



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

ERIE COUNTY
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ERIE COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disburse- ments	Non-Cash Disburse- ments
UNITED STATES DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education:</i>				
Food Distribution, Commodities:		10.550		
Detention Home	222-1664			\$2,162
MRDD Board	222-1652			779
Total Food Distribution				<u>2,941</u>
<i>Nutrition Cluster:</i>				
School Breakfast Program:		10.553		
Detention Home	07474005PU		\$9,725	
National School Lunch Program:		10.555		
MRDD Board	065961-03PU		2,114	
Detention Home	074740-04PU		14,368	
Total School Lunch Program			<u>16,482</u>	
Total Department of Agriculture - Nutrition Cluster			<u>26,207</u>	
UNITED STATES DEPARTMENT OF JUSTICE				
Local Law Enforcement Block Grant	2000-LB-BX-2461	16.592	14,950	
			40,280	
Total Local Law Enforcement Block Grants			<u>55,230</u>	
Violent Crime Control Act	98-CD-VX-0149	16.585	96,628	
Subtotal Direct Programs			<u>151,858</u>	
<i>Passed Through Ohio Attorney General's Office:</i>				
Crime Victims Assistance	00VAGENE046	16.575	25,589	
	01VAGENE046		7,427	
	01VAGENE476		2,654	
	98VAGENE046X		17,135	
	99VAGENE046X		19,612	
Total Crime Victims Assistance			<u>72,417</u>	
<i>Passed Through Ohio Office of Criminal Justice Services:</i>				
Byrne Formula Grant Program	99-DG-A01-7005	16.579	103,730	
Total Byrne Formula Grant Program			<u>103,730</u>	
Juvenile Accountability Incentive Block Grants Program	98JB003A071	16.523	8,076	
	99JB003A071		11,909	
Total Juvenile Accountability Incentive Block Grants Program			<u>19,985</u>	
Violence Against Women Formula Grant	98-WF-VA7-8104	16.588	3,553	
	99-WF-VA7-8104		19,972	
Total Violence Against Women Formula Grant			<u>23,525</u>	
Subtotal Pass-Through Programs			<u>219,657</u>	
Total Department of Justice			<u>371,515</u>	

(Continued)

ERIE COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disburse- ments	Non-Cash Disburse- ments
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development:</i>				
Community Development Block Grant - Small Cities Program and Emergency Shelter Program		14.228		
	B-C-98-021-1		170,033	
	B-F-98-021-1		281,480	
	B-F-99-021-1		75,367	
	B-L-99-021-1		<u>29,400</u>	
Total Department of Housing and Urban Development			<u>556,280</u>	
UNITED STATES DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department Of Public Safety:</i>				
State and Community Highway Safety	1314.0	20.600	<u>7,250</u>	
Total State and Community Highway Safety			<u>7,250</u>	
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Passed Through Ohio Department Of Public Safety:</i>				
Emergency Management - State and Local Assistance	00PPACA	83.534	<u>26,216</u>	
Total Emergency Management			<u>26,216</u>	
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education - Grants to States	065961-6B-SF-00P	84.027	12,636	
Special Education - Preschool Grants	065961-PG-S1-00P	84.173	<u>14,426</u>	
Total Special Education Cluster			27,062	
<i>Passed Through Ohio Department of Health:</i>				
Special Education - Grants for Infants and Families with Disabilities	22-1-03-F-AN-392	84.181	<u>95,174</u>	
Total Department of Education			<u>122,236</u>	
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant	N/A	93.667	56,668	
Medical Assistance Program	780221	93.778	439,384	
<i>Passed Through Ohio Department of Health:</i>				
Prevention Health and Health Services Block Grant	22-1-02-P-BS-387	93.991	<u>14,395</u>	
Total Prevention Health and Health Services Block Grant			<u>14,395</u>	
Total Department of Health and Human Services			<u>510,447</u>	
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$1,620,151</u>	<u>\$2,941</u>

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

ERIE COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2000**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B - FOOD DISTRIBUTION

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

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses involved in economic development. The Federal 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 is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by equipment and other assets. At December 31, 2000, the gross amount of loans outstanding under this program was \$278,597. Delinquent amounts due are \$127,999.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870-5554

To the Board of Commissioners:

We have audited the financial statements of Erie County (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 29, 2001. We did not audit the financial statements of Double S Industries, Inc., the County's discretely presented component unit, which was audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Double S Industries, Inc., 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 County's 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 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-60522-001. We also noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 29, 2001.

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 financial statements and not to provide assurance on the internal control over financial reporting. 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 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 misstatements in amounts that would be material in relation to the 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 29, 2001.

This report is intended for the information and use of the audit committee, management, the Board of County Commissioners, 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.

Jim Petro
Auditor of State

June 29, 2001



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

Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870-5554

To the Board of Commissioners:

Compliance

We have audited the compliance of Erie County (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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is 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 auditing standards generally accepted in the United States of America; 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 occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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.

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 Federal Awards Expenditures

We have audited the general-purpose financial statements of Erie County, Ohio (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 29, 2001. We did not audit the financial statements of Double S Industries, Inc., the County's discretely presented component unit, which were audited by other auditors. 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 federal awards expenditures 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, the Board of County Commissioners, 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.

Jim Petro
Auditor of State

June 29, 2001

ERIE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2000

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program - CFDA #93.778 Community Development Block Grant - Small Cities Program CFDA #14.228
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2000-60522-001

Noncompliance Citation

Ohio Revised Code § 2303.14 requires keeping of books and making records, requires the clerk of the court of common pleas to keep the journals, records, books, and papers appertaining to the court and record its proceedings. The Erie County Clerk of Courts has not maintained an up-to-date open items list for the legal division of the court of common pleas for several years, nor has the cashbook been reconciled with bank accounts as of December 31, 2000.

FINDING NUMBER 2000-60522-001
(Continued)

The Clerk of the Court of Common Pleas was advised that the failure to maintain an up-to-date open items list and monthly reconciliations of the cashbook with the bank accounts could allow errors or irregularities to go undetected.

We recommend the Clerk of Courts establish and maintain an accurate up-to-date open items list that balances with the cashbook balance and monthly reconciliations of the cashbook with the bank accounts. We further recommend that the Clerk of Courts should consider hiring outside consultants to help with reconciling and creating an up-to-date open items list that balances with the cashbook balance.

As of June 20, 2001, the Clerk of the Court of Common Pleas had balanced the cashbook with the bank accounts through December 31, 2000; however, no up-to-date open items list had been completed as of the above stated date.

3. FINDINGS FOR FEDERAL AWARDS

None.

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

OF

ERIE COUNTY, OHIO

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 2000

**JUDE T. HAMMOND
ERIE COUNTY AUDITOR**

**PREPARED BY
BRIAN K. MIX, CPA
CHIEF DEPUTY AUDITOR**

**247 COLUMBUS AVENUE
SANDUSKY, OHIO 44870**

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ERIE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

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ERIE COUNTY, OHIO

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JUDE T. HAMMOND

Erie County Auditor

June 30, 2001

To the Citizens of Erie County
And the Board of County Commissioners
the Honorable Harold Butcher
the Honorable Thomas Ferrell
the Honorable Nancy McKeen:

I am pleased to present Erie County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2000. This report provides full disclosure of the financial position and operation of the County for the fiscal year ended December 31, 2000. This CAFR, which includes an opinion from the Auditor of the State of Ohio, who performed the County's audit, conforms to generally accepted accounting principles (GAAP) as applicable to governmental entities. The general public, as well as investors, will be able to compare the financial position of the County and the results of its operations with other governmental entities. 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 Erie County, specifically the County Auditor. Copies are made available to all interested parties.

There are three sections to the Comprehensive Annual Financial Report: Introductory, Financial, and Statistical. Included in the *Introductory Section* is the table of contents, transmittal letter, the County's organizational chart, a listing of County elected officials, and a copy of the 1999 GFOA Certificate of Achievement for Excellence in Financial Reporting. Within the *Financial Section* are the Report of Independent Accountants, the general purpose financial statements, and the combining and individual fund and account group statements and schedules. The *Statistical Section* includes selected tables which reflect socio-economic information about the County, financial trends, and the fiscal capacity of the County.

GOVERNMENTAL STRUCTURE AND REPORTING ENTITY

Erie County was established in March 1838. The County has only those powers conferred on it by Ohio statutes. The Board of County Commissioners (the "Board") comprised of three members, elected at large in overlapping four-year terms, and acts as both the executive and the legislative branches of County government. The Commissioners serve as the taxing authority, the principal contracting body, and chief administrators of public services for the County. The annual operating budget and the annual appropriation measure for expenditures of all County funds is created and adopted by the Board of Commissioners.

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- Estate Tax/General 627-7746
- Real Estate:
- Appraisal 627-7787
- Assessment 627-7742
- CAMA 627-7610
- CAUV 627-7743
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The County provides its citizens with a wide range of services that include human and social services, health and community assistance services, civil and criminal justice system services and support, road and bridge maintenance, and other general and administrative support services. The County operates enterprise funds which include water and wastewater systems, and a landfill.

The County Treasurer and the County Auditor, as well the Commissioners, have key roles in the financial functions of the government. The Treasurer serves a four-year term and is required by state law to collect certain locally assessed taxes. She is also responsible for investing all idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant (check). The Treasurer must make daily reports showing receipts and payments, and her books must balance with the County Auditor. The Treasurer is a member of the Board of Revision and, along with the County Prosecutor and Auditor, forms the County Budget Commission. The Budget Commission plays an integral part in the financial administration of County government, as well as local governments of the County, including its cities, townships, villages, school districts and libraries.

The County Auditor, also elected to a four-year term, has the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years, as well as a triennial update between appraisals. A complete reappraisal was completed in the year 2000. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to the various subdivisions within the County. The Auditor serves as Chief Financial Officer; no contract or obligation may be made without his certification that funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no funds may be expended except on the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for the payroll and maintains the accounting system. He also serves as secretary of the County's Board of Revision.

Other elected officials are the Recorder, Sheriff, the Clerk of Courts, the Engineer, three Commons Pleas Court Judges, a County Court Judge, and the Coroner.

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions that comprise Erie County (the primary government) and its component unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity. The primary government includes the financial activities of the County Board of Mental Retardation and Developmental Disabilities, Public Assistance and Children's Services, and the County's Care Facility. The County Auditor also serves as fiscal agent for the Erie County General Health District, the Erie-Ottawa Alcohol, Drug Addiction and Mental Health Services Board, the Erie-Ottawa Family and Children First Council, the Erie County Soil and Water Conservation District, Erie County MetroParks, and Erie County Regional Planning. These entities are reported as agency funds, but are not part of the primary government.

Double S Industries, a workshop and non-profit corporation, is included as a discretely presented component unit based on the significant services and resources provided by the County. A complete discussion of the County's reporting entity is provided in Note 2.A of the General Purpose Financial Statements.

ECONOMIC CONDITION AND OUTLOOK

Erie County is located in the heart of the nation's Midwest Region, on the shores of Lake Erie. Midway between Toledo and Cleveland, the County has a solid economic base and continues to prosper.

Manufactured products include automotive bearings and after-market automotive parts, centrifugal castings, chalk, crayons, chains and fabricated metals. Quarried limestone, orchards, nursery stock, farming and wineries also serve the area. Attracting new industry and aiding in expansion of existing enterprises remains a major priority of the County.

Tourism continues to be the catalyst for the County's financial resources. Cedar Fair Limited Partnership, a New York State Exchange company, is based in Sandusky and serves as headquarters for the five amusement parks operated by Cedar Fair. Senior of these parks is the famous Cedar Point, which has served as a resort/amusement park for 130 years. This seasonally operated Sandusky resort draws more than 3 million guests to the area each year, in part because Cedar Point boasts more roller coasters than any other park in the world. In an effort to become a vacation destination, Cedar Fair also operates four hotels and Soak City, a water park adjacent to Cedar Point.

Kelleys Island, one of Lake Erie's islands, boasts camping, shopping, dining and bicycling. In Milan, one can visit the birthplace of Thomas Edison, or take a tour of the Milan Historical Society Museum. Located in downtown Sandusky is the Merry-Go-Round Museum, home of an indoor carousel and other artifacts. Visitors to Erie County can enjoy the waterfront, from Vermilion to White's Landing. More than 80 camping and lodging facilities now exist in the County to accommodate our visitors, and more are being built each year. Service sector industries also continue to grow as a result of increasing tourism.

MAJOR INITIATIVES

With the beginning of a new decade, one of the County's primary focuses was ensuring an accurate count for Census 2000 through its Planning Department. The Erie County Courthouse was also a primary focus in 2000. The circa 19th century structure underwent major remodeling, including the addition of enhanced security measures. In addition, the Common Pleas Court's General Division, Family Court, and the Clerk of Courts received and implemented an integrated computerized system. The newly created Information Technology Department has enabled many county offices to be linked via email and the Internet. Fiber optic cabling will eventually link all County facilities and offices.

Planning for the multi-county juvenile rehabilitation and detention center, to be located on the west side of the City of Sandusky, began in 2000 and is ongoing. With land acquisition completed and site clearing underway, construction is set to begin in late 2001 on the \$7.6 million project. In an effort to ease flooding in the County's far northwest corner, the White's Landing Flood Protection Project got underway in 2000. Federal and State monies comprise the major portion of the \$2 million project. The new dike will offer greater flood protection to the residents of White's Landing. Major infrastructure improvements included the Columbus/Oakland Avenue/US 250 water projects and the State Route 4 waterline project.

Finally a reality, digital tax maps are now accessible by the general public. This tax parcel data is available on the Internet at www.erie.iviewtaxmaps.com. Previously, this information could only be found by visiting the Tax Map Office in the County Office Building in person. In the future, new aerial photography and centerline addresses for each parcel will be available. As the project progresses, Emergency 911 integrations, utility infrastructure, and other tools will be added to the Geographical Information System.

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. The County's day-to-day accounting and budgetary records are maintained on a basis other than generally accepted accounting principles (GAAP). For financial reporting purposes, the records are converted to the modified accrual basis for all the governmental and expendable trust funds and the accrual basis for proprietary funds and the discretely presented component unit. On a modified accrual basis, revenues are recognized when measurable and available. On the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred. The basis of accounting and the various funds and account groups used by Erie County are described in Note 2.B of the General Purpose Financial Statements.

Internal Controls

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Internal controls are designed to provide reasonable, but not absolute assurance that the following objectives will be achieved: (1) the reliability of financial records for preparing financial statements and maintaining accountability of assets; (2) effective and efficient operations; and (3) compliance with laws and regulations. The concept of reasonable assurance is based on the assumption the cost of internal 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 for control of fixed assets and payroll. These systems, along with the monitoring of each voucher prior to payment by the accounting division of the Auditor's Office, ensure that the financial information is both accurate and reliable.

