

**CITY OF LORAIN  
ACTIVE FUND-DEPARTMENT-FUNCTION REFERENCE  
FOR GAAP**

FUND		DEPT	SUB	DEPARTMENT/SUB-DEPARTMENT	FUND TYPE	FUNCTION
<b>GENERAL FUND</b>						
1010	General Fund	B150	--	CEMETERY	GOVERNMENTAL	PUBLIC HEALTH
	"	B200	--	PARKS	GOVERNMENTAL	LEISURE
	"	"	4150	SWIMMING POOL	GOVERNMENTAL	LEISURE
	"	"	4160	CAMPANA PARK-PIPE YARD	GOVERNMENTAL	LEISURE
	"	B400	--	CIVIL SERVICE	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E100	1140	COUNCIL	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	1150	CLERK OF COUNCIL	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E200	1110	MAYOR	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E300	--	AUDITOR	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E350	--	INFORMATION TECHNOLOGY	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E400	--	TREASURER	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	1155	INCOME TAX	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E500	1160	LAW DIRECTOR	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	1165	PROSECUTOR	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E600		JUDGES	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E700	1210	CLERK OF COURTS	GOVERNMENTAL	GENERAL GOVERNMENT
	"	G100	--	CENTRAL SERVICES	GOVERNMENTAL	GENERAL GOVERNMENT
	"	G400	--	PROPERTY HOLDERS	GOVERNMENTAL	GENERAL GOVERNMENT
	"	G700	--	OTHER SERVICES	GOVERNMENTAL	GENERAL GOVERNMENT
	"	G800	--	ECONOMIC DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	S200	--	DOG WARDEN	GOVERNMENTAL	PUBLIC HEALTH
	"	S400	--	POLICE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1300	CIVILIAN	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1400	CITY JAIL	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1500	LORAIN METRO HOUSING AUTH (LMHA)	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1510	AUXILIARY POLICE (OUTSIDE SERVICES)	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1520	OHIO PEACE OFFICER TRAINING COMM (OPOTC)	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	S500	--	FIRE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1300	CIVILIAN	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	S600	--	ELECTRICAL	GOVERNMENTAL	GENERAL GOVERNMENT
	"	S900	--	BUILDING INSPECTION	GOVERNMENTAL	COMMUNITY ENVIRONMENT
	"	V100	--	SAFETY/SERVICE	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	3110	OPERATIONS MANAGEMENT	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	3130	BUILDING MAINTENANCE	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	3911	AMBULANCE SERVICES	GOVERNMENTAL	PUBLIC HEALTH
	"	V410	--	RTI MATERIAL COLLECTION	GOVERNMENTAL	GENERAL GOVERNMENT
	"	X100	--	TRANSFERS	GOVERNMENTAL	N/A (TRANSFERS ONLY)
8140	Safety Forces Grants	T814	--	POLICE GRANTS	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
8160	Allotment & Improvement	T816	--	INSPECTION FEES	GOVERNMENTAL	GASB 84 RECLASS TO GENERAL FUND
8570	Deposits Held	T857	--	DEPOSITS HELD	GOVERNMENTAL	GASB 84 RECLASS TO GENERAL FUND
8841	Unclaimed Money	A841	--	UNCLAIMED MONEY	GOVERNMENTAL	GENERAL GOVERNMENT

