472,674	1,803,616	109,666	43,130
Public Works	3,920,658	38,778	1,134,272	3,692	2,084,224	651,343	2,849	5,500
Health	18,651,367	273,182	11,257,187	5,865,602	431,148	600,090	224,158	-
Human Services	4,051,335	110,555	2,508,710	551,780	315,995	550,870	13,425	-
Total	\$ 65,321,269	\$ 3,353,008	\$ 38,178,867	\$ 8,592,845	\$ 5,155,066	\$ 7,648,814	\$ 575,663	\$ 1,817,006

Lorain County, Ohio
 Schedule of Changes in General Fixed Assets by Function and Activity
 For the Year Ended December 31, 2000

Function	General Fixed Assets 1/1/00	Additions	Deletions	General Fixed Assets 12/31/00
General Government - Legislative and Executive	\$ 16,163,700	\$ 3,398,585	\$ 823,524	\$ 18,738,761
General Government - Judicial	4,720,814	49,661	568,807	4,201,668
Public Safety	15,645,231	297,962	185,713	15,757,480
Public Works	4,021,728	8,349	109,419	3,920,658
Health	17,187,325	1,535,136	71,094	18,651,367
Human Services	<u>4,095,323</u>	<u>59,643</u>	<u>103,631</u>	<u>4,051,335</u>
Total	<u>\$ 61,834,121</u>	<u>\$ 5,349,336</u>	<u>\$ 1,862,188</u>	<u>\$ 65,321,269</u>

Lorain County, Ohio
 Schedule of General Fixed Assets by Source
 For the Year Ended December 31, 2000

General Fixed Assets

Land	\$ 3,353,008
Buildings	38,178,867
Improvements Other Than Buildings	8,592,845
Vehicles	5,155,066
Equipment and Machinery	7,648,814
Furniture and Fixtures	575,663
Construction in Progress	<u>1,817,006</u>
Total General Fixed Assets	<u><u>\$ 65,321,269</u></u>

Investments in General Fixed Assets From:

Capital Projects Funds:	
General Obligation Bonds	\$ 5,888,558
Federal Grants	339,874
State Grants	3,362,970
Local Grants	885,131
General Fund Revenues	42,931,535
Specific Revenue Fund Revenues	10,351,675
Private Gifts	78,332
Donation	202,366
Other	<u>1,280,828</u>
Total Investment in General Fixed Assets	<u><u>\$ 65,321,269</u></u>



Statistical Section



Gateway - Elyria



Avon Commons



Lakeview Park - Lorain

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
General Government:										
Legislative and Executive	\$ 10,742,557	\$ 10,136,013	\$ 10,374,728	\$ 10,225,144	\$ 11,373,408	\$ 13,161,123	\$ 15,590,631	\$ 15,192,194	\$ 15,225,931	\$ 17,728,092
Judicial	6,748,868	6,263,109	6,432,495	6,882,964	7,623,195	8,043,620	7,979,357	9,204,290	10,100,666	10,728,523
Public Safety	5,359,513	5,245,498	5,588,146	5,813,273	6,230,217	4,567,011	5,641,923	7,056,584	6,319,978	4,994,709
Public Works	419,878	116,312	132,678	236,977	116,387	183,065	208,317	185,901	198,899	226,674
Health	4,620	4,663	4,449	4,326	23,793	4,693	4,331	4,367	3,222	3,470
Human Services	686,211	522,669	449,885	413,415	434,086	446,625	462,463	1,233,855	1,219,880	1,287,142
Economic Development and Assistance	-	38,855	45,568	47,160	8,935	-	-	-	-	-
Capital Outlay	364,114	158,806	213,501	1,178,712	2,215,779	1,651,806	1,632,810	2,963,175	4,062,324	3,255,326
Intergovernmental	216,340	180,761	187,704	474,058	255,905	240,460	310,975	337,616	793,662	4,250,483
Debt Service:										
Principal Retirement	20,697	37,074	35,174	58,708	54,490	35,519	-	-	-	-
Interest and Fiscal Charges	27,191	113,047	76,914	15,254	10,680	22,639	109,694	-	-	-
Total Expenditures	\$ 24,589,989	\$ 22,816,807	\$ 23,541,242	\$ 25,349,991	\$ 28,346,875	\$ 28,356,561	\$ 31,940,501	\$ 36,177,982	\$ 37,924,562	\$ 42,474,419