Budgetary Control

The Board of County Commissioners adopts an annual appropriation measure for the County at the end of December for the coming year. The Board, throughout the year, may amend appropriations with consideration as to remaining balances and revenue estimates. Disbursements and transfers of funds require the authority of the Board. A complete description of the County's budgeting process is described in Note 2.D of the General Purpose Financial Statements.

FINANCIAL HIGHLIGHTS

General Government Functions

The following schedules present a summary of governmental funds' revenues and expenditures for the years ended December 31, 1999 and 2000, along with the amount and percentage of change from 1999 to 2000.

	<u>1999</u>	<u>2000</u>	<u>% OF</u>	<u>CHANGE</u>	<u>%</u>
<u>Revenues</u>			<u>TOTAL</u>		<u>CHANGE</u>
Taxes	\$19,320,370	\$19,800,304	33.64%	\$479,934	2.48%
Charges for services	10,267,650	10,882,348	18.49%	614,698	5.99%
Licenses and permits	157,029	35,682	0.06%	(121,347)	(77.28)%
Fines and forfeitures	640,040	702,527	1.19%	62,487	9.76%
Intergovernmental revenue	22,081,978	21,496,781	36.52%	(585,197)	(2.65)%
Special assessments	734,861	775,934	1.32%	41,073	5.59%
Investments earnings	2,360,984	2,573,017	4.37%	212,033	8.98%
Rental income		179,154	.30%	179,154	N/A
Other revenue	<u>2,263,323</u>	<u>2,419,275</u>	<u>4.11%</u>	<u>155,952</u>	<u>6.89%</u>
Total	<u>\$57,826,235</u>	<u>\$58,865,022</u>	<u>100.00%</u>	<u>\$1,038,787</u>	1.80%

The increase in tax revenues is primarily due to the County sales tax, which continues to increase with the healthy economy.

Charges for services increased due to continuing robust economic conditions; however, licenses and permits declined significantly from the prior year, though these amounts represent an insignificant portion of the County's operating revenues.

Intergovernmental revenue, which primarily represents funds received from State and Federal grants, entitlements, and shared revenues, remained fairly stable. The slight decrease was largely due to re-classing some revenue streams.

The increase in special assessments revenue was due to increased assessments for recently completed projects.

Investment earnings increased due to slightly higher interest rates and additional funds to invest. A new rental line was added for the year to better class revenue streams, while "other revenues" increased due to further reclassifications.

Overall, total revenues for 2000 increased about two percent from 1999. Toward the end of 2000, however, higher gasoline prices (and higher energy costs in general) affected consumer spending. Consequently, the County's revenues actually began to decline slightly, as sales tax revenue growth slowed.

	<u>1999</u>	<u>2000</u>	<u>% OF TOTAL</u>	<u>CHANGE</u>	<u>% CHANGE</u>
<u>Expenditures</u>					
General Government:					
Legislative and executive	\$ 8,274,769	\$10,085,744	17.06%	\$ 1,810,975	21.89%
Judicial	3,739,007	3,524,983	5.96%	(214,024)	(5.72)%
Public safety	7,970,638	8,430,765	14.26%	460,127	5.77%
Public works	4,936,519	5,547,522	9.38%	611,003	12.38%
Health	12,057,839	12,752,574	21.57%	694,735	5.76%
Human services	14,631,448	13,405,156	22.68%	(1,226,292)	(8.38)%
Conservation and recreation	113,000	117,520	0.20%	4,520	4.00%
Economic development	792,741	796,072	1.35%	3,331	0.42%
Transportation	29,847			(29,847)	(100.00)%
Miscellaneous	1,760,331	1,205,256	2.04%	(555,075)	(31.53)%
Capital outlay	1,276,355	1,348,146	2.28%	71,791	5.62%
Intergovernmental	18,570			(18,570)	(100.00)%
Debt Service:					
Principal retirement	2,336,383	1,060,349	1.79%	(1,276,034)	(54.62)%
Interest and fiscal charges	<u>917,953</u>	<u>846,216</u>	<u>1.43%</u>	<u>(71,737)</u>	<u>(7.81)%</u>
Total	<u>\$58,855,400</u>	<u>\$59,120,303</u>	<u>100.00%</u>	<u>\$ 264,903</u>	0.45%

The significant increase in legislative and executive program expenditures was primarily due to the addition of the Information Technology Department, although annual salary increases and an increased number of labor-related grants also contributed to the increase. Most grants are several years in duration and there is no guarantee of their renewal. Judicial expenditures decreased from the prior year, in which many computer and related items were purchased.

Public safety expenditures increased due generally to salary increases, while public works expenditures continued to increase due to infrastructure renovations by the County Engineer's Office.

While health related expenditures also increased due generally to salary increases, expenditures for human services decreased significantly due to less reliance on public assistance, which is also one result of the sound economy.

Principal expenditures on outstanding debt decreased primarily from a decrease in short-term outstanding notes from 1999; interest expenditure also decreased accordingly.

Total expenditures in 2000 for the operation of Erie County general government increased by only .45% from 1999, only one-quarter of the percentage increase in revenues, and considerably less than the 4.84% increase reported in 1999. Nonetheless, total expenditures exceeded total revenues by \$255,281. However, the available total fund balance for general government operations was approximately \$15.1 million, which is approximately \$600,000 more than at December 31, 1999 and represents over three months of spendable resources for general government needs.

General Fund Balance

The fund balance of the County's General Fund decreased \$1,847,238 from the prior year, to \$10,518,884, a 14.94% decline. The balance provides the County with the equivalent of 126 business days of General fund expenditures, compared to the equivalent of 145 days at the end of 1999.

Enterprise Funds

The County's enterprise funds consist of a water district fund, the Huron area and Erie County sewer funds, and a landfill fund. The water, sewer, and landfill funds all reported a net loss for the year ended December 31, 2000, of \$136,712, \$1,160,972, and \$399,226, respectively. The losses in the water and sewer fund are due mainly to construction-in-progress to enhance water and sewer services, and will be eliminated as user charges are increased. The loss in the landfill fund is due to the recognition of depreciation on completed construction for expansion of the landfill site, as well as the continuing annual expense for the future costs involved in closing the landfill, as well as maintaining the landfill after closure. For a complete description of the County's estimated closure and post-closure costs for the landfill, see Note 21 to the General Purpose Financial Statements.

Internal Service Funds

The principal internal service fund maintained by the County is used to account for its self-funded employee health care benefits program. This fund reported net income of \$651,451 for the year ended December 31, 2000. Retained earnings in this fund totaled \$815,797 at year-end. Claims expense for 2000 was \$4,093,536, compared to \$4,164,496 for 1999, and claims payable at December 31, 2000 was \$932,487, compared to \$1,047,708 at the end of 1999.

Fiduciary Funds

Fiduciary funds account for assets held by Erie County in a trustee capacity or as an agent for the individuals, private organizations, other governmental units and/or other funds. The fiduciary funds maintained by Erie County are expendable trust funds, the investment trust fund and agency funds.

The Investment Trust fund represents moneys invested by the County on behalf of another, legally separate entity, specifically Erie MetroParks. The County acts as fiscal agent for the Board of Erie MetroParks, and invests the MetroParks' funds to earn interest revenue for the MetroParks, which is required by Ohio statute. GASB Statement 31 requires that this investment activity be reported separately.

General Fixed Assets

The general fixed assets are used to carry on the essential government functions of the County, and are not financial resources available for expenditure. The total general fixed assets at December 31, 2000 was \$41,055,203. These assets are accounted for at historical cost. Depreciation is not recognized on general fixed assets. The County's general fixed assets are presented in Note 9 of the General Purpose Financial Statements.

Cash Management

The County Treasurer, custodian of County monies, is responsible for investing idle funds and for directing the investment policies of the County as determined by the County's Investment Advisory Committee. The County pools its cash for maximum investment efficiency and simplified accountability. The largest of these investments is the State Treasurer's Investment Pool of Ohio (STAR Ohio). This statewide investment pool was established in 1986 for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law. Interest for the primary government during 2000 was \$2,660,465. Interest was received directly by Double S Industries in the amount of \$12,978.

Debt Administration

At December 31, 2000, general obligation bonds outstanding totaled \$26,805,867. During fiscal year 2000, \$1,062,000 of general obligation bonds was retired and \$5,173,239 in general obligations bonds were issued. Bond and tax anticipation notes outstanding at December 31, 2000 were \$7,525,000; \$1,013,000 more than similar notes outstanding at December 31, 1999. Special assessment bonds, for which the County's resources may be used to repay if necessary, decreased by \$475,500 from the prior year. The balance of special assessment bonds outstanding at December 31, 2000 was \$3,764,500.

The outstanding balances for the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans were \$7,671,420 and \$277,048 respectively. An interest-free OPWC loan was issued for the Ruggles/Mitiwanga Sanitary Sewer Project in the amount of \$142,250. Principal payments in 2000 on OWDA loans totaled \$355,968 and \$8,255 on OPWC loans. A complete description of the County's long-term debt is provided in Note 12 of the General Purpose Financial Statements. Notes payable are described in Note 13.

The district maintained its "Aaa" rating from Moody's Investors Service on its general obligation bond issues. The ratio of net bonded debt to assessed valuation was .558 percent, down from .660 percent the previous year. As of December 31, 2000, the County's overall debt margin was \$30,740,936 and the un-voted debt margin was \$7,336,766. All existing bond obligations are general obligation debt backed by the full faith and credit of the County and will be retired fully by fiscal year 2020.

Risk Management

With the exception of employee health care benefits and worker' compensation insurance, the County purchases coverage for comprehensive general liability, vehicle liability, property and casualty insurance, and public officials' liability through the County Risk Sharing Authority (CORSA), a public entity risk-sharing pool among 39 Ohio counties. Member counties agree to jointly participate in coverage losses, and to pay all contributions necessary for the specified coverage provided by CORSA. The County's payment to CORSA in 2000 totaled \$419,964.

During 2000, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Rating Plan (the plan), and insurance purchasing pool. The intent of the plan is to achieve lower premiums for plan members by calculating the loss experience of all members as one, and subsequently applying a common premium rate to all members.

For a complete description of the County's risk management programs, see Note 15 to the General Purpose Financial Statements.

Pension Plan

County employees, other than teachers, are covered by the statewide Public Employees Retirement System of Ohio (PERS) pension plan. Certified teachers employed by the school for the mentally retarded/developmentally disabled are covered by the statewide State Teachers Retirement System (STRS). The County's employer contributions to both systems are based on a percentage of employees' salaries. State law requires the County to pay the employer share as determined by each retirement system. The County's 2000 contributions were \$2,863,706 paid as the employer portion and \$2,244,297 paid as the employee portion (\$5,108,003 total) to PERS and \$62,843 paid as the employer portion and \$41,746 paid as the employee portion (\$104,589 total) to STRS. See Notes 16 and 17 to the General Purpose Financial Statements for complete details.

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2000, by our independent accountant, Auditor of the State of Ohio, Jim Petro. In addition to meeting the requirements set forth in the state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. County management will continue to subject financial statements to an annual independent audit as part of the preparation of a CAFR. An annual audit also serves to maintain and strengthen the County's accounting controls and accountability to the public it serves.

The County established the Fiscal Report Review Committee (Audit Committee) in 1998 to assist with the audit/financial statement process. This group is comprised of the County Auditor, County Treasurer, and Board President. In addition, David Brink, CPA, Payne, Hammersmith and Nickels, CPA, Inc., and James Miller, Executive Vice-President, The Citizens Banking Company, serve on the panel.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Erie County for its Comprehensive Annual Financial Report for the year ended December 31, 1999. The County is extremely proud to have earned the award for the eleventh consecutive year.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, which conforms to program standards. The report must also conform to generally accepted accounting principles (GAAP) and satisfy all applicable legal requirements. We believe our current report continues to conform to the Certificate of Achievement program requirements and we are again submitting it to the GFOA to determine eligibility for the award.

The publication of this CAFR displays Erie County's ability to provide significantly enhanced financial information and benefits to the County's citizens, its elected officials, management and investors.

Acknowledgements

The preparation and publication of this report would not be possible without the cooperation of the various County offices and departments. I wish to express my appreciation to the Erie County Board of Commissioners for their support in this endeavor. I would also like to thank the elected officials, department heads and their staff for their assistance with this project.

Special appreciation is expressed to Trimble, Julian, & Grube, Inc.: specifically to Ms. Gina Love, who compiled this report, and to Mr. Ronald Druckenmiller, of the Auditor of State's Office, who was in charge of auditing this report.

The Erie County Auditor's Office has worked to maintain a level of professionalism and sound financial reporting as its benchmark. I ask for the continued support of this project and of my efforts toward continuing the sound financial management of Erie County.

Sincerely,

A handwritten signature in cursive script that reads "Jude T. Hammond". The signature is written in black ink and is positioned below the word "Sincerely,".