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FUND	DEPT	SUB	DEPARTMENT/SUB-DEPARTMENT	FUND TYPE	FUNCTION
<b>SPECIAL REVENUE FUNDS</b>					
2010	Street	R201	-- STREET	GOVERNMENTAL	TRANSPORTATION
	"	"	3140 STREET REPAIR	GOVERNMENTAL	TRANSPORTATION
	"	"	3145 STREET REPAIR LEVY	GOVERNMENTAL	TRANSPORTATION
	"	"	3150 PAINT & SIGNS	GOVERNMENTAL	TRANSPORTATION
	"	"	3160 STATE HIGHWAY	GOVERNMENTAL	TRANSPORTATION
2030	Permissive License	R203	3140 PERMISSIVE LICENSE TAX	GOVERNMENTAL	TRANSPORTATION
2061	OneOhio Opioid Settlement	B100	-- GENERAL ADMINISTRATION	GOVERNMENTAL	PUBLIC HEALTH
2081	Clerk of Court Computerization	E700	1210 CLERK OF COURTS	GOVERNMENTAL	GENERAL GOVERNMENT
2082	Court Computerization	E700	1210 CLERK OF COURTS	GOVERNMENTAL	GENERAL GOVERNMENT
2083	Municipal Court Security	E700	1210 CLERK OF COURTS	GOVERNMENTAL	GENERAL GOVERNMENT
2084	Municipal Court Probation	E600	-- JUDGES	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2085	Court Operating System	E700	-- CLERK OF COURTS	GOVERNMENTAL	GENERAL GOVERNMENT
2260	CDBG Block Grant	R226	-- BLOCK GRANT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	4000 ADMINISTRATION	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7110 PUBLIC FACILITY	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7130 REHAB DIVISION	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7150 ECONOMIC DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7210 PUBLIC SERVICE	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7230 CLEARANCE/DEMOLITION	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2261	CDBG - CV	R226	-- BLOCK GRANT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2280	Rental Rehabilitation	R225	-- COMMUNITY DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2290	UDAG Revolving	R225	-- COMMUNITY DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7110 PUBLIC FACILITY	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7116 U.S. DEPT OF AGRICULTURE GRANT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7120 ACQUISITION/DISPOSITION	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7140 PLANNING & MANAGEMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7150 ECONOMIC DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7160 CRA TAX INCENTIVE PROGRAM	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2310	EDI Special Grant	R225	-- COMMUNITY DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2320	Title IX EDA Loan Repayment	R225	-- COMMUNITY DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2340	Title IX EDA Business Loan	R225	-- COMMUNITY DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2350	Neighborhood Stabilization Grant	R235	-- GRANTS	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2351	Energy Conservation Block Grant	R235	-- GRANTS	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2352	HUD Lead Hazard Grant	R235	-- GRANTS	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2355	Habitat Conservation Grant	R235	GRANTS	GOVERNMENTAL	COMMUNITY ENVIRONMENT
2357	Victim of Crime Advocate (VOCA) Grant	R235	-- GRANTS	GOVERNMENTAL	GENERAL GOVERNMENT
2358	Coronavirus Relief Fund Grant	R235	-- GRANTS	GOVERNMENTAL	**PUBLIC HEALTH
2359	American Rescue Plan Grant	R235	-- GRANTS	GOVERNMENTAL	**GENERAL GOVERNMENT

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2360	Black River Dredge Reuse Facility	R235	--	GRANTS	GOVERNMENTAL	GENERAL GOVERNMENT
2361	Charging & Fueling Infrastructure Grant	R235	--	GRANTS	GOVERNMENTAL	TRANSPORTATION
2400	Heritage/Deerfield TIF Fund	R240	--	HERITAGE PUBLIC IMPROVEMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2510	Litter Control	R251	--	LITTER CONTROL	GOVERNMENTAL	COMMUNITY ENVIRONMENT
2580	CHIP/HOME	R258	--	COMMUNITY HOUSING IMPROV PROGRAM (CHIP)	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2581	CHIP/HOME-ARP	R258	--	COMMUNITY HOUSING IMPROV PROGRAM (CHIP)	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2585	Fire Levy	S500	--	FIRE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2590	Police Levy	S400	--	POLICE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1300	CIVILIAN	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1530	MARINE PATROL	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2595	Police Special Revenue USDOJ Byrne Discretionary Grant	S400	--	POLICE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2596	Grant	S400	--	POLICE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2600	Law Enforcement	R260	--	LAW ENFORCEMENT	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2650	Indigent Drivers Alcohol	R265	--	INDIGENT DRIVERS ALCOHOL	GOVERNMENTAL	GENERAL GOVERNMENT
2655	Indigent Drivers Monitoring	R265	--	INDIGENT DRIVERS ALCOHOL	GOVERNMENTAL	GENERAL GOVERNMENT
2700	Police Pension	R270	--	POLICE PENSION	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2710	Fire Pension	R271	--	FIRE PENSION	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2720	Cemetery Fund	R272	--	CEMETERY	GOVERNMENTAL	PUBLIC HEALTH
2730	Mandatory Drug Fund	R273	--	MANDATORY DRUG	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2780	Parkland Fund	R278	--	PARKLAND	GOVERNMENTAL	LEISURE
2800	Compensated Absences	R280	--	COMPENSATED ABSENCES	GOVERNMENTAL	N/A (TRANSFERS ONLY)
2810	Payroll Reserve	R281	--	PAYROLL RESERVE	GOVERNMENTAL	N/A (TRANSFERS ONLY)
2900	Dredge Reuse Facility	R290	--	DREDGE REUSE FACILITY	GOVERNMENTAL	TRANSPORTATION
8200	Waste Collection	T820	--	WASTE COLLECTION	GOVERNMENTAL	GENERAL GOVERNMENT
<b>DEBT SERVICE FUNDS</b>						
3010	General Obligation (G.O.) Bond Retirement	D301	--	BOND RETIREMENT	GOVERNMENTAL/DEBT SERVICE	GENERAL GOVERNMENT
	"	"	7190	RIVERFRONT URBAN RENEWAL TIF (DEBT SERVICE ONLY)	GOVERNMENTAL/DEBT SERVICE	GENERAL GOVERNMENT
	"	"	7191	LIGHTHOUSE VILLAGE URBAN RENEWAL TIF (DEBT SERVICE ONLY)	GOVERNMENTAL/DEBT SERVICE	GENERAL GOVERNMENT
	"	"	7192	HERITAGE/DEERFIELD TIF (DEBT SERVICE ONLY)	GOVERNMENTAL/DEBT SERVICE	GENERAL GOVERNMENT
3050	Special Assessment (S.A.) Bond Retirement	D305	--	SPECIAL ASSESSMENT	GOVERNMENTAL/DEBT SERVICE	GENERAL GOVERNMENT