Source: Lorain County Financial Statements

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Taxes and Special Assessments	\$ 13,113,247	\$ 10,000,972	\$ 11,692,089	\$ 11,275,006	\$ 12,027,821	\$ 14,134,766	\$ 15,387,349	\$ 16,096,392	\$ 17,182,846	\$ 17,799,856
Charges for Services	4,632,975	4,981,381	6,445,176	7,032,160	5,595,833	7,190,556	7,531,682	10,477,434	864,429	1,151,159
Licenses, Permits and Fees	32,321	33,282	122,297	115,599	263,425	153,783	112,234	318,554	8,227,481	7,656,441
Fines and Forfeitures	536,280	778,112	445,822	453,621	433,485	953,199	750,550	824,640	1,281,608	1,258,364
Intergovernmental	6,585,815	6,343,602	6,872,069	7,879,984	9,977,320	10,692,970	9,796,903	9,341,662	10,716,071	10,857,406
Interest	2,900,059	2,406,028	3,388,560	4,417,694	4,826,660	5,471,529	6,884,777	7,699,232	5,895,696	10,889,392
Other	1,538,617	1,845,182	280,481	348,038	236,392	503,696	375,767	433,409	1,059,950	1,700,438
Total Revenues	\$ 29,339,314	\$ 26,388,559	\$ 29,246,494	\$ 31,522,102	\$ 33,360,936	\$ 39,100,499	\$ 40,839,262	\$ 45,191,323	\$ 45,228,081	\$ 51,313,056

Source: Lorain County Financial Statements

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

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections To Current Tax Levies	Outstanding Delinquent Taxes (3)	% of Outstanding Delinquent Taxes To Current Tax Levy
1991	\$ 20,318,629	\$ 19,774,028	97.32%	\$ 599,280	\$ 20,373,308	100.27%	\$ 1,096,463	5.40%
1992	\$ 21,301,621	\$ 20,815,398	97.72%	\$ 600,317	\$ 21,415,715	100.54%	\$ 1,025,998	4.82%
1993	\$ 21,836,813	\$ 21,275,721	97.43%	\$ 482,979	\$ 21,758,700	99.64%	\$ 1,049,279	4.81%
1994	\$ 23,285,824	\$ 22,831,140	98.05%	\$ 517,668	\$ 23,348,808	100.27%	\$ 1,015,989	4.38%
1995	\$ 23,907,260	\$ 23,482,798	98.22%	\$ 587,988	\$ 24,070,786	100.68%	\$ 788,411	3.30%
1996	\$ 25,443,443	\$ 25,075,179	98.55%	\$ 729,285	\$ 25,804,464	101.42%	\$ 704,121	2.77%
1997	\$ 27,047,030	\$ 26,372,756	97.51%	\$ 651,956	\$ 27,024,712	99.92%	\$ 742,790	2.76%
1998	\$ 22,914,599	\$ 22,299,239	97.31%	\$ 565,321	\$ 22,864,560	99.78%	\$ 895,584	3.91%
1999	\$ 25,626,921	\$ 24,773,661	96.67%	\$ 873,114	\$ 25,646,775	99.30%	\$ 1,227,982	4.79%
2000	\$ 26,198,873	\$ 25,880,369	98.78%	\$ 716,083	\$ 26,596,452	101.33%	\$ 816,589	3.07%

(1) Does not include the General Health District, a special district that is not a part of the County entity for reporting purposes.