JUDE T. HAMMOND, AAS
Erie County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Erie 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 Kinsey
President

Jeffrey L. Esler
Executive Director

ERIE COUNTY, OHIO

ELECTED OFFICIALS

At December 31, 2000

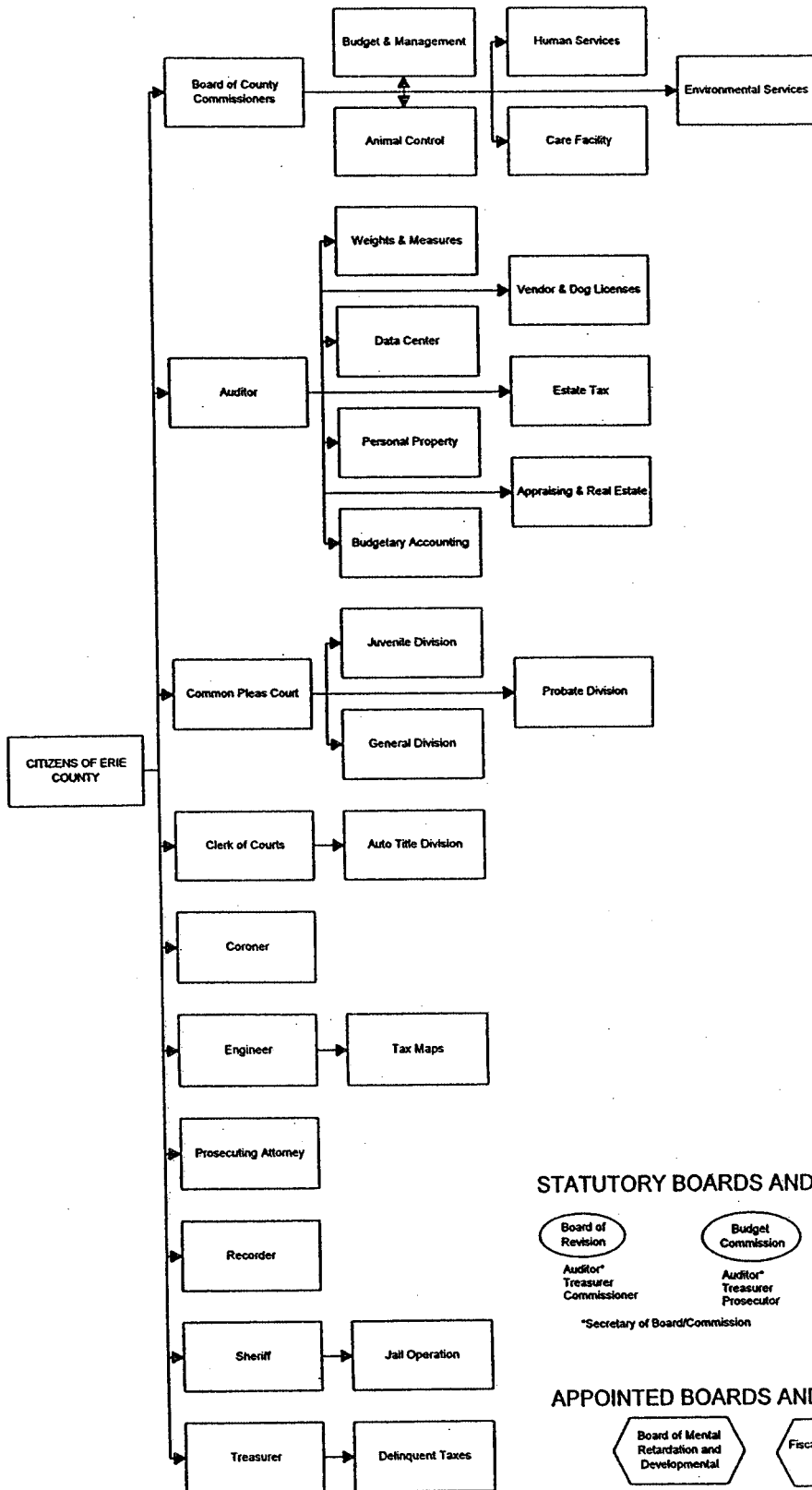
Administrators

Jude T. Hammond.....Auditor
Barbara J. Johnson.....Clerk of Courts
Thomas J. Nescoda.....Coroner
Harold C. Butcher.....Commissioner
Thomas M. Ferrell, Jr.....Commissioner
Nancy C. McKeen.....Commissioner
John D. Farschman.....Engineer
Kevin J. Baxter.....Prosecutor
John W. Schaeffer.....Recorder
John E. Magnuson.....Sheriff
Beverly L. Pressler.....Treasurer

Judges

Ann B. Maschari.....Common Pleas
Paul G. Lux.....County Court
Donald L. Ramsey.....Domestic Relations Court
Donald L. Ramsey.....Juvenile Court
Beverly K. McGookey.....Probate Court

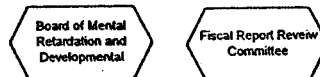
ORGANIZATION OF ERIE COUNTY, OHIO



STATUTORY BOARDS AND COMMISSIONS



APPOINTED BOARDS AND COMMISSIONS





STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870-5554

To the County Commissioners:

We have audited the accompanying general-purpose financial statements of Erie County, (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 Double S Industries, Inc., the County's discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for that discretely presented component unit, is based on the report 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 Double S Industries, Inc., component unit, were not audited 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 report 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 Erie 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 unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 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 thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

June 29, 2001

**GENERAL PURPOSE FINANCIAL
STATEMENTS**

ERIE COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS, and DISCREETELY PRESENTED COMPONENT UNIT
 DECEMBER 31, 2000

	Governmental Fund Types				Proprietary Fund Types			Fiduciary Fund Types		Account Groups			Total Memorandum (Only)	Total Memorandum (Only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General	Fixed Assets	Long-Term Obligations	Primary Government	Component Unit	Reporting Entity	Total	
														Equity in pooled cash and cash equivalents	Property, plant and equipment (net of accumulated depreciation where applicable)
ASSETS AND OTHER DEBITS:															
ASSETS:															
Equity in pooled cash, cash equivalents and investments	\$8,318,176	\$9,648,255	\$142,956	\$1,294,063	\$13,379,526	\$1,718,865	\$8,570,748						\$43,072,589	\$43,072,589	
Cash in segregated accounts							4,979,407						4,979,407	\$217,609	5,197,016
Receivables (net of allowances for uncollectibles):															
Taxes	5,038,327	4,680,956					88,371,349						98,090,632		98,090,632
Accounts	76,872	168,809	20,519		1,673,557	29,463							1,969,220	48,035	2,017,255
Accrued interest	237,013	17,436					204						254,653		254,653
Special assessments	90,733	12,597	4,893,933		360,304								5,357,567		5,357,567
Interfund loans receivable	3,840												3,840		3,840
Due from other funds	42,129			6,440									48,569		48,569
Due from other governments	213,764						171,725						2,182,685		2,182,685
Loans receivable		1,797,196											278,597		278,597
Deferred bond issuance cost		278,597											150,772		150,772
Unamortized discount on bonds					150,772								43,954		43,954
Materials and supplies inventory	66,019	83,975			65,670								215,664		215,664
Restricted assets:															
Equity in pooled cash and cash equivalents	1,400,000												1,400,000		1,400,000
Property, plant and equipment (net of accumulated depreciation where applicable)					67,600,828								108,656,031	24,630	108,680,661
OTHER DEBITS:															
Amount available in debt service fund															
Amount to be provided for retirement of general long-term obligations													\$159,785		159,785
Total assets and other debits	\$15,486,873	\$16,687,821	\$5,057,408	\$1,300,503	\$83,274,611	\$1,748,328	\$102,093,433						\$281,552,366	\$290,274	\$281,842,640

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

continued

ERIE COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS, and DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2000

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Total (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	Component Unit	Total (Memorandum Only)
LIABILITIES, EQUITY AND OTHER CREDITS												
LIABILITIES:												
Accounts payable	\$404,716	\$1,033,954		\$14,719	\$712,889	\$91,507	\$116			\$2,166,278	\$14,444	\$2,180,722
Accrued wages and benefits	437,407	591,051				157,606		\$1,479,012		1,120,081	3,776	1,123,857
Compensated absences payable	99,975	163,703				58,017	816			1,920,296	19,814	1,920,110
Pension obligation payable	245,946	328,393								633,172		633,172
Interfund loans payable		150	\$3,690							3,840		3,840
Deferred revenue	3,674,499	4,627,318	4,893,933		360,304					13,556,034		13,556,034
Deposits held and due to others										4,982,470		4,982,470
Due to other funds		48,569								48,569		48,569
Due to other governments	105,446	48,569			209,868					96,838,577		96,838,577
Estimated liability for landfill closure costs					4,917,634					4,917,634		4,917,634
Bond anticipation notes payable					7,525,000					7,525,000		7,525,000
Accrued interest payable					545,590					545,590		545,590
Claims and judgments payable						932,487				937,857		937,857
General obligation bonds payable					17,380,067					26,805,867		26,805,867
Special assessment debt with government commitment										9,425,800		9,425,800
Capital lease obligations										3,764,500		3,764,500
Unamortized premiums on bonds						177,922				356,796		356,796
OWDA loan payable						108,409				108,409		108,409
OPWC loan payable						7,671,420				7,671,420		7,671,420
						277,048				277,048		277,048
Total liabilities	4,967,989	6,841,707	4,897,623	14,719	39,886,171	1,239,617	101,463,466	14,848,186	14,848,186	174,159,478	38,034	174,197,512
EQUITY AND OTHER CREDITS:												
Investment in general fixed assets												
Contributed capital												
Retained earnings - unreserved					46,621,962	508,711		\$41,055,203		41,055,203		41,055,203
Accumulated deficit					(3,233,522)					(3,233,522)		(3,233,522)
Net assets												
Net assets reserved for external investment pool participants												
Fund balances:												
Reserved for encumbrances	1,789,101	2,524,289		405,073						430,360		430,360
Reserved for materials and supplies inventory	66,019	83,975								4,718,463		4,718,463
Reserved for loans		278,597	159,785							149,994		149,994
Reserved for debt service										278,597		278,597
Reserved for budget stabilization	1,400,000									159,785		159,785
Unreserved-undesignated	7,263,764	6,959,253		880,711			199,607			1,400,000		1,400,000
Total equity and other credits	10,518,884	9,846,114	159,785	1,285,784	43,388,440	508,711	629,967	41,055,203	41,055,203	107,392,888	252,240	107,645,128
Total liabilities, equity and other credits	\$15,486,873	\$16,687,821	\$5,057,408	\$1,300,503	\$83,274,611	\$1,748,328	\$102,093,433	\$41,055,203	\$41,055,203	\$281,552,366	\$290,274	\$281,842,640

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

ERIE COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Property and other taxes	\$3,711,195	\$4,347,624				\$8,058,819
Sales taxes	10,646,622	1,094,863				11,741,485
Charges for services	1,336,575	9,545,773				10,882,348
Licenses and permits	9,097	26,585				35,682
Fines and forfeitures	564,443	138,084				702,527
Special assessments	50,177		\$725,757			775,934
Intergovernmental	3,214,586	18,282,195			\$517	21,497,298
Investment income	2,360,961	212,056			2,451	2,575,468
Rental income	179,154					179,154
Other	930,921	1,451,546	20,519	\$16,289		2,419,275
Total revenue	23,003,731	35,098,726	746,276	16,289	2,968	58,867,990
Expenditures:						
Current:						
General government:						
Legislative and executive	8,672,656	1,413,088				10,085,744
Judicial	3,472,638	52,345				3,524,983
Public safety	6,987,764	1,443,001				8,430,765
Public works	1,138,923	4,408,599				5,547,522
Health	137,053	12,615,521				12,752,574
Human services	437,553	12,967,603				13,405,156
Conservation and recreation	117,520					117,520
Economic development and assistance		796,072				796,072
Other	30,072	1,175,184			5,982	1,211,238
Capital outlay	715,677			632,469		1,348,146
Debt service:						
Principal retirement	52,549		1,007,800			1,060,349
Interest and fiscal charges	11,646	49,270	785,300			846,216
Total expenditures	21,774,051	34,920,683	1,793,100	632,469	5,982	59,126,285
Excess (deficiency) of revenues over (under) expenditures	1,229,680	178,043	(1,046,824)	(616,180)	(3,014)	(258,295)
Other financing sources (uses):						
Proceeds from sale of fixed assets	16,479					16,479
Operating transfers in		2,606,252	1,004,547	380,000		3,990,799
Operating transfers out	(3,080,472)	(962,595)				(4,043,067)
Total other financing sources (uses)	(3,063,993)	1,643,657	1,004,547	380,000		(35,789)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	(1,834,313)	1,821,700	(42,277)	(236,180)	(3,014)	(294,084)
Fund balance, January 1	12,366,122	8,025,429	202,062	1,521,964	202,621	22,318,198
Decrease in reserve for inventory	(12,925)	(1,015)				(13,940)
Fund balance, December 31	\$10,518,884	\$9,846,114	\$159,785	\$1,285,784	\$199,607	\$22,010,174