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<b>CAPITAL IMPROVEMENT FUNDS</b>						
4010	Capital Improvements	C401	--	CAPITAL IMPROVEMENTS	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7193	BROADWAY/28TH ST. TIF (WALGREENS)	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7196	GROVE AVE. TIF (FAMILY DOLLAR)	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7197	3671 OBERLIN AVE. TIF (TACO BELL)	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7198	CLOVER TIF	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7199	OBERLIN/MEISTER RD. TIF (CVS)	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7200	SANDY SPRINGS TIF	GOVERNMENTAL	CAPITAL OUTLAY
	Street Improvement Bond- 2026	C402	--	STREET IMPROVEMENTS	GOVERNMENTAL	CAPITAL OUTLAY
4030	General Sewer	C403	--	GENERAL SEWER	GOVERNMENTAL	CAPITAL OUTLAY
4080	Municipal Court Improvements	C408	--	MUNICIPAL COURT	GOVERNMENTAL	CAPITAL OUTLAY
<b>ENTERPRISE FUNDS</b>						
6020	Water Works	P602	--	WATER WORKS	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	3180	ENGINEERING	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	4000	GENERAL ADMINISTRATION	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6100	ACCOUNTING	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6190	DISTRIBUTION MAINTENANCE	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6250	DEBT SERVICE	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6260	CAPITAL IMPROVEMENTS	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6440	PURIFICATION OPERATIONS	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
6060	Operations, Maintenance & Repair (O.M.&R.)-Water (5.5%)	P606	--	O.M.&R. - WATER	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
6130	Water Pollution Control	P613	--	WATER POLLUTION CONTROL (SEWER)	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	3180	ENGINEERING	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	4000	GENERAL ADMINISTRATION	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6100	ACCOUNTING	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6250	DEBT SERVICE	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6260	CAPITAL IMPROVEMENTS	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6310	PLANT OPERATIONS (BRWWTP)	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6420	PQM TREATMENT PLANT	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6460	MAINTENANCE OF SYSTEM	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
6160	Operations, Maintenance & Repair (O.M.&R.)-Sewer (12.5%)	P616	--	O.M.&R. - SEWER	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
6644	Water & Sewer Trust	P644	--	WATER & SEWER	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
8170	Lorain County Sewer User Fee	T817	--	COUNTY SEWER USER FEE	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
<b>INTERNAL SERVICE FUNDS</b>						
7010	Garage	I701	--	GARAGE	INTERNAL SERVICE	N/A-INTERNAL SERVICE FUND
7020	Hospitalization	I702	--	HOSPITALIZATION	INTERNAL SERVICE	N/A-INTERNAL SERVICE FUND

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FUND		DEPT	SUB	DEPARTMENT/SUB-DEPARTMENT	FUND TYPE	FUNCTION
<b>CUSTODIAL FUNDS</b>						
8120	Flexible Spending-Employee	T812	--	HOSPITALIZATION	FIDUCIARY	CUSTODIAL
8125	Workers Compensation	T125	--	WORKERS COMP	FIDUCIARY	N/A
8130	Life Insurance	T813	--	LIFE INSURANCE	FIDUCIARY	N/A
8135	O.B.E.S.	T135	--	O.B.E.S.	FIDUCIARY	N/A
8510	P.E.R.S.	T851	--	P.E.R.S.	FIDUCIARY	N/A
8560	Elyria Twsp. JEDD	A856	--	ELYRIA TWSP JEDD	FIDUCIARY	CUSTODIAL
8840	State Highway Patrol 45%	A840	--	STATE HIGHWAY PATROL 45%	FIDUCIARY	CUSTODIAL
8846	Municipal Courts	A846	--	MUNICIPAL COURT	GOVERNMENTAL/FIDUCIARY	GENERAL FUND (RECLASS GASB 84)/CUSTODIAL FUND
BUDGETARY STATEMENTS:						
COMBINED FOR REPORTING PURPOSES - GENERAL FUND						
COMBINED FOR REPORTING PURPOSES - MUNICIPAL COURT OPERATIONS						
COMBINED FOR REPORTING PURPOSES - COMMUNITY DEVELOPMENT						
COMBINED FOR REPORTING PURPOSES - POLICE LEVY						
COMBINED FOR REPORTING PURPOSES - CAPITAL IMPROVEMENTS						
COMBINED FOR REPORTING PURPOSES - WATER WORKS						
COMBINED FOR REPORTING PURPOSES - WATER POLLUTION CONTROL						
						** FUNCTION CAN VARY