(2) State reimbursements of Rollback and Homestead Exemptions are included.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs. This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

Source: Lorain County Auditor
Tax Settlement Department

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

<u>Year</u>	<u>Amount</u>
1991	\$ 3,831,004
1992	\$ 3,843,774
1993	\$ 3,961,020
1994	\$ 3,770,308
1995	\$ 3,749,568
1996	\$ 4,400,811
1997	\$ 4,606,985
1998	\$ 3,716,845
1999	\$ 3,842,499
2000	\$ 3,867,772

Source: Lorain County Auditor
Tax Settlement Department

Lorain County
Assessed and Estimated Actual Value
Of Taxable Property
Last Ten Years

Collection Year	Real Property (1)			Personal Property			Tangible Personal Public Utility			Total		Ratio of Assessed Value To Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
1991	\$ 1,959,111,360	\$ 5,597,461,029	\$ 422,337,750	\$ 1,564,213,889	\$ 350,810,100	\$ 398,647,841	\$ 2,732,259,210	\$ 7,560,322,759	\$ 36.14%			
1992	\$ 2,257,648,240	\$ 6,450,423,543	\$ 438,260,891	\$ 1,585,816,812	\$ 373,042,280	\$ 423,911,682	\$ 3,068,951,411	\$ 8,460,152,037	\$ 35.85%			
1993	\$ 2,309,601,240	\$ 6,598,860,666	\$ 436,411,932	\$ 1,745,647,728	\$ 379,300,480	\$ 431,023,273	\$ 3,125,313,652	\$ 8,775,531,667	\$ 35.61%			
1994	\$ 2,362,495,180	\$ 6,749,986,229	\$ 461,324,759	\$ 1,845,299,036	\$ 373,355,140	\$ 424,267,205	\$ 3,197,175,079	\$ 9,019,552,470	\$ 35.45%			
1995	\$ 2,739,951,970	\$ 7,828,434,200	\$ 440,427,598	\$ 1,761,710,392	\$ 382,707,920	\$ 434,895,364	\$ 3,563,087,488	\$ 10,025,039,956	\$ 35.54%			
1996	\$ 2,810,204,100	\$ 8,029,154,571	\$ 447,285,567	\$ 1,789,142,268	\$ 376,347,400	\$ 427,667,500	\$ 3,633,837,067	\$ 10,245,964,339	\$ 35.47%			
1997	\$ 2,900,417,820	\$ 8,286,908,057	\$ 512,223,720	\$ 2,048,894,880	\$ 360,460,820	\$ 409,614,568	\$ 3,773,102,360	\$ 10,745,417,505	\$ 35.11%			
1998	\$ 3,438,435,120	\$ 9,824,100,343	\$ 536,990,029	\$ 2,147,960,116	\$ 359,097,660	\$ 408,065,523	\$ 4,334,522,809	\$ 12,380,125,982	\$ 35.01%			
1999	\$ 3,558,102,020	\$ 10,166,005,771	\$ 550,710,302	\$ 2,202,841,208	\$ 350,502,690	\$ 398,298,511	\$ 4,459,315,012	\$ 12,767,145,490	\$ 34.93%			
2000	\$ 3,670,290,540	\$ 10,486,544,400	\$ 558,408,070	\$ 2,233,632,280	\$ 358,221,040	\$ 407,069,364	\$ 4,586,919,650	\$ 13,127,246,044	\$ 34.94%			