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

ERIE COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000

	General				Special Revenue				Debt Service				Capital Projects				Total	
	Revised		Budget		Revised		Budget		Revised		Budget		Revised		Budget		Actual	
	Actual	Variance: (Unfavorable)	Actual	Variance: (Unfavorable)	Actual	Variance: (Unfavorable)	Actual	Variance: (Unfavorable)	Actual	Variance: (Unfavorable)	Actual	Variance: (Unfavorable)	Actual	Variance: (Unfavorable)	Actual	Variance: (Unfavorable)	Actual	Variance: (Unfavorable)
Revenues:	\$3,400,365	\$3,711,195	\$4,369,346	\$4,351,958	\$4,369,346	\$4,351,958	\$4,369,346	\$4,351,958	\$7,769,711	\$8,063,153	\$7,769,711	\$8,063,153	\$7,769,711	\$8,063,153	\$7,769,711	\$8,063,153	\$7,769,711	\$8,063,153
Property taxes	11,924,455	10,743,527	1,000,000	1,089,995	1,000,000	1,089,995	1,000,000	1,089,995	13,024,455	11,833,522	13,024,455	11,833,522	13,024,455	11,833,522	13,024,455	11,833,522	13,024,455	11,833,522
Sales taxes	1,572,703	1,416,971	9,147	9,147	9,147	9,147	9,147	9,147	10,748,793	11,135,868	10,748,793	11,135,868	10,748,793	11,135,868	10,748,793	11,135,868	10,748,793	11,135,868
Charges for services	10,150	9,147	52,000	24,200	52,000	24,200	52,000	24,200	62,150	33,347	62,150	33,347	62,150	33,347	62,150	33,347	62,150	33,347
Licenses and permits	632,534	569,909	142,800	181,003	142,800	181,003	142,800	181,003	775,334	750,912	775,334	750,912	775,334	750,912	775,334	750,912	775,334	750,912
Fines and forfeitures	3,365,005	3,031,750	17,861,637	16,812,769	17,861,637	16,812,769	17,861,637	16,812,769	\$3,000,000	(\$3,000,000)	\$3,000,000	(\$3,000,000)	\$3,000,000	(\$3,000,000)	\$3,000,000	(\$3,000,000)	\$3,000,000	(\$3,000,000)
Intergovernmental	55,696	50,177	10,000	207,037	10,000	207,037	10,000	207,037	2,726,642	19,844,519	2,726,642	19,844,519	2,726,642	19,844,519	2,726,642	19,844,519	2,726,642	19,844,519
Special assessments	2,518,520	2,269,104	211,724	2,070,377	211,724	2,070,377	211,724	2,070,377	2,730,244	2,476,141	2,730,244	2,476,141	2,730,244	2,476,141	2,730,244	2,476,141	2,730,244	2,476,141
Investment income	198,855	179,154	844,740	844,740	844,740	844,740	844,740	844,740	198,855	179,154	198,855	179,154	198,855	179,154	198,855	179,154	198,855	179,154
Reimbursements	937,600	118,582	844,740	844,740	844,740	844,740	844,740	844,740	2,013,730	1,252,781	2,013,730	1,252,781	2,013,730	1,252,781	2,013,730	1,252,781	2,013,730	1,252,781
Other	24,615,883	22,944,256	31,999,727	33,520,060	31,999,727	33,520,060	31,999,727	33,520,060	62,609,460	57,210,623	62,609,460	57,210,623	62,609,460	57,210,623	62,609,460	57,210,623	62,609,460	57,210,623
Total revenues	11,430,052	9,688,395	1,741,657	2,010,560	1,741,657	2,010,560	1,741,657	2,010,560	13,440,612	11,294,661	13,440,612	11,294,661	13,440,612	11,294,661	13,440,612	11,294,661	13,440,612	11,294,661
Expenditures:	4,341,193	3,917,349	423,944	306,901	423,944	306,901	423,944	306,901	4,648,094	4,028,303	4,648,094	4,028,303	4,648,094	4,028,303	4,648,094	4,028,303	4,648,094	4,028,303
General government:	8,461,222	7,810,289	650,933	2,020,244	650,933	2,020,244	650,933	2,020,244	10,481,466	9,616,077	10,481,466	9,616,077	10,481,466	9,616,077	10,481,466	9,616,077	10,481,466	9,616,077
Legislative and executive	1,287,109	1,209,176	77,933	7,022,301	77,933	7,022,301	77,933	7,022,301	8,427,910	7,276,851	8,427,910	7,276,851	8,427,910	7,276,851	8,427,910	7,276,851	8,427,910	7,276,851
Judicial	161,105	138,832	22,273	13,164,425	22,273	13,164,425	22,273	13,164,425	13,655,220	13,003,257	13,655,220	13,003,257	13,655,220	13,003,257	13,655,220	13,003,257	13,655,220	13,003,257
Public safety	917,756	501,623	416,133	14,650,155	416,133	14,650,155	416,133	14,650,155	15,567,911	14,597,980	15,567,911	14,597,980	15,567,911	14,597,980	15,567,911	14,597,980	15,567,911	14,597,980
Health	117,520	117,520	0	0	117,520	117,520	0	0	117,520	117,520	117,520	117,520	117,520	117,520	117,520	117,520	117,520	117,520
Human services	10,178	4,818	5,360	1,011,264	5,360	1,011,264	5,360	1,011,264	1,011,264	755,607	1,011,264	755,607	1,011,264	755,607	1,011,264	755,607	1,011,264	755,607
Conservation and recreation	1,968,962	758,975	1,209,987	1,175,399	1,209,987	1,175,399	1,209,987	1,175,399	8,597,830	1,099,187	8,597,830	1,099,187	8,597,830	1,099,187	8,597,830	1,099,187	8,597,830	1,099,187
Economic development and assistance	752,000	752,000	0	0	752,000	752,000	0	0	1,754,300	1,759,800	1,754,300	1,759,800	1,754,300	1,759,800	1,754,300	1,759,800	1,754,300	1,759,800
Other	49,270	49,270	0	0	49,270	49,270	0	0	841,770	834,570	841,770	834,570	841,770	834,570	841,770	834,570	841,770	834,570
Capital outlay	28,695,097	24,146,877	4,548,220	42,566,979	39,583,841	2,983,138	1,794,800	1,793,100	8,176,330	1,099,187	8,176,330	1,099,187	8,176,330	1,099,187	8,176,330	1,099,187	8,176,330	1,099,187
Debt service	(4,079,214)	(1,202,621)	2,876,593	(8,567,252)	(6,063,781)	2,503,471	(1,019,800)	(1,046,793)	(5,497,480)	(1,099,187)	(5,497,480)	(1,099,187)	(5,497,480)	(1,099,187)	(5,497,480)	(1,099,187)	(5,497,480)	(1,099,187)
Principal retirement	18,282	16,479	(1,803)	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	826,550	(826,550)	826,550	(826,550)	826,550	(826,550)	826,550	(826,550)	826,550	(826,550)
Interest and fiscal charges	(3,089,521)	(3,080,472)	9,049	3,244,979	2,606,252	(638,727)	1,000,000	1,004,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547
Total expenditures	(3,071,239)	(3,063,993)	7,246	2,365,894	2,171,666	(194,228)	1,000,000	1,004,547	5,529,291	(5,139,442)	5,529,291	(5,139,442)	5,529,291	(5,139,442)	5,529,291	(5,139,442)	5,529,291	(5,139,442)
Deficiency of revenues under expenditures	(7,150,453)	(4,266,614)	2,883,839	(6,201,358)	(3,892,115)	2,309,243	(19,800)	(42,246)	(741,149)	(13,339,800)	(8,910,313)	(4,429,487)	(7,150,453)	(4,266,614)	(7,150,453)	(4,266,614)	(7,150,453)	(4,266,614)
Other financing sources (uses):	7,460,558	4,393,458	3,089,521	3,080,472	9,049	3,244,979	2,606,252	(638,727)	1,000,000	1,004,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547
Proceeds of bonds	18,282	16,479	(1,803)	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	826,550	(826,550)	826,550	(826,550)	826,550	(826,550)	826,550	(826,550)	826,550	(826,550)
Proceeds of notes	40,530	40,530	0	40,530	40,530	40,530	40,530	40,530	18,282	(1,803)	18,282	(1,803)	18,282	(1,803)	18,282	(1,803)	18,282	(1,803)
Advance from sale of fixed assets	3,990,799	3,990,799	0	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	4,608,979	4,608,979	4,608,979	4,608,979	4,608,979	4,608,979	4,608,979	4,608,979	4,608,979	4,608,979
Advance (out) and not repaid	471,868	471,868	0	471,868	471,868	471,868	471,868	471,868	471,868	471,868	471,868	471,868	471,868	471,868	471,868	471,868	471,868	471,868
Operating transfers in	3,990,799	3,990,799	0	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799
Operating transfers (out)	3,990,799	3,990,799	0	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799	3,990,799
Other financing sources	537,836	537,836	0	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836
Total other financing sources (uses)	537,836	537,836	0	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836	537,836
Deficiency of revenues and other financing sources under expenditures and other financing (uses)	\$4,703,563	\$7,587,402	\$2,883,839	\$3,761,417	\$6,079,660	\$2,309,243	\$1,611,712	\$139,266	\$864,333	(\$741,149)	\$1,605,482	(\$864,333)	\$1,605,482	(\$741,149)	\$1,605,482	(\$864,333)	\$1,605,482	(\$741,149)
Fund balances, January 1	7,460,558	7,460,558	0	7,449,996	7,449,996	0	181,512	181,512	956,455	956,455	0	16,048,521	16,048,521	0	16,048,521	16,048,521	0	16,048,521
Prior year encumbrances appropriated	4,393,458	4,393,458	0	2,512,779	2,512,779	0	617,216	617,216	617,216	617,216	0	7,523,453	7,523,453	0	7,523,453	7,523,453	0	7,523,453
Fund balances, December 31	\$4,703,563	\$7,587,402	\$2,883,839	\$3,761,417	\$6,079,660	\$2,309,243	\$1,611,712	\$139,266	\$864,333	(\$741,149)	\$1,605,482	(\$864,333)	\$1,605,482	(\$741,149)	\$1,605,482	(\$864,333)	\$1,605,482	(\$741,149)

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

ERIE COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
ALL PROPRIETARY FUND TYPES - PRIMARY GOVERNMENT
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Proprietary Fund Types</u>		Total (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	
Operating revenues:			
Charges for services	\$11,427,138	\$8,526,250	\$19,953,388
Other operating revenues	1,720,571		1,720,571
 Total operating revenues	<u>13,147,709</u>	<u>8,526,250</u>	<u>21,673,959</u>
Operating expenses:			
Personal services	2,891,809	2,854,177	5,745,986
Contractual services	5,085,945	406,499	5,492,444
Materials and supplies	1,494,962	386,330	1,881,292
Depreciation and amortization	3,079,278		3,079,278
Claims expense		4,093,536	4,093,536
Landfill closure and post-closure costs	1,045,786		1,045,786
Other operating expense	128,846		128,846
 Total operating expenses	<u>13,726,626</u>	<u>7,740,542</u>	<u>21,467,168</u>
Operating income (loss)	<u>(578,917)</u>	<u>785,708</u>	<u>206,791</u>
Nonoperating revenues (expenses):			
Interest expense and fiscal charges	(1,503,648)		(1,503,648)
Investment earnings	84,997		84,997
Intergovernmental	250,000		250,000
Loss on disposal of fixed assets	(358)		(358)
Other nonoperating revenue	51,016		51,016
 Total nonoperating expenses	<u>(1,117,993)</u>		<u>(1,117,993)</u>
Net income (loss) before operating transfers	(1,696,910)	785,708	(911,202)
 Operating transfers in		52,268	52,268
Net income (loss)	(1,696,910)	837,976	(858,934)
Accumulated deficit, January 1, (Restated)	<u>(1,536,612)</u>	<u>(329,265)</u>	<u>(1,865,877)</u>
Retained earnings/(accumulated deficit), December 31	<u>(\$3,233,522)</u>	<u>\$508,711</u>	<u>(\$2,724,811)</u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

ERIE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Double S Industries</u>
Operating revenues	
In-kind contributed services	\$121,388
Contracts, in-house	103,400
Contracts, outside service.	111,068
Concession income	11,348
Interest	12,978
Cash contributions	150
Other	<u>3,229</u>
 Total operating revenues	 <u>363,561</u>
Operating expenses	
Program expenses.	330,894
General and administrative expenses.	<u>47,784</u>
 Total operating expenses	 <u>378,678</u>
 Change in net assets from operations	 <u>(15,117)</u>
Nonoperating revenue	
Decrease in unrealized loss on investments	<u>911</u>
 Total nonoperating expenses	 <u>911</u>
 Decrease in unrestricted net assets.	 (14,206)
Changes in temporarily restricted net assets	
Contributions	<u>335</u>
 Increase in temporarily restricted net assets.	 335
 Decrease in net assets	 (13,871)
 Net assets, January 1.	 <u>266,111</u>
 Net assets, December 31.	 <u><u>\$252,240</u></u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

ERIE COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES - PRIMARY GOVERNMENT
FOR THE YEAR ENDED DECEMBER 31, 2000

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	
Cash flows from operating activities:			
Cash received from customers	\$11,765,377	\$8,496,787	\$20,262,164
Cash received from other operations	1,720,571		1,720,571
Cash payments for personal services	(2,903,693)	(2,846,879)	(5,750,572)
Cash payments for contract services	(5,250,342)	(489,187)	(5,739,529)
Cash payments for materials and supplies	(1,095,595)	(386,330)	(1,481,925)
Cash payments for claims		(4,208,757)	(4,208,757)
Cash payments for other expenses	(24,200)		(24,200)
Net cash provided by operating activities	4,212,118	565,634	4,777,752
Cash flows from noncapital financing activities:			
Cash received from nonoperating activities	51,016		51,016
Cash received from nonoperating grants	250,000		250,000
Transfers in from other funds		52,268	52,268
Net cash provided by noncapital financing activities	301,016	52,268	353,284
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(3,668,631)		(3,668,631)
Proceeds from issuance of bonds	5,160,286		5,160,286
Proceeds from issuance of notes	13,367,250		13,367,250
Principal payments-capital lease	(57,435)		(57,435)
Interest payments-capital lease	(12,349)		(12,349)
Principal retirement	(12,353,923)		(12,353,923)
Interest paid	(1,444,879)		(1,444,879)
Net cash provided by capital and related financing activities	990,319		990,319
Cash flows from investing activities:			
Interest received	84,997		84,997
Net cash provided by investing activities	84,997		84,997
Net increase in cash and cash equivalents	5,588,450	617,902	6,206,352
Cash and cash equivalents at January 1	7,791,076	1,100,963	8,892,039
Cash and cash equivalents at December 31	<u>\$13,379,526</u>	<u>\$1,718,865</u>	<u>\$15,098,391</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	(\$578,917)	\$785,708	\$206,791
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	3,079,278		3,079,278
Changes in assets and liabilities:			
Decrease in materials and supplies inventory	71,279		71,279
Decrease (increase) in accounts receivable	338,239	(29,463)	308,776
Increase in special assessments receivable	(276,409)		(276,409)
Increase (decrease) in accounts payable	186,416	(80,742)	105,674
Increase in deferred revenue	276,409		276,409
Increase (decrease) in accrued wages and benefits	(8,497)	6,288	(2,209)
Increase (decrease) in compensated absences payable	(4,272)	19,224	14,952
Decrease in claims payable		(115,221)	(115,221)
Decrease in pension obligation payable		(18,214)	(18,214)
Increase in estimated landfill closure costs	1,045,786		1,045,786
Increase in due to other governments	83,814		83,814
Decrease in due to other funds	(1,008)	(1,946)	(2,954)
Net cash provided by operating activities	\$4,212,118	\$565,634	\$4,777,752

Noncash Investing, Capital, and Financing Activities:
Capital contributions from other funds totaled \$908,655 in 2000 for Enterprise Funds

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

ERIE COUNTY, OHIO
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Double S Industries</u>
Cash flows from operating activities:	
Change in net assets	(\$13,871)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation.	3,690
Changes in operating assets and liabilities:	
Increase in accounts receivable	(1,205)
Decrease in Erie County MR/DD	
Board receivable	1,075
Increase in receivable, other.	(5,119)
Decrease in asset deposits	701
Increase in accounts payable.	12,516
Decrease in payroll and sales tax payable	(124)
Increase in accrued payroll and vacation	2,362
Decrease in accrued payroll taxes and insurance	<u>(1,259)</u>
Net cash provided by operating activities	(1,234)
Cash flows from investing activities:	
Purchase of property.	<u>(16,735)</u>
Net cash used in investing activities	(16,735)
Net increase in cash and cash equivalents	(17,969)
Cash and cash equivalents at January 1.	235,578
Cash and cash equivalents at December 31.	<u><u>\$217,609</u></u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

ERIE COUNTY, OHIO
STATEMENT OF CHANGES IN NET ASSETS
INVESTMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Fiduciary Fund Type
	Investment Trust
Revenues:	
Interest	\$27,534
Total revenues	27,534
Net increase in assets resulting from operations	27,534
Net capital transactions	(72,534)
Total decrease in net assets	(45,000)
Net assets at January 1, 2000	475,360
Net assets at December 31, 2000	\$430,360

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - DESCRIPTION OF THE COUNTY

Erie County (the "County"), a political subdivision of the State of Ohio, was formed in 1838. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief financial officer and the County Treasurer is custodian of all funds. There are six other elected administrative officials, each of whom is independent, as set forth in Ohio law. These officials are: Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Clerk of Courts. There is also a Common Pleas Court General Judge, a Domestic Relations Court Judge, a Probate Court Judge and a County Court Judge elected on a countywide basis to oversee the County's justice system.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The County's reporting entity has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity. The financial statements include all funds, account groups, agencies, boards, commissions, and component units for which the County and the County Commissioners are "accountable". Accountability as defined in GASB Statement No. 14 was evaluated based on financial accountability, the nature and significance of the potential component unit's (PCU) relationship with the County and whether exclusion would cause the County's general purpose financial statements to be misleading or incomplete.

Among the factors considered were separate legal standing; appointment of a voting majority of PCU's board; fiscal dependency and whether a benefit or burden relationship exists; imposition of will; and the nature and significance of the PCU's relationship with the County. Responsibility was evaluated on the basis of financial dependence and the manifestations of oversight exercised by the Commissioners. Among the factors considered were budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the County, obligation of the County to finance any deficits that may occur, reliance of the organization on continuing subsidies from the County, selection of governing authority, and designation of management.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Based on the foregoing criteria, the financial activities of the following PCU is reflected in the accompanying financial statements:

DISCRETELY PRESENTED COMPONENT UNIT

Double S Industries, Inc. Double S Industries, Inc. (the Workshop) is a legally separate non-government, not-for-profit corporation served by a self-appointing Board of Trustees. The Workshop, under a contractual agreement with the Erie County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for mentally retarded or disabled adults in Erie County. The Erie 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 retarded and disabled adults of Erie County, Double S Industries, Inc. is reflected as a component unit of Erie County and is discretely presented. The Workshop operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Double S. Industries, Inc., 4405 Galloway Road, Sandusky, Ohio, 44870.

POTENTIAL COMPONENT UNITS REPORTED AS AGENCY FUNDS

The County Treasurer, as the custodian of public funds, invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissioners listed below, the County serves as fiscal agent but is not financially accountable for their operations. Accordingly, the activity of the following entities are presented as agency funds within the general purpose financial statements:

Erie-Ottawa Alcohol, Drug Addition, and Mental Health Services
Erie County Regional Planning
Erie-Ottawa Family and Children First Council
Erie County Soil and Water Conservation District
Erie County General Health District

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

JOINT VENTURE WITH EQUITY INTEREST

The Alcohol, Drug Addition, and Mental Health Services Board (ADAMHS) is a governmental joint venture between Erie and Ottawa Counties. It provides mental health education, consultation, training, and referral services to the public. The organization is controlled by a board whose membership consists of five appointees of the State Board of Mental Health, nine appointees of the Erie County Commissioners, and six appointees of the Ottawa County Commissioners. Fiscal matters are handled by the Erie County Auditor. The counties share in the equity of the district based on the percentages of population within the two counties. Financial statements for ADAMHS are available, upon request, from: Erie-Ottawa County Alcohol, Drug Addiction, and Mental Health Services Board, 416 Columbus Avenue, Sandusky, Ohio, 44870.

The population of each of the joint venture participants and the related equity interest for the year ended December 31, 2000 is:

	<u>Population</u>	<u>Equity Percent</u>	<u>Equity Value</u>
Erie County	79,551	66%	\$949,533
Ottawa County	40,985	34%	492,571

JOINT VENTURE WITHOUT EQUITY INTEREST

The Regional Airport Authority is a joint venture between Ottawa and Erie Counties. The Joint Venture was formed to provide maintenance of runways and taxiways at the Airport facility. Three members are appointed by each Board of County Commissioners in Ottawa and Erie counties. The seventh member is appointed at large by the other six. The members serve without compensation, as outlined in Section 308.04 of the Ohio Revised Code. The secretary/treasurer is appointed by the Board of Trustees. Avion Management Service, Inc., Oakland Troy Executive Airport, 2672 Industrial Row, Troy, Michigan 48084-7036, manages the Airport as of December 31, 2000 and is a private business. The financial statements of the Airport Authority do not include the managing airline's financial activity. The financial information for the Regional Airport Authority can be obtained from Jackie Dunn, Secretary, 3255 East State Road, Port Clinton, Ohio 43452.

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

RELATED ORGANIZATION

The Erie MetroParks (MetroParks) is a related organization. The Erie County Probate Judge appoints the governing Board of the MetroParks; however, the County's accountability does not extend beyond making appointments. The MetroParks did not receive any funds from the County during 2000.

B. BASIS OF PRESENTATION - FUND ACCOUNTING

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

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

GOVERNMENTAL FUND TYPES

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

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

PROPRIETARY FUND TYPES

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

Enterprise Funds - The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private 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 Funds - These funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

FIDUCIARY FUND TYPES

The Fiduciary fund types 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 are the County's fiduciary fund types:

Expendable Trust Fund - The Expendable Trust Fund is accounted for in essentially the same manner as governmental funds.

Agency Funds - The Agency Funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Investment Trust Fund - The investment trust fund, a fiduciary fund, represents an arrangement whereby the County government commingles the moneys of more than one legally separate entity, and invests, on the participants' behalf, in an investment portfolio.

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 all fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

General Long-Term Obligations Account Group - The general long-term obligations account group is used to account for all long-term debt of the County, except that accounted for in the enterprise funds.

COMPONENT UNIT

A component unit is either a legally separate organization for which the elected officials of the County are not financially accountable, or a legally separate organization for which the nature and significance of its relationship with the County is such that exclusion would not cause the County's financial statement to be misleading or incomplete.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and the expendable trust fund are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are 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 fund types 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. Enterprise fund operating statements present increases (i.e., revenues) and decreases (i.e., 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.

The modified accrual basis of accounting is followed for the governmental, expendable trust, and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal 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, delinquent real and personal property taxes, federal and state grants and entitlements, charges for current services, and fines, costs, and forfeitures. Major revenue sources not susceptible to accrual include licenses and permits, which are not considered measurable until received.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a 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. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. 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 also been recorded as deferred revenue.

The County has elected not to report child support arrearage within the special revenue and agency funds. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

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

Expenditures are recognized when the related liability is expected to be liquidated with expendable available financial resources with the following exceptions: general long term obligation principal and interest is reported only when paid; and the costs of accumulated unpaid vacation and sick leave are reported in the period due and payable rather than in the period earned by employees.

The proprietary funds and the external investment fund are accounted for on the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized in the period incurred. Unbilled service charges receivable are recognized as revenue at year-end.

The discretely presented component unit has been prepared on the accrual basis of generally accepted accounting principles and accordingly, reflects all significant receivables, payables and other liabilities.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. BUDGETARY DATA

The budgetary process is prescribed by provisions of the 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 appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds and the investment trust fund are legally required to be budgeted and appropriated.

Budgetary information for Double S Industries is not reported because it is not included in the entity for which the "appropriated budget" is adopted, and does not itself maintain budgetary financial records.

The legal level of budgetary control is at the object level within each department. Although statutes require that all funds be budgeted, it is not necessary to do so if the County Commissioners do not anticipate expenditure of the available funds.

Segregated cash accounts are not included in the budgetary presentation because they are not controlled by the County Commissioners and the departments do not adopt separate budgets. Advances-in and advances-out are not required to be budgeted since they represent a cash flow resource. Budgetary modifications 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. The budget includes proposed expenditures and the means of financing for all funds. The express purpose of this budget document is to reflect the need for existing or increased tax rates.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Estimated Resources - The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning fund balance and the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as 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 amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statement 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 around 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 the 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 departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Budgeted Level of Expenditures - Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for the purposes other than those designated in the appropriation resolution without authority from the Commissioners. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made to fund, department and object level (e.g., General Fund - Commissioners - salaries, supplies, equipment, contract repairs, travel expenses, maintenance, other expenses, etc.).

Encumbrances - As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds. Note 19 provides a reconciliation of the budgetary-basis and GAAP-basis of accounting.

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 fiscal year and is not reappropriated.

E. CASH AND INVESTMENTS

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash, Cash Equivalents, and Investments" on the combined balance sheet.

During fiscal year 2000, investments were limited to STAR Ohio, certificates of deposit, and Erie County notes. Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts such as certificates of deposit are reported at cost.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. 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 December 31, 2000.

Interest earnings are allocated to County funds according to state statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General fund during 2000 was \$2,360,961, which includes \$1,702,099 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented on the combined balance sheet as "Cash in Segregated Accounts" since they are not required to be deposited into the County treasury.

For purpose of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments, to the extent they were purchased from a specific fund. Double S Industries considers cash to be cash-on-hand, in banks, and investments with original maturities of three months or less.

An analysis of the Treasurer's investment account at year end is provided in Note 4.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

F. EXTERNAL INVESTMENT POOL

By statute, the County serves as fiscal agent for various legally separate entities. The County pools the moneys of these entities with the County's moneys for investment purposes. The County cannot allocate its investments between the internal and external investment pools. The external investment pool is not registered with the SEC as an investment company. The fair value of investments is determined annually. The pool does not issue shares. Each participant is allocated a pro rata share of each investment at fair value along with a pro rata share of the interest that it earns. The fair value of investments for both the internal and external investment pools is disclosed in Note 4, "Equity in Pooled Cash and Investments". Condensed financial information for the investment pool follows:

Statement of Net Assets
December 31, 2000

Assets:

Equity in Pooled Cash and Cash Equivalents	\$ 44,472,589
Interest Receivable	<u>254,653</u>
<i>Total Assets</i>	<u><u>\$ 44,727,242</u></u>

Net Assets Held in Trust for Pool Participants:

Internal Portion	\$ 44,296,882
External Portion	<u>430,360</u>
<i>Total Net Assets Held in Trust for Pool Participants</i>	<u><u>\$ 44,727,242</u></u>

Revenues:

Interest	<u>\$ 2,660,465</u>
<i>Total Revenues</i>	<u>2,660,465</u>
<i>Total Increase in Assets Resulting from Operations</i>	2,660,465
Distribution to Participants	(2,563,385)
Net Capital Transactions	<u>3,803,278</u>
<i>Total Increase in Net Assets</i>	3,900,358
Net Assets, January 1, 2000	<u>40,826,884</u>
Net Assets, December 31, 2000	<u><u>\$ 44,727,242</u></u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

G. MATERIALS AND SUPPLIES INVENTORY

Inventories of governmental funds are stated at cost while inventories of enterprise funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as an expense in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

H. BOND DISCOUNTS, PREMIUMS AND ISSUANCE COSTS

When the proceeds from general obligation bonded debt are placed in a governmental type fund, any bond issuance costs are shown as capital outlay expenditures. Any premium or discount is included in "Other Financing Sources - Bond Proceeds" on the Statement of Revenues, Expenditures and Changes in Fund Balance. The long-term debt that appears in the General Long-Term Obligations Account Group is reported at the bond's face value.

When the proceeds from general obligation bonded debt are placed in a proprietary type fund, and the debt will be serviced from revenues generated by that fund, then any material issuance costs will be reported as a deferred charge and amortized over the life of the bond using the effective interest method. Any material discounts or premiums are shown as additions to or deductions from the amount of the bond liability, are amortized using the effective interest method, and are reflected as interest income or expense in the Statement of Revenues, Expenses, and Changes in Retained Earnings.

I. PROPERTY, PLANT, EQUIPMENT AND DEPRECIATION

In 1998, the County contracted with a private vendor for a complete re-appraisal of its fixed assets. Using a capitalization threshold of \$1,000, the fixed asset values were determined by assigning original acquisition costs when such information was available. In cases where supporting documentation was not available, the acquisition cost was estimated by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at fair market value on the date donated.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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; however, improvements which extend the useful life or increase the capacity or operating efficiency are capitalized at cost and depreciated, if applicable, over the remaining useful lives of the related fixed assets.

General Fixed Assets - General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated.

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

Enterprise Fund Fixed Assets - Property, plant, and equipment reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year.

Depreciation is provided on a straight-line basis over the following estimated useful lives:

<u>Asset</u>	<u>Life (years)</u>
Buildings	20 - 40
Sewer and Water Lines	40
Vehicles	4 - 10
Machinery and Equipment	5 - 20

Capitalization of Interest - Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The County's policy is to capitalize net interest on 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 from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. There was no interest capitalized during the year.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

J. LONG-TERM OBLIGATIONS

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, compensated absences 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 financial resources. Payments made more than sixty days after year end are generally considered not to have been paid 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.

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

K. COMPENSATED ABSENCES

Compensated absences of the County consist of vacation leave and sick leave to the extent that payment to the employee for these absences are attributable to services already rendered and are not contingent on a specific event that is outside the control of the County and the employee.

In accordance with the provisions of GASB Statement No. 16, Accounting for Compensated Absences, a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at the balance sheet date by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. The County records a liability for accumulated unused sick leave after ten years of service with the County or over fifty years of age.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at the balance sheet date, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The current portion of unpaid compensated absences is the amount expected to be paid using expendable available 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.

L. INTERGOVERNMENTAL REVENUES

For governmental funds, intergovernmental revenues, such as entitlements, shared revenues, and grants awarded on a non-reimbursement basis, are recorded as receivables and revenues when measurable and available. Reimbursement - type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements, and shared revenues received for proprietary fund operating purposes 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.

M. RESERVES OF FUND EQUITY

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances outstanding, material and supply inventories, budget stabilization, available debt service fund equity, and revolving loans receivable.

N. INTERFUND TRANSACTIONS

During the course of normal operations, the County has numerous transactions between funds. The most significant include:

1. Transfers of resources from one fund to another fund. The resources transferred are to be expended for operations by the receiving fund and are recorded as operating transfers, with the exception of agency funds, which do not show transfers of resources as operating transfers.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

2. Nonrecurring and nonroutine permanent transfers of equity are reported as residual equity transfers.
3. Reimbursements from one fund to another (quasi-external transactions) are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund. Amounts outstanding at year-end are reported on the combined balance sheet as due to/from other funds.
4. Short-term interfund loans are reported as interfund loans receivable or payable on the combined balance sheet.
5. Long-term interfund loans that will not be repaid within the next fiscal year are termed "advances" and are shown as reservations of fund balances on the combined balance sheet for those funds that report advances to other funds as assets because they are not spendable, available resources.

An analysis of interfund transactions is presented in Note 5.

O. CONTRIBUTED CAPITAL

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

P. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Q. RESTRICTED ASSETS

Restricted assets in the general fund represent cash and cash equivalents used to establish a budget stabilization reserve. Current State legislation provides that the amount reserved may not exceed 5% of the general fund's revenue for the preceding fiscal year and that the reserved balance is not to be considered part of the unencumbered balance when certifying available balances at year-end. The reserve for budget stabilization was established by the Commissioners and may be reduced or eliminated at any time by the County's taxing authority. A fund balance reserve has also been established.