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

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

Source: Lorain County Auditor

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

County Units	1990/1991	1991/1992	1992/1993	1993/1994	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000
General Fund	\$ 1.60	\$ 0.70	\$ 0.70	\$ 0.70	\$ 0.70	\$ 1.15	\$ 1.45	\$ 1.30	\$ 1.15	\$ 1.15
Special Revenue Funds										
Golden Acres	\$ 0.75	\$ 0.75	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ -	\$ -	\$ -
Children Services	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Mental Retardation	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 1.69	\$ 1.69	\$ 1.69
TB Clinic	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20
Drug Enforcement	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25
911 System	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35
Community Mental Health	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80
Debt Service Fund	\$ -	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.45	\$ 0.15	\$ 0.30	\$ 0.45	\$ 0.45
Agency Funds										
Metropolitan Park	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Lorain Community College	\$ 1.20	\$ 1.20	\$ 1.20	\$ 1.20	\$ 1.20	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40
Townships										
Amherst	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90
Brighton	\$ 8.70	\$ 9.70	\$ 11.20	\$ 11.20	\$ 11.20	\$ 11.20	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45
Brownhelm	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43
Carnden	\$ 7.08	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58
Carlisle	\$ 4.03	\$ 3.03	\$ 3.03	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53
Columbia	\$ 6.30	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 6.30	\$ 6.30	\$ 6.30
Eaton	\$ 4.30	\$ 4.30	\$ 4.30	\$ 5.30	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80
Elyria	\$ 3.78	\$ 3.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78
Grafton	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76
Henretta	\$ 4.76	\$ 3.26	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 5.76	\$ 5.76	\$ 5.76
Huntington	\$ 8.80	\$ 8.80	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55
Lagrange	\$ 7.18	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28
Peasfield	\$ 7.78	\$ 7.78	\$ 9.28	\$ 9.28	\$ 9.28	\$ 9.28	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53
Pittsfield	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.78	\$ 7.78	\$ 7.78	\$ 7.78
Rochester	\$ 7.10	\$ 7.10	\$ 8.60	\$ 8.60	\$ 8.60	\$ 8.60	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10
New Russia	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40
Sheffield	\$ 7.38	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63
Wellington	\$ 9.38	\$ 9.38	\$ 10.88	\$ 10.88	\$ 10.88	\$ 10.88	\$ 10.88	\$ 10.83	\$ 10.83	\$ 10.23
School Districts										
Archert EVSD	\$ 49.38	\$ 48.98	\$ 53.33	\$ 53.08	\$ 53.08	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98
Avon CSD	\$ 51.15	\$ 48.15	\$ 47.80	\$ 47.35	\$ 47.05	\$ 52.95	\$ 52.23	\$ 50.60	\$ 50.27	\$ 49.24
Avon Lake CSD	\$ 44.02	\$ 43.80	\$ 48.64	\$ 49.47	\$ 49.97	\$ 49.97	\$ 53.61	\$ 53.81	\$ 53.66	\$ 58.34
Columbia CSD	\$ 52.40	\$ 51.20	\$ 56.30	\$ 56.00	\$ 55.30	\$ 55.25	\$ 55.06	\$ 53.80	\$ 53.29	\$ 53.29
Elyria CSD	\$ 48.90	\$ 48.95	\$ 54.83	\$ 54.58	\$ 53.98	\$ 53.68	\$ 53.58	\$ 52.81	\$ 52.71	\$ 57.66
Firelands LSD	\$ 45.60	\$ 45.60	\$ 45.60	\$ 51.55	\$ 50.70	\$ 50.60	\$ 56.35	\$ 53.10	\$ 53.10	\$ 52.70
Keystone LSD	\$ 48.92	\$ 48.55	\$ 48.40	\$ 48.40	\$ 54.90	\$ 54.90	\$ 54.90	\$ 53.90	\$ 52.60	\$ 52.60
Lorain CSD	\$ 49.74	\$ 48.12	\$ 57.49	\$ 59.49	\$ 57.49	\$ 57.49	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98
Midview LSD	\$ 46.79	\$ 46.39	\$ 46.39	\$ 55.24	\$ 54.19	\$ 52.69	\$ 52.39	\$ 51.14	\$ 50.94	\$ 50.94
North Ridgeville CSD	\$ 44.80	\$ 43.60	\$ 44.94	\$ 44.64	\$ 43.89	\$ 53.54	\$ 53.19	\$ 50.19	\$ 49.44	\$ 48.95
Oberlin CSD	\$ 61.97	\$ 61.47	\$ 61.47	\$ 64.47	\$ 64.47	\$ 64.32	\$ 63.97	\$ 66.97	\$ 65.97	\$ 65.97
Sheffield-Clearview LSD	\$ 43.76	\$ 42.81	\$ 46.66	\$ 46.61	\$ 45.91	\$ 45.41	\$ 45.27	\$ 44.46	\$ 44.31	\$ 47.25
Sheffield Lake CSD	\$ 46.66	\$ 44.36	\$ 44.06	\$ 44.06	\$ 44.06	\$ 58.12	\$ 57.20	\$ 55.31	\$ 54.81	\$ 54.81
Wellington.BVSD	\$ 33.75	\$ 28.00	\$ 28.00	\$ 28.00	\$ 34.02	\$ 33.55	\$ 33.10	\$ 32.10	\$ 28.00	\$ 28.00

(continued)

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

County Units	1990/1991	1991/1992	1992/1993	1993/1994	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000
Out of County School Districts										
Black River LSD	\$ 45.50	\$ 54.45	\$ 54.45	\$ 54.45	\$ 63.20	\$ 62.20	\$ 53.25	\$ 60.83	\$ 60.83	\$ 60.83
Mapleton LSD	\$ 37.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10
New London LSD	\$ 36.85	\$ 33.70	\$ 33.70	\$ 33.70	\$ 33.00	\$ 33.00	\$ 32.70	\$ 32.10	\$ 36.19	\$ 36.19
Olmsted Falls CSD	\$ 60.60	\$ 69.20	\$ 68.60	\$ 68.50	\$ 74.90	\$ 78.10	\$ 80.10	\$ 79.90	\$ 79.90	\$ 91.70
Strongsville CSD	\$ 63.20	\$ 62.90	\$ 62.70	\$ 62.40	\$ 66.70	\$ 67.90	\$ 69.90	\$ 68.60	\$ 68.40	\$ 68.20
Vermillion LSD	\$ 53.55	\$ 53.05	\$ 60.25	\$ 60.35	\$ 60.35	\$ 64.30	\$ 60.35	\$ 59.55	\$ 59.55	\$ 67.54
Joint Vocational Schools										
Ashland JVS	\$ 3.30	\$ 3.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10
E.H.O.V.E.	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95
Lorain County JVS	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45
Medina County JVS	\$ 2.75	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05
Polaris JVS	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40
Cities										
Amherst	\$ 4.20	\$ 4.20	\$ 4.20	\$ 5.77	\$ 5.77	\$ 5.77	\$ 5.77	\$ 6.77	\$ 5.30	\$ 5.20
Avon	\$ 8.10	\$ 8.10	\$ 8.80	\$ 8.60	\$ 9.32	\$ 9.32	\$ 9.52	\$ 9.17	\$ 9.50	\$ 9.36
Avon Lake	\$ 6.68	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24
Elyria	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20
Lorain	\$ 5.96	\$ 5.95	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96
North Ridgeville	\$ 11.65	\$ 11.45	\$ 11.25	\$ 10.55	\$ 12.25	\$ 11.75	\$ 11.75	\$ 11.45	\$ 11.25	\$ 12.71
Oberlin	\$ 14.47	\$ 15.47	\$ 15.47	\$ 15.47	\$ 15.47	\$ 15.47	\$ 14.32	\$ 12.23	\$ 11.23	\$ 11.10
Sheffield Lake	\$ 15.87	\$ 15.87	\$ 19.87	\$ 18.97	\$ 18.97	\$ 19.97	\$ 20.51	\$ 19.99	\$ 19.99	\$ 19.99
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
Villages										
Grafton	\$ 5.78	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76
Kipton	\$ 16.70	\$ 13.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20
Lagrange	\$ 13.08	\$ 12.18	\$ 12.18	\$ 12.18	\$ 11.98	\$ 11.88	\$ 11.88	\$ 11.78	\$ 11.78	\$ 11.78
Rochester	\$ 9.90	\$ 9.90	\$ 11.40	\$ 11.40	\$ 12.40	\$ 11.40	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90
Sheffield	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 3.64
South Amherst	\$ 5.26	\$ 5.26	\$ 5.26	\$ 5.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26
Wellington	\$ 11.00	\$ 11.00	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.60	\$ 12.25	\$ 12.25	\$ 11.85
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
Special District										
General Health	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00

Source: Lorain County Auditor
Tax Settlement Dept.