R. FINANCIAL REPORTING FOR PROPRIETARY AND SIMILAR FUND TYPES

The County's financial statements have been prepared in accordance with GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting. This Statement is effective for financial statements beginning after December 15, 1993. The County accounts for its proprietary activities in accordance with all applicable GASB pronouncements, as well as pronouncements of the FASB and its predecessors issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

S. TOTAL COLUMNS ON GENERAL PURPOSE FINANCIAL STATEMENTS

Total Columns on the general purpose financial statements are captioned "Total (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 operations of the County's legally separate discretely presented component unit (see Note 2.A). The total column on statements which do not include the component unit have no additional caption.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. PRIOR PERIOD ADJUSTMENTS

The County has presented a restatement of retained earnings and total fund equity, as previously reported in the Enterprise funds at December 31, 1999. This adjustment has been made due to an error in the balances of OWDA & OPWC loans payable, as well as an error in the acquisition cost of certain fixed assets. The effect of this restatement is as follows:

	<u>Balances as Previously Reported</u> <u>December 31, 1999</u>	<u>Adjustment</u>	<u>Restated Balances</u> <u>January 1, 2000</u>
<u>Enterprise Funds</u>			
Fixed Assets	\$95,948,875	\$4,114,544	\$100,063,419
OWDA Loans payable	8,197,717	(170,329)	8,027,388
OPWC Loans payable	147,181	(4,128)	143,053
Retained earnings (Accumulated deficit)	(5,825,613)	4,289,001	(1,536,612)
Net income (loss)	(4,157,997)	4,289,001	131,004
Total Fund equity	39,887,694	4,289,001	44,176,695

B. LEGAL COMPLIANCE

The following funds had expenditures plus encumbrances in excess of appropriations contrary to Section 5705.41, Ohio Revised Code:

<u>Fund Type/Fund</u>	<u>Excess</u>
<u>Debt Service Fund</u>	
Special Assessment Bond Retirement	\$228

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

The following fund had appropriations in excess of estimated revenues plus available balances for the year ended December 31, 2000:

<u>Fund Type/Fund</u>	<u>Excess</u>
<u>Special Revenue Funds</u>	
Sheriff Federal Funds	\$ 280
Youth Violence Reduction	6,900
Crime Victim Assistance	64,471
Senior Citizens Levy	251,050
Benchmark Drug Court Program	24,645
 <u>Expendable Trust Funds</u>	
Children's Trust	83

C. DEFICIT RETAINED EARNINGS/FUND BALANCE

Retained earnings/fund balance at December 31, 2000 included the following individual fund deficits:

	<u>Deficit Retained Earnings/ Fund Balance</u>
<u>Enterprise Funds</u>	
Landfill	\$ (1,045,292)
Sewer	(4,999,123)
 <u>Internal Service Funds</u>	
Sanitary Engineering	(307,086)
 <u>Special Revenue Funds</u>	
Public Assistance	(225,357)
Children's Services	(8,618)
Benchmark Drug Grant	(10,117)

These deficits are caused by the application of generally accepted accounting principles, and will be funded by anticipated future intergovernmental revenues or other subsidies not recognized and recorded at December 31.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS

A. PRIMARY GOVERNMENT

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.

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.

Moneys held by the County which are not considered active are classified as inactive. Inactive moneys may 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, 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 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;

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

Cash in Segregated Accounts: At year end, \$4,979,407 was on deposit in segregated accounts used by various County departments, and included in the total amount of deposits reported below; however, this amount is not part of the internal cash pool reported on the combined balance sheet as "Equity in Pooled Cash, Cash Equivalents, and Investments".

Cash on Hand: At year-end, the County had \$246,931 in undeposited cash on hand (\$244,217 cash on hand with the County Treasurer and \$2,714 cash on hand with departments), which is included on the combined balance sheet as part of "Equity in Pooled Cash, Cash Equivalents, and Investments", but is not included in the total amount of deposits reported below.

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 \$20,448,042 and the bank balance was \$24,069,176. Both amounts include non-negotiable certificates of deposit and cash in segregated accounts.

1. \$1,400,716 was covered by federal depository insurance; and
2. \$22,668,460 was covered by collateral held by the pledging banks' trust department in the name of the County.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

Investments: The County's investments are required to be categorized 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 for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities which exist in physical or book entry form.

	<u>Category</u> <u>1</u>	<u>Fair</u> <u>Value</u>
County Notes	\$775,000	\$ 775,000
Investments Not Subject to Categorization:		
Investment in State Treasurer's		
Investment Pool (STAR Ohio)		<u>27,982,023</u>
Total Investments		<u>\$28,757,023</u>

The classification of cash and cash equivalents on the combined balance sheet is based on criteria set forth in GASB Statement No. 9, Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

A reconciliation between the classifications of cash, cash equivalents, and investments on the combined balance sheet per GASB Statement No. 9 and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	<u>Cash and Cash Equivalents/ Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$ 44,472,589	
Investments of the Cash Management Pool:		
County Notes	(775,000)	\$ 775,000
STAR Ohio	(27,368,513)	27,368,513
Cash on Hand	(246,931)	
Cash in Segregated Accounts	4,365,897	
Investments in Segregated Accounts:		
STAR Ohio		<u>613,510</u>
GASB Statement No. 3	<u>\$ 20,448,042</u>	<u>\$28,757,023</u>

B. COMPONENT UNIT

At year end, the carrying amount of Double S Industries cash and deposits was \$217,609. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation, nor does it categorize deposits and investments, in accordance with its basis of accounting.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund balances at December 31, 2000 which result from quasi-external transactions consist of the following individual fund receivables and payables:

	<u>Due From Other Funds</u>	<u>(Due To) Other Funds</u>
General Fund	\$42,129	
Special Revenue Funds:		
Motor Vehicle & Gas Tax		\$ (5,305)
Disaster Services		(110)
Dog and Kennel		(167)
Public Assistance		(25,951)
Children's Services		(7,376)
Child Support Enforcement Agency		(5,776)
Solid Waste		(685)
Erie County Care Facility		(646)
MRDD	_____	(2,553)
Total Special Revenue Funds		(48,569)
Capital Projects Funds:		
Building Improvements	_____ 6,440	_____
Total Due From/Due To Other Funds	<u>\$48,569</u>	<u>\$(48,569)</u>

B. A reconciliation of the County's operating transfers for 2000 is as follows:

	<u>Transfers In</u>	<u>Transfers (Out)</u>
General Fund		\$(3,080,472)
Special Revenue Funds:		
Public Assistance	\$ 751,402	(470,980)
Children's Services	1,064,000	(450,000)
Child Support Enforcement Agency	145,000	
Felony Delinquent Care/Custody	60,000	
Erie County Care Facility		(41,615)
Crime Victim Assistance	40,350	
Public Defender	403,000	
Federal Justice Grant	_____ 142,500	_____
Total Special Revenue Funds	2,606,252	(962,595)

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

	<u>Transfers In</u>	<u>Transfers (Out)</u>
Debt Service Funds:		
Bond Retirement	\$1,004,547	
Capital Projects Funds:		
Drainage Improvement	270,000	
Building Construction	<u>110,000</u>	
Total Capital Projects Funds	380,000	
Internal Service Funds:		
Employee Benefits Self-Insurance	<u>52,268</u>	<u> </u>
Total Transfers In/Out	<u>\$4,043,067</u>	<u>\$(4,043,067)</u>

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35 percent of appraised market value. Public utility real and personal property taxes are assessed on tangible personal property, as well as land and improvements, at true value, although certain personal property is assessed at 88 percent of true value. Tangible personal property taxes attach as a lien and are levied on January 1 of the current year. Tangible personal property assessments are 25 percent of true value. Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the 10.00 mill limit for the General fund. No additional millage has been levied for general County operations; however, voters have authorized a 2.5 mill levy for the MRDD special revenue fund. Currently, the final collection year is 2002, subject to renewal.

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 6 - PROPERTY TAXES - (Continued)

The total assessed valuation upon which taxes were collected in fiscal 2000 is as follows:

Real Property	
Agriculture	\$ 54,953,410
Residential	1,024,166,400
Commercial/Industrial/Mineral	275,182,670
Public Utility Property	
Real	5,692,890
Personal	95,628,910
Tangible Personal Property	<u>204,653,773</u>
Total Assessed Value	<u>\$1,660,278,053</u>

Real property taxes are payable annually or semi-annually. The first payment is due December 31, and the remainder payable by June 20. Under certain circumstances, state statute permits earlier or later payment dates to be established.

Tangible personal property taxes for unincorporated and single county businesses may be paid annually or semi-annually. If paid annually, payment is due April 30. If paid semi-annually, the first payment is due April 30 and the remainder payable by September 20. Due dates are normally extended an additional 45 days. The due date for the entire tax for inter-county businesses is September 20 or the extended date. The first \$10,000 of taxable value is exempt from taxation for each business by state law. The lien date is either December 31 or the end of their fiscal year (for incorporated businesses in operation more than one year). Since each business files a return to the County Auditor, the tangible personal taxes are not known until all the returns are received.

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.

“Real and Other Taxes” receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of the last settlement and real and public utility taxes which were measurable as of the year end.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 6 - PROPERTY TAXES - (Continued)

Since the current levy is not intended to finance 2000 operations, the receivable is offset by a credit to "Deferred Revenue". The delinquent real, public utility and tangible personal property taxes that will become available to the County within the first 60 days of 2001 are shown as 2000 revenue; the remainder are shown as "Deferred Revenue".

The eventual collection of significantly all real and public utility property taxes (both current and delinquent) is reasonably assured due to the County's ability to force foreclosure of the properties on which the taxes are levied.

NOTE 7 - RECEIVABLES

Receivables at December 31, 2000, consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants and shared revenues. All receivables are considered collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Any underpayment of benefits due the public assistance and child support enforcement agency special revenue funds are not reflected on the financial statements. These amounts were not measurable at the time of the preparation of these statements. A summary of principal receivables follows:

<u>Fund Description</u>	<u>Amount</u>
<u>General Fund</u>	
Taxes	
Real and Other Taxes	\$3,583,766
Permissive Sales Tax	1,454,561
<u>Special Revenue Funds</u>	
Real and Other Taxes	4,680,956
Due From Other Governments	1,797,196
<u>Debt Service</u>	
Special Assessments	4,893,933
<u>Enterprise Funds</u>	
Special Assessments	360,304
Accounts	
Charges for services	1,673,557

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 8 - LOANS RECEIVABLE

The County, through the Community Development Block Grant program, makes low-interest or interest-free loans to small businesses in the County. The activity for these loans is accounted for in the Revolving Loan special revenue fund. The following is a summary of the changes in loans receivable during 2000.

Balance of loans receivable, 1/1/00	\$ 602,181
Principal payments received in 2000	(479,044)
New loans issued in 2000	<u>155,460</u>
Loans receivable, 12/31/00	<u>\$ 278,597</u>

NOTE 9 - FIXED ASSETS

A summary of the enterprise funds' and the component unit's fixed assets at December 31, 2000 follows:

	<u>Primary Government</u>	<u>Double S Industries</u>
Land & Buildings	\$ 35,715,316	\$ 5,168
Sewer & Water Lines	58,520,167	
Vehicles	1,197,515	
Machinery and Equipment	7,424,229	66,930
Construction-in-Progress	<u>1,758,722</u>	
Total	104,615,949	72,098
Less Accumulated Depreciation	<u>(37,015,121)</u>	<u>(47,468)</u>
Net Fixed Assets	<u>\$ 67,600,828</u>	<u>\$24,630</u>

A summary of the changes in general fixed assets during 2000 follows:

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2000</u>
Land	\$ 1,549,088	\$ 25,000		\$ 1,574,088
Buildings and Improvements	28,804,028	983,635		29,787,663
Vehicles and Equipment	7,604,708	1,272,188	\$(132,977)	8,743,919
Investment in Joint Venture	<u>665,100</u>	<u>284,433</u>		<u>949,533</u>
Total General Fixed Assets	<u>\$38,622,924</u>	<u>\$2,565,256</u>	<u>\$(132,977)</u>	<u>\$41,055,203</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 10 - CHANGES IN CONTRIBUTED CAPITAL

Changes in contributed capital for the year ended December 31, 2000 are summarized by fund, as follows:

	<u>Sewer</u>	<u>Water</u>	<u>Landfill</u>	<u>Total Enterprise Funds</u>
Contributed capital, January 1, 2000	\$35,046,865	\$9,201,197	\$1,465,245	\$45,713,307
Contributions - Fixed Assets	<u>470,980</u>	<u>437,675</u>	<u> </u>	<u>908,655</u>
Contributed capital, December 31, 2000	<u>\$35,517,845</u>	<u>\$9,638,872</u>	<u>\$1,465,245</u>	<u>\$46,621,962</u>

NOTE 11 - CAPITAL LEASES - LESSEE DISCLOSURE

In prior years, and in the current year, the County has entered into capital lease agreements for vehicles and equipment. Each lease meets the criteria of a capital lease as defined by FASB Statement No. 13, Accounting for Leases, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Equipment and vehicles acquired by lease have been capitalized in the general fixed assets account group in the amount of \$331,249, and in the enterprise funds in the amount of \$323,880. These amounts equal the present value of the future minimum lease payments at the time of acquisition. At inception, capital lease transactions are accounted for as a capital outlay expenditure or fixed asset addition and other financing source or non-operating revenue in the appropriate fund, and a corresponding liability was recorded in the general long-term obligations account group or enterprise fund.

Principal payments in 2000 totaled \$52,549 in the General fund and \$57,435 in the enterprise funds. Capital lease payments in governmental funds have been reclassified on the financial statements to reflect debt principal and interest retired. These payments are reported as program expenditures on the budgetary statement.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 11 - CAPITAL LEASES - LESSEE DISCLOSURE - (Continued)

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the future minimum lease payments as of December 31, 2000:

<u>Year Ending December 31</u>	<u>GLTOAG</u>	<u>Enterprise</u>
2001	\$ 65,528	\$ 69,785
2002	99,876	69,785
2003	15,571	53,261
2004	<u>15,572</u>	<u> </u>
Total Future Minimum Lease Payments	196,547	192,831
Less: Amount Representing Interest	<u>(17,673)</u>	<u>(14,909)</u>
Present Value of Future Minimum Lease Payments	<u>\$178,874</u>	<u>\$177,922</u>

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 12 - LONG-TERM OBLIGATIONS

A. The following is a summary of the changes in the County's long-term obligations during 2000:

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/00</u>
<u>General Long-Term Obligations:</u>						
<u>General Obligation Bonds - Unvoted:</u>						
1987 Human Services Building	2012	7.375%	\$ 780,000		\$ (60,000)	\$ 720,000
1993 Refunding	2016	2.75-5.00%	745,000		(35,000)	710,000
1997 Energy Conservation	2017	4.736%	878,100		(92,300)	785,800
1998 Refunding	2019	3.05-4.75%	6,755,000		(260,000)	6,495,000
1999 Courthouse Improvements	2007	3.85-4.80%	<u>800,000</u>		<u>(85,000)</u>	<u>715,000</u>
Total General Obligation Bonds			<u>9,958,100</u>		<u>(532,300)</u>	<u>9,425,800</u>
Special Assessment Bonds with Government Commitment:						
1982 Sewer	2002	12.75%	80,000		(25,000)	55,000
1982 Water	2002	12.75%	44,000		(14,000)	30,000
1984 Sewer	2004	9.625%	175,000		(35,000)	140,000
1985 Sewer	2005	8.875%	585,000		(100,000)	485,000
1986 Sewer	2006	6.75%	1,005,000		(135,000)	870,000
1991 Hickory Drive	2011	6.55%	29,000		(1,500)	27,500
1995 Glidden Riverport	2015	5.75%	525,000		(20,000)	505,000
1996 Parker Road	2016	5.90%	260,000		(10,000)	250,000
1996 Joppa Road	2016	6.375%	58,000		(2,000)	56,000
1997 Maple Avenue	2017	4.87-5.00%	84,000		(3,000)	81,000
1998 Kneisel Road	2019	3.05-4.60%	215,000		(5,000)	210,000
1999 Sweetbriar Drainage	2014	3.85-4.80%	<u>1,180,000</u>		<u>(125,000)</u>	<u>1,055,000</u>
Total Special Assessment Bonds			<u>4,240,000</u>		<u>(475,500)</u>	<u>3,764,500</u>
Other Long-Term Obligations:						
Capital Leases			231,423		(52,549)	178,874
Compensated Absences			<u>1,326,714</u>	<u>\$152,298</u>		<u>1,479,012</u>
Total Other Long-Term Obligations			<u>1,558,137</u>	<u>152,298</u>	<u>(52,549)</u>	<u>1,657,886</u>
Total General Long-Term Obligations			<u>\$15,756,237</u>	<u>\$152,298</u>	<u>\$(1,060,349)</u>	<u>\$14,848,186</u>

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

	<u>Maturity Date</u>	<u>Interest Rate</u>	(Restated) <u>Balance 1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/00</u>
Enterprise Fund Obligations:						
<u>General Obligation Bonds - Unvoted:</u>						
Water						
1993 Refunding	2016	2.75-5.00%	\$ 2,890,718	\$ 13,154	\$ (140,000)	\$ 2,763,872
1995 Hayes Avenue Line	2015	5.75%	310,000		(10,000)	300,000
1996 Billing Road Water Tank	2016	5.90%	505,000		(20,000)	485,000
1997 Maple Avenue/S.R. 6 & 269 Line	2017	4.875-5.00%	442,900		(9,700)	433,200
1998 Camp/Hull/Boos Roads Line	2019	3.05-4.60%	565,000		(20,000)	545,000
1999 S.R. 101 Line	2019	3.85-5.625%	525,000		(15,000)	510,000
1999 U.S. 250 Line Relocation	2019	3.85-5.625%	775,000		(25,000)	750,000
2000 Columbus Ave./US 250 Line Improvement	2020	4.3-5.5%		1,170,000		1,170,000
2000 S.R. 4 Water Line Improvement	2020	4.3-5.5%		500,000		500,000
Sewer						
1992 Marshall Avenue Pump Station	2012	6.05%	410,000		(20,000)	390,000
1993 Refunding	2016	2.75-5.00%	3,107,910	20,085	(170,000)	2,957,995
1996 Cleveland Road Trunk Line	2016	5.90%	455,000		(15,000)	440,000
1999 Rye Beach Trunk Line	2019	3.85-5.625%	2,250,000		(70,000)	2,180,000
1999 Cleveland Road Main Extension	2019	3.85-5.625%	500,000		(15,000)	485,000
2000 Ruggles/Mitiwanga Sewer Rehabilitation	2020	4.3-5.5%		170,000		170,000
Landfill						
2000 Garbage and Refuse District Landfill	2020	4.3-5.5%		<u>3,300,000</u>		<u>3,300,000</u>
Total General Obligation Bonds			<u>12,736,528</u>	<u>5,173,239</u>	<u>(529,700)</u>	<u>17,380,067</u>
<u>Ohio Water Development Authority Loans:</u>						
Water						
1996 Water Plant	2016	6.91%	1,924,406		(69,525)	1,854,881
Sewer						
1997 Sandusky Plant #2	2006	7.10%	238,985		(30,898)	208,087
1997 Sandusky Plant #4	2007	7.10%	36,655		(4,324)	32,331
1985 Sawmill Creek	2005	8.67%	217,191		(37,681)	179,510
1994 Groundwater						
1995 Sewer Line	2015	6.91%	<u>5,610,151</u>		<u>(213,540)</u>	<u>5,396,611</u>
Total Ohio Water Development Authority Loans			<u>8,027,388</u>		<u>(355,968)</u>	<u>7,671,420</u>
<u>Ohio Public Works Commission Loans:</u>						
Sewer						
1996 Cleveland Road Pump Station	2016	NA	60,971		(3,695)	57,276
1997 Stoney Ridge Pump Station	2018	NA	82,082		(4,560)	77,522
2000 Ruggles/Mitiwanga Sanitary Sewer Project	2011	NA		<u>142,250</u>		<u>142,250</u>
Total Ohio Public Works Commission Loans			<u>143,053</u>	<u>142,250</u>	<u>(8,255)</u>	<u>277,048</u>
<u>Other Long-Term Obligations:</u>						
Capital Leases Payable						
			<u>235,357</u>		<u>(57,435)</u>	<u>177,922</u>
Total Enterprise Fund Obligations			<u>21,142,326</u>	<u>5,315,489</u>	<u>(951,358)</u>	<u>25,506,457</u>
Total Long-Term Obligations			<u>\$36,898,563</u>	<u>\$5,467,787</u>	<u>\$(2,011,707)</u>	<u>\$40,354,643</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

B. All long-term debt issued for governmental purposes of the County, and special assessment bonds are retired from the Debt Service funds. General obligation proprietary bonds are retired from the related Enterprise funds. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Self-supporting bonds are secured by an unvoted property tax levy (special assessments), however, each appropriate bond indenture provides for principal and interest to be paid from user charges. The self-supporting bonds also carry the County's commitment for repayment. Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$7.34 million of additional unvoted general obligation debt.

In prior years, the County defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2000, \$12.66 million of bonds outstanding are considered defeased.

Special assessment bonds will be paid from the proceeds of special assessments levied against the property owners who are primarily benefitted from the project. In the event that property owners fail to make their payments, the County is responsible for providing the resources to meet annual principal and interest payments.

Capital leases will be paid from the fund that maintains custody of the related asset. The compensated absences liability will be paid from the fund from which the employees' salaries are paid.

C. The following is a summary of the County's future annual debt service requirements for general long-term obligations:

Year	General Obligation Bonds		Special Assessment Bonds		Total
	Principal	Interest	Principal	Interest	
2001	\$ 556,800	\$ 439,992	\$ 492,000	\$ 240,692	\$ 1,729,484
2002	571,600	415,929	512,000	206,249	1,705,778
2003	581,500	390,930	472,000	170,030	1,614,460
2004	606,800	365,049	483,000	139,345	1,594,194
2005	627,200	337,566	449,500	107,784	1,522,050
2006-2010	2,696,900	1,253,959	821,500	242,983	5,015,342
2011-2015	2,245,000	671,818	444,500	101,020	3,462,338
2016-2019	1,540,000	187,150	90,000	7,183	1,824,333
Totals	<u>\$9,425,800</u>	<u>\$4,062,393</u>	<u>\$3,764,500</u>	<u>\$1,215,286</u>	<u>\$18,467,979</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

D. The following is a summary of the County's future annual debt service requirements for enterprise funds:

Year	General Obligation Bonds		OWDA Loans		OPWC Loans		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2001	\$ 641,961	\$ 928,263	\$ 185,896	\$ 459,009	\$ 4,128	N/A	\$ 2,219,257
2002	687,161	898,401	393,176	516,102	8,255	N/A	2,503,095
2003	722,261	865,788	420,174	489,104	8,255	N/A	2,505,582
2004	770,961	830,894	449,027	460,251	8,255	N/A	2,519,388
2005	800,561	793,548	453,324	429,392	8,255	N/A	2,485,080
2006-2010	4,659,905	3,268,450	2,398,791	1,675,493	41,277	N/A	12,043,916
2011-2015	5,576,257	1,859,405	3,276,355	742,172	41,278	N/A	11,495,467
2016-2020	<u>3,521,000</u>	<u>516,922</u>	<u>94,677</u>	<u>6,573</u>	<u>157,345</u>	N/A	<u>4,296,517</u>
Totals	<u>\$17,380,067</u>	<u>\$9,961,671</u>	<u>\$7,671,420</u>	<u>\$4,778,096</u>	<u>\$277,048</u>		<u>\$40,068,302</u>

E. The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2000 are an overall debt margin of \$30,740,936 and an unvoted debt margin of \$7,336,766, both of which include available funds of \$159,785.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 13 - NOTES PAYABLE

The County had the following general obligation bond and tax anticipation notes outstanding at December 31, 2000. These notes generally mature within one year of issuance, and will be retired from the fund which received the proceeds.

	Issue Date	Balance 1/1/00	Retired	Addition	Balance 12/31/00	Maturity Date
Tax Anticipation Note:						
<u>Special Revenue Fund:</u>						
5.355% U.S. Route 250 Widening Tax	10/01/99	\$ 752,000	\$ (752,000)	\$ 0	\$ 0	09/30/00
Total Special Revenue Fund - Tax Anticipation Notes		<u>752,000</u>	<u>(752,000)</u>	<u>0</u>	<u>0</u>	
General Obligation Bond Anticipation Notes:						
<u>Enterprise Funds:</u>						
Water						
5.740% Water Meter Replacement Revenue Bond	12/11/99	800,000	(800,000)		0	12/10/00
6.470% Water Meter Replacement Revenue Bond	12/12/00			600,000	600,000	12/12/01
4.125% E.C.W. - S.R. 4 Water Line Improvement	10/27/99	820,000	(820,000)		0	10/26/00
4.875% E.C.W. - ColsAve/OakldAve/US Rte. 205 Waterline	03/30/00		(1,500,000)	1,500,000	0	10/26/00
4.625% S.ColsAve/Taylor Rd. Waterline Improvement	11/14/00			1,500,000	1,500,000	11/14/01
4.625% E.C.W. - Marshall Ave Waterline Improvement	11/14/00			950,000	950,000	11/14/01
4.625% E.C.W. - MasonRd/TaylorRd Waterline Improvement	11/14/00			400,000	400,000	11/14/01
Total Water Fund G.O. Bond Anticipation Notes		<u>1,620,000</u>	<u>(3,120,000)</u>	<u>4,950,000</u>	<u>3,450,000</u>	
Sewer						
4.125% Ruggles-Mitiwanga Rehab. Bond Anticipation	10/27/99	620,000	(620,000)		0	10/26/00
4.625% Cols. Park Sewer Rehab. Bond Anticipation	11/14/00			850,000	850,000	11/14/01
5.750% E.C.S. Stormwater Subdistrict Bond Anticipation	04/06/00			175,000	175,000	04/06/02
4.875% E.C.S. S.R. 6-Mitiwanga W. Line Bond Anticipation	03/30/00		(900,000)	900,000	0	10/26/00
4.625% E.C.S. S.R. 6-Mitiwanga W. Line Bond Anticipation	11/14/00			900,000	900,000	11/14/01
Total Sewer Fund G.O. Bond Anticipation Notes		<u>620,000</u>	<u>(1,520,000)</u>	<u>2,825,000</u>	<u>1,925,000</u>	
Landfill						
3.750% Construction Phase I Bond Anticipation	06/01/99	800,000	(800,000)		0	06/01/00
3.750% Construction Phase II Bond Anticipation	06/01/99	1,600,000	(1,600,000)		0	06/01/00
4.125% Construction Phase II Bond Anticipation	11/18/99	1,120,000	(1,120,000)		0	06/01/00
4.875% Construction Phase I Bond Anticipation	03/30/00		(800,000)	800,000	0	10/26/00
4.875% Construction Phase II Bond Anticipation	03/30/00		(1,500,000)	1,500,000	0	10/26/00
4.875% Construction Phase II Bond Anticipation	03/30/00		(1,000,000)	1,000,000	0	10/26/00
4.625% Garbage/Refuse Landfill PTI BAT Phase II Bond Antic.	11/14/00			2,150,000	2,150,000	11/14/01
Total Landfill Fund G.O. Bond Anticipation		<u>3,520,000</u>	<u>(6,820,000)</u>	<u>5,450,000</u>	<u>2,150,000</u>	
Total - Outstanding Notes Payable 12/31/00		<u>\$ 6,512,000</u>	<u>\$(12,212,000)</u>	<u>\$13,225,000</u>	<u>\$ 7,525,000</u>	

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 14 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three enterprise funds to account for sewer operations, water operations, and the County landfill. Segment information as of and for the year ended December 31, 2000, is as follows:

	<u>Sewer</u>	<u>Water</u>	<u>Landfill</u>	<u>Total</u>
Operating Revenues	\$ 4,955,574	\$ 4,474,955	\$3,717,180	\$13,147,709
Operating Expenses				
Before Depreciation	4,159,821	3,446,041	3,041,486	10,647,348
Depreciation Expense	1,526,060	665,585	887,633	3,079,278
Operating Income (Loss)	(730,307)	363,329	(211,939)	(578,917)
Operating Grants	250,000			250,000
Net Loss	(1,160,972)	(136,712)	(399,226)	(1,696,910)
Fixed Assets:				
Acquisitions	789,243	2,303,972	575,416	3,668,631
Capital Contributions	470,980	437,675		908,655
Net Working Capital	2,470,844	701,054	3,064,167	6,236,065
Total Assets	46,021,538	25,913,490	11,339,583	83,274,611
Long-Term Liabilities:				
Bond Anticipation Notes	175,000			175,000
General Obligation Bonds	6,622,995	7,457,072	3,300,000	17,380,067
OWDA Loans	5,816,539	1,854,881		7,671,420
OPWC Loans	277,048			277,048
Capital Lease Obligation			177,922	177,922
Landfill Closure Costs			4,917,654	4,917,654
Total Fund Equity	30,518,722	12,449,765	419,953	43,388,440
Encumbrances Outstanding at December 31, 2000 (Budget Basis)	1,814,157	816,338	941,690	3,572,185

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 15 - RISK MANAGEMENT

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

The County Risk Sharing Authority (CORSA), is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include 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 CORSA 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 one 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 \$419,964.

With the exceptions of employee group health, dental, and vision insurances, and workers' compensation, all insurance is held with CORSA. There has been no significant reduction in coverage from 1999, and settled claims have not exceeded limits of coverage in the past three years. The County pays all elected officials' bonds in accordance with statute.

SELF INSURANCE PROGRAM

The County has established an internal service fund to account for and finance its self-funded employee health care benefits program. Under this program, the fund provides up to a maximum of \$100,000 for each claim. The fund purchases policies from commercial insurance carriers for claims in excess of the \$100,000.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 15 - RISK MANAGEMENT - (Continued)

The liability for claims payable is based on the requirements of GASB Statement No. 30, Risk Financing Omnibus, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to 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 can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 2000 are estimated by the third party administrator at \$932,487.

The changes in the claims liability for the current and past three fiscal years were:

	<u>Beginning Balance</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Ending Balance</u>
2000	\$1,047,708	\$4,093,536	\$4,208,757	\$ 932,487
1999	822,778	4,389,426	4,164,496	1,047,708
1998	1,049,414	3,967,994	4,194,630	822,778
1997	692,401	4,438,019	4,081,006	1,049,414

INSURANCE PURCHASING POOL

For 2000, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (the "Plan"), an insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 15 - RISK MANAGEMENT - (Continued)

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows representatives of the Plan to access loss experience for three years following the last year of participation.

NOTE 16 - DEFINED BENEFIT PENSION PLANS

A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

All Erie County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer public employee retirement system created by the State of Ohio. PERS provides basic 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 which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio, 43215-4642.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 2000 was 8.5 percent for employees other than law enforcement. Law enforcement employees contribute 9.0 percent of covered salary. The PERS Retirement Board instituted a temporary employer rate rollback for calendar year 2000. The rate rollback was 20% for local government subdivisions and 6% for law enforcement divisions. The employer contribution rate for employees other than law enforcement was 10.84 percent of covered payroll; 6.54 percent was the portion used to fund pension obligations for 2000. The employer contribution rate for law enforcement employees was 15.70 percent of covered payroll; 11.40 percent was the portion used to fund pension obligations for 2000. The County's contributions for pension obligations to PERS for the years ended December 31, 2000, 1999, and 1998 were \$2,863,706, \$3,054,730 and \$2,817,495, respectively; 81 percent has been contributed for 2000 and 100 percent for 1999 and 1998. \$537,487, representing the unpaid contribution for 2000, is recorded as a liability within the respective funds.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

B. STATE TEACHERS RETIREMENT SYSTEM

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2000, 1999, and 1998 were \$62,843, \$59,763 and \$61,984, respectively; 90 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. \$6,573, representing the unpaid contributions for 2000, is recorded as a liability within the respective funds.

NOTE 17 - POSTEMPLOYMENT BENEFITS

A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

The Public Employees Retirement System of Ohio provides post retirement health care coverage to age and service retirants with 10 or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, Disclosure of Information on Postemployment Benefits other than Pension Benefits by State and Local Government Employers. 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 statutory authority for employer contributions.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 17 - POSTEMPLOYMENT BENEFITS - (Continued)

The employer contribution rate was rolled back for the year 2000. The 2000 employer contribution rate for local government employers was 10.84% of covered payroll; 4.30% was the portion that was used to fund health care. The law enforcement employer rate for 2000 was 15.70% of covered payroll; 4.30% was the portion used to fund health care.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS. The County's contribution actually made to fund post employment benefits was \$1,135,972.

Benefits are advance funded using the entry age normal cost method (For 2000, the System returned to an actuarially prefunded disclosure because this provides a better presentation of the System's actual funding methodology. In prior years, the disclosure was based on a pay-as-you-go basis). Significant actuarial assumptions 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, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

As of December 31, 1999 (the latest information available), the unaudited estimated net assets available for future OPEB payments were \$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, at December 31, 1999 (the latest information available). The number of benefit recipients eligible for OPEB at December 31, 1999 (the latest information available) was 401,339.

During 2000, the PERS Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based upon a December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for both the state and local government divisions and 6% for law enforcement divisions. The Board reallocated employer contributions from 4.20% to 4.30% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

Additional information on the PERS, including historical trend information showing the progress in accumulating sufficient assets to pay benefits when due is available in the PERS December 31, 2000, Comprehensive Annual Financial Report.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 17 - POSTEMPLOYMENT BENEFITS - (Continued)

B. STATE TEACHERS RETIREMENT SYSTEM

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. All benefit recipients are required to pay a portion of their health care cost in the form of a monthly premium. Under 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 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$35,349 during 2000. Eligible benefit recipients totaled 99,011. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000.

NOTE 18 - OTHER EMPLOYEE BENEFITS

COMPENSATED ABSENCES

County employees earn vacation leave at varying rates ranging from two to five weeks per employee per year. Ohio law requires that vacation not be accumulated for more than three years. Generally, all vacation time is to be taken in the year available unless administrative written approval to carry over is obtained. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees with a minimum of ten years of service are paid one fourth (1/4) of accumulated sick time upon retirement. In general, employees are eligible to be paid for unused compensation time upon termination of employment. All sick, vacation and compensation payments are made at employees' current wage rates. As of December 31, 2000, the total liability for compensated absences was \$1,900,296 for the Primary Government. Of that amount, the liability for governmental funds was \$1,742,690; the current portion was \$263,678 and \$1,479,012 was reported in the General Long-Term Obligations Account Group. The total liability for the proprietary funds was \$157,606, of which \$24,822 was current, and the balance long-term.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 19 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations and changes in fund balance 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 (Budget Basis), All Governmental Fund Types is 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:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
4. Cash activity of accounts which are held separately by the County and not budgeted for by the County are excluded on the budget basis, but are recorded on the GAAP basis.
5. Short-term note proceeds and note principal retirement are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
6. State statute requires short-term note debt to be repaid from the debt service fund (budget) as opposed to the fund that received the proceeds (GAAP).

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 19 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Budget Basis	\$(4,266,614)	\$(3,892,115)	\$(42,246)	\$(709,338)
Net Adjustment for Revenue Accruals	59,475	1,578,666	(31)	16,289
Net Adjustment for Expenditure Accruals	238,212	1,082,821		36,988
Net Adjustment for Other Financing Sources (Uses)		(525,117)		(9,849)
Budget Basis Encumbrances Outstanding at Year End	<u>2,134,614</u>	<u>3,577,445</u>	<u> </u>	<u>429,730</u>
GAAP Basis	<u><u>\$(1,834,313)</u></u>	<u><u>\$ 1,821,700</u></u>	<u><u>\$(42,277)</u></u>	<u><u>\$(236,180)</u></u>

NOTE 20 - CONTINGENT LIABILITIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation, in which minimal, nonmaterial damages are being sought. In addition, the County is defendant in numerous other claims and lawsuits, ranging from tort liability to civil rights litigation, in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. Amounts paid by the County in 2000 for litigation settled were not material.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 20 - CONTINGENT LIABILITIES - (Continued)

The County participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits by grantors or their representatives. Such audits could identify expenditures disallowed under the terms of the grant and the applicable funds may need to be reimbursed to the granting agency. At December 31, 2000, the audits of certain programs have not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position and no provisions have been made.

In September, 1997, the County entered into an agreement to provide local share funding of \$4.3 million to the Ohio Department of Transportation (ODOT), for the purpose of widening 5.5 miles of U.S. Route 250 from the Ohio Turnpike Interchange 7 to Ohio State Route 2, and improvements to Interchange 7 and the Butler Street Ramp in the City of Sandusky. The County Treasurer provided the local share from funds on hand in the County Treasury, which will be repaid to the County over a 20-year period; annual principal and interest installments commenced October 1, 1998. To assist with repayment to the County Treasury, the County Commissioners signed an agreement with the Erie County Visitors and Convention Bureau (VCB) to remit proceeds from an additional one percent (1%) hotel/motel tax enacted by the Commissioners, effective January, 1997.

In 1997, the County Treasurer remitted \$1.55 million to ODOT. Repayments from the County in 2000 on the original commitment of \$1.55 million amounted to \$792,270, of which \$752,000 was principal. The County intends to remit the outstanding balance due ODOT, \$1,508,000, during 2001. The County's General fund is contingently liable for any shortcomings from the hotel/motel tax. At December 31, 2000, \$2,322 was collected and available in proceeds from the second one percent hotel/motel tax.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 21 - CLOSURE AND POST-CLOSURE CARE COSTS

The County operates the Erie County Landfill and accounts for this activity in the Landfill Enterprise fund. State and federal regulations require the County to place a final cover on the sanitary landfill when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty (30) years after closure. The County closed one cell of the landfill in 1993 and has another cell currently accepting waste. The County reports a portion of these closure and post-closure costs as an operating expense in each period, based on landfill capacity used as of each balance sheet date. \$4,917,654 is reported as landfill closure and post-closure care liability at December 31, 2000, representing \$1,499,204 of post-closure care costs for the closed cell, and \$3,418,450 for the active cell, based on 18.74 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$788,226 as the remaining estimated capacity of the active cell is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2000. The County expects to close the active cell in the year 2002. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

NOTE 22 - RELATED PARTY TRANSACTIONS

In 2000, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of programs to Double S Industries, Inc. ("the Workshop"), a discretely presented component unit of the County. The Workshop reported \$121,388 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the Workshop.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 23 - CONDUIT DEBT OBLIGATIONS

In prior years, the County has issued Industrial Revenue Bonds and Health Care Facility Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. 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 20 series of Industrial Revenue Bonds outstanding. The aggregate principal amount payable for the five series issued after July 1, 1995 was \$28,655,000. The aggregate principal amount payable for the fifteen series issued prior to July 1, 1995 could not be determined, however, their original issue amounts totaled \$212.38 million.

NOTE 24 - CONTRACTUAL COMMITMENTS

As of the balance sheet date, the County was contractually obligated for 9 construction or improvement projects, most of which were related to water, sewer, and road improvements. The original contracts for all projects total \$3.3 million. The total outstanding commitment at December 31, 2000 was \$1,342,016. A summary of the projects follows:

<u>Project</u>	<u>Fund</u>	<u>Contract Amount</u>	<u>Paid as of December 31, 2000</u>	<u>Balance of Contract</u>
S.R. 4 sewer	Sewer	\$ 331,441	\$ 315,055	\$ 16,386
Margaretta Twp. storage and distribution	Water	353,060	169,463	183,597
Columbus Ave. Waterline	Water	128,615	0	128,615
Columbus Ave./Oakland Ave./ U.S. 250 water main	Water	1,307,475	1,118,156	189,319
Bogart Road Expansion	MVGT	206,631	0	206,631
River Road Improvements	MVGT	157,733	43,012	114,721
County Road Repaving	MVGT	312,738	214,577	98,161
Juvenile Detention Facility Bldg.	Bldg. Constr.	436,115	90,599	345,516
Marshall Ave. Water Improvements	Water	99,750	40,680	59,070

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 25 - RESERVE BALANCE ACCOUNT

During the fiscal year, the County established, in accordance with section 5705.13 of the Ohio Revised Code, an account for the express purpose of budget stabilization. The Commissioners established the reserve in the General fund in the amount of \$1,400,000. These funds are intended to be used for future termination benefits for employees. Cash in the General fund has been restricted, and fund balance has been reserved (See Note 2.Q).

NOTE 26 - NOTES TO DISCRETELY PRESENTED COMPONENT UNIT

Summary of Significant Accounting Principles

Double S Industries (the "Workshop"), is primarily a sheltered workshop providing employment to the mentally retarded or developmentally disabled, is a non-profit corporation existing under the laws of Ohio. The financial statements of the Workshop have been prepared on the accrual basis of generally accepted accounting principles and accordingly, reflect all significant receivables, payable, and other liabilities. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No., 117, the Workshop is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets temporarily restricted net assets, and permanently restricted net assets. At December 31, 2000 and 1999, management considered certain net assets to be unrestricted and others to be temporarily restricted.

The preparation of the financial statements in conformity with GAAP requires management to make estimated and assumptions that affect amounts reported in the financial statements. Actual results could differ from those estimates. Substantially all major equipment acquired prior to 1986 and owned by the Workshop is quite old and is not reflected in the balance sheet accounts. For financial reporting purposes, the cost of equipment carried on the books is being charged against income over the estimated useful lives of such equipment, using the straight-line method. The estimated lives for equipment ranges between 5 and 10 years. Routine maintenance, repairs, renewals, and replacement costs are charged against income. Expenditures which materially increase value or extend useful lives are capitalized. Cost and related accumulated depreciation on property sold or otherwise retired are removed from the accounts and gains or losses on disposition are credited to or charged against income.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 26 - NOTES TO DISCRETELY PRESENTED COMPONENT UNIT - (Continued)

Income Taxes

The Workshop is a non-profit corporation exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Deposits

Double S Industries acted as the fiscal agent for ECB/MRDD and certain other agencies which provided seminars. Revenue collected from seminars was offset by the expenses of the seminars with the net unexpended amount reflected as a deposit liability on the books of the Workshop. The unexpended liability account at December 31, 2000 and 1999 was \$1,419 and \$1,419, respectively.

Job Coaching

The Workshop provides job coaching services to certain clients of another non-profit organization which has a contract with the ECB/MRDD paid staff to provide the service. The non-profit organization receiving the service is charged only the cost of the staff utilized to provide such job coaching, which the Workshop collects and records as revenue. The Workshop reimburses the ECB/MRDD for the use of its staff and records it as an expense.

Property and Equipment

As previously described, the Workshop owns certain equipment; however, a majority of the equipment and the building utilized by the Workshop belongs to the ECB/MRDD, which contracts for the use of the facility at no charge. During the years ended December 31, 2000 and 1999, the Workshop expended \$16,735 and \$3,216, respectively, for new equipment, ownership of which vests in the Workshop.

**COMBINING, INDIVIDUAL FUND
AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES**

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GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$3,400,365	\$3,711,195	\$310,830
Sales taxes	11,924,455	10,743,527	(1,180,928)
Charges for services	1,572,703	1,416,971	(155,732)
Licenses and permits	10,150	9,147	(1,003)
Fines and forfeitures	632,534	569,909	(62,625)
Intergovernmental	3,365,005	3,031,750	(333,255)
Special assessments	55,696	50,177	(5,519)
Investment