Lorain County, Ohio
Special Assessment Collections
Last Ten Years

Collection Year	Current Assessments Due	Total Assessments Due	Current Assessments Collected (1)	Total Assessments Collected	Ratio of Assessments Collected to Total Assessments Due	Outstanding Delinquent Assessments (2)
1991	\$ 525,648	\$ 525,648	\$ 364,066	\$ 364,066	69.26%	\$ 30,430
1992	\$ 544,496	\$ 544,496	\$ 365,501	\$ 365,501	67.13%	\$ 31,238
1993	\$ 547,630	\$ 547,630	\$ 348,864	\$ 348,864	63.70%	\$ 30,795
1994	\$ 589,285	\$ 589,285	\$ 416,985	\$ 416,985	70.76%	\$ 37,659
1995	\$ 585,380	\$ 585,380	\$ 419,146	\$ 419,146	71.60%	\$ 43,860
1996	\$ 625,781	\$ 625,781	\$ 579,687	\$ 579,687	92.63%	\$ 46,094
1997	\$ 712,558	\$ 712,558	\$ 525,296	\$ 525,296	73.72%	\$ 187,262
1998	\$ 764,120	\$ 764,120	\$ 553,990	\$ 553,990	72.50%	\$ 210,130
1999	\$ 709,237	\$ 709,237	\$ 495,571	\$ 457,477	64.50%	\$ 213,666
2000	\$ 674,793	\$ 674,793	\$ 450,664	\$ 450,664	66.79%	\$ 224,129

(1) Include delinquent assessments due/collected.

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

Source: Lorain County Auditor
Tax Settlement Department

Lorain County, Ohio

Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Years

Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available (3)	Debt Payable From Enterprise Revenues	Net General Bonded Debt	Ratio of Net General Bonded Debt to	
							Assessed Value	Net General Bonded Debt Per Capita
1990/1991	274,909	\$ 2,732,259,210	\$ 8,702,733	\$ 255,661	\$ -	\$ 8,447,072	0.31	31
1991/1992	274,909	\$ 3,068,951,411	\$ 7,403,535	\$ 975,681	\$ -	\$ 6,427,854	0.21	23
1992/1993	274,909	\$ 3,125,313,652	\$ 6,090,050	\$ 710,332	\$ -	\$ 5,379,718	0.17	20
1993/1994	279,405	\$ 3,197,175,079	\$ 4,752,545	\$ 1,706,773	\$ -	\$ 3,045,772	0.10	11
1994/1995	281,447	\$ 3,563,087,488	\$ 3,405,160	\$ 3,405,160	\$ -	\$ -	0.00	0
1995/1996	281,480	\$ 3,633,837,067	\$ 10,406,003	\$ 6,767,519	\$ -	\$ 3,638,484	0.10	13
1996/1997	281,231	\$ 3,773,102,360	\$ 9,256,479	\$ 4,079,708	\$ -	\$ 5,176,771	0.14	18
1997/1998	281,231	\$ 4,334,522,809	\$ 8,082,937	\$ 4,742,928	\$ -	\$ 3,340,009	0.08	12
1998/1999	281,231	\$ 4,459,315,012	\$ 7,350,000	\$ 1,642,032	\$ -	\$ 5,707,968	0.13	20
1999/2000	284,664	\$ 4,586,919,650	\$ 6,950,000	\$ 3,820,357	\$ -	\$ 3,129,643	0.07	11

(1) Information obtained from County Planning Commission.

(2) Includes all long-term general obligation debt (excludes special assessment obligations.)

(3) Represents equity in debt service fund related to general obligation debt and does not include equity related to special assessment obligations.

Source: Lorain County Auditor

Lorain County, Ohio
 Computation of Legal Debt Margin
 December 31, 2000

	Voted Total Debt Limit	Total Unvoted Debt Limit
Assessed Value of County, Collection Year 2000	\$ 4,586,919,650	\$ 4,586,919,650
Debt Limitation	113,172,991	45,869,197
Total Outstanding Debt		
Bond Anticipation Notes Payable	4,802,000	4,802,000
General Obligation Bonds	6,950,000	6,950,000
Special Assessment Bonds	1,283,550	1,283,550
OWDA Loans	1,745,803	1,745,803
Total	14,781,353	14,781,353
Exemptions		
Bond Anticipation Notes Payable	4,802,000	4,802,000
Special Assessment Bonds	1,283,550	1,283,550
OWDA Loans	1,745,803	1,745,803
Amount Available in Debt Service Fund for Retirement of General Obligations Bonds	3,820,357	3,820,357
Total	11,651,710	11,651,710
Net Debt	3,129,643	3,129,643
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 110,043,348	\$ 42,739,554

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	107,172,991

Total	\$ 113,172,991
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(2) The Debt Limitation equals one percent of the assessed value.

Source: Lorain County Auditor

Lorain County, Ohio
 Computation of Direct and Overlapping General Obligation Bonded Debt
 December 31, 2000

Political Subdivision	General Bonded Debt Outstanding (1)	Percentage Applicable To County (2)	Amount Applicable To County
Lorain County	\$ 6,950,000	100%	\$ 6,950,000
City of Lorain	14,458,448	100	14,458,448
Lorain City School District	1,718,709	100	1,718,709
City of Avon	3,123,320	100	3,123,320
City of Elyria	15,160,976	100	15,160,976
Elyria City School District	1,660,000	100	1,660,000
City of Amherst	8,667,000	100	8,667,000
City of Avon Lake	9,017,700	100	9,017,700
Avon Lake City School District	50,135,432	100	50,135,432
North Ridgeville City School District	4,125,000	100	4,125,000
Oberlin City Schools	1,056,000	100	1,056,000
City of North Ridgeville	7,580,000	100	7,580,000
Lagrange Village	<u>25,000</u>	100	<u>25,000</u>
Total	<u>\$ 123,677,585</u>		<u>\$ 123,677,585</u>

(1) Debt outstanding for School Districts is shown as of June 30, 2000

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

Source: Respective Political Subdivision.

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

Year	Principal	Interest and Fiscal Charges	Total Debt Service (1)	Total General Fund Expenditures	Ratio of Debt Service To Total General Fund Expenditures
1991	\$ 1,269,936	\$ 693,890	\$ 1,963,826	\$ 24,589,989	7.99%
1992	\$ 1,299,198	\$ 603,244	\$ 1,902,442	\$ 22,816,807	8.34%
1993	\$ 1,313,485	\$ 510,384	\$ 1,823,869	\$ 23,541,242	7.75%
1994	\$ 1,337,505	\$ 416,374	\$ 1,753,879	\$ 25,349,991	6.92%
1995	\$ 1,347,385	\$ 321,385	\$ 1,668,770	\$ 28,346,875	5.89%
1996	\$ 884,157	\$ 420,109	\$ 1,304,266	\$ 28,356,561	4.60%
1997	\$ 1,149,524	\$ 564,585	\$ 1,714,109	\$ 31,940,501	5.37%
1998	\$ 1,173,542	\$ 494,968	\$ 1,668,510	\$ 36,177,982	4.61%
1999	\$ 732,937	\$ 423,020	\$ 1,155,957	\$ 37,924,562	3.05%
2000	\$ 400,000	\$ 384,160	\$ 784,160	\$ 42,474,419	1.84%

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

Source: Lorain County Auditor

Lorain County, Ohio

Demographic Statistics

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Percentage Unemployment Rate (1)</u>
1991	274,909	10,535	9.5%
1992	274,909	10,403	9.9%
1993	274,909	10,563	6.6%
1994	279,405	10,863	5.8%
1995	281,447	10,989	6.3%
1996	281,480	11,198	6.8%
1997	281,231	10,878	5.6%
1998	281,231	11,367	3.8%
1999	281,231	11,551	4.8%
2000	284,664	11,740	5.0%

Sources: (1) County Planning Commission

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

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

Year	New Construction (1)			Bank Deposits (2)	Assessed Value (3)
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		
1991/1992	\$ 39,141,550	\$ 14,875,600	\$ 54,017,150	\$ 1,066,123,000	\$ 3,068,951,411
1992/1993	\$ 36,705,420	\$ 9,243,410	\$ 45,948,830	\$ 1,126,173,000	\$ 3,125,313,652
1993/1994	\$ 41,954,050	\$ 9,302,160	\$ 51,256,210	\$ 1,170,581,000	\$ 3,197,175,079
1994/1995	\$ 39,531,600	\$ 9,247,660	\$ 48,779,260	\$ 1,254,166,000	\$ 3,563,087,488
1995/1996	\$ 61,186,200	\$ 11,090,650	\$ 72,276,850	\$ 1,237,991,000	\$ 3,633,837,067
1996/1997	\$ 64,553,250	\$ 23,895,470	\$ 88,448,720	\$ 1,329,795,000	\$ 3,773,102,360
1997/1998	\$ 68,501,260	\$ 26,762,600	\$ 95,263,860	\$ 920,050,000	\$ 4,334,522,809
1998/1999	\$ 75,997,140	\$ 28,616,060	\$ 104,613,200	\$ 444,974,000	\$ 4,459,315,012
1999/2000	\$ 74,500,930	\$ 30,104,070	\$ 104,605,000	\$ 463,971,000	\$ 4,586,919,650
2000/2001	\$ 88,072,110	\$ 42,189,670	\$ 130,261,780	\$ 513,102,000	\$ 5,254,499,618

Sources: (1) Lorain County Auditor
 Tax Settlement Department

(2) Federal Reserve Bank of Cleveland, Ohio

(3) Lorain County Auditor

Lorain County, Ohio
Principal Taxpayers
December 31, 2000

Taxpayers	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Ohio Edison	Public Utility	\$ -	\$ 110,029,110	\$ 110,029,110	2.40%
Cleveland Electric	Public Utility		106,744,460	106,744,460	2.33%
Ford Motor Co.	Business	40,764,300	54,133,130	94,897,430	2.07%
Republic Technologies	Business	13,209,850	60,130,250	73,340,100	1.60%
Columbia Gas	Public Utility		36,954,160	36,954,160	0.81%
CenturyTel of Ohio Inc.	Public Utility		27,008,020	27,008,020	0.59%
Alltel Ohio	Public Utility		21,226,870	21,226,870	0.46%
B F Goodrich Company	Business		17,992,600	17,992,600	0.39%
Orion Power Midwest LP	Public Utility		14,827,270	14,827,270	0.32%
Geon Company	Business		14,729,580	14,729,580	0.32%
Totals		\$ 53,974,150	\$ 463,775,450	\$ 517,749,600	11.29%

Source: Lorain County Auditor
Tax Settlement Department

Lorain County, Ohio

Ten Largest Employers

December 31, 2000

<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
1 Ford Motor Company	Truck and Van Manufacturing	4,445
2 Republic Technologies	Steel Manufacturing	2,500
3 Community Health	Healthcare	2,178
4 Lorain County	Government	2,160
5 Invacare Corp.	Surgical Supplies	1,450
6 Marconi Communications Partners	Telecommunications	1,300
7 Lorain City School District	Education	1,200
8 Elyria City School District	Education	1,170
9 EMH Regional Medical Center	Healthcare	1,073
10 Nordson Corp.	Adhesive Manufacturing	1,000

Source: Lorain County Auditor
Chamber of Commerce

Lorain County, Ohio

Miscellaneous Statistics

December 31, 2000

Date of Incorporation	1822
9th most populous of the 88 counties in the State of Ohio	
Form of Government:	
Number of elected Board of County Commissioners with legislative and executive powers	3
Number of other elected officials with administrative powers	17
County Seat	Elyria, Ohio
Area - Square Miles	495
Number of Political Subdivisions Located in the County:	
Municipalities and Villages	15
Townships	18
School Districts	15
Number of Interstate Highways	2
Voter Statistics, Election of November 2000:	
Number of Registered Voters	185,982
Number of Voters, Last General Election	114,480
Percentage of Registered Voters Voting	61.50%

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

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

LORAIN COUNTY FINANCIAL CONDITION

LORAIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 26, 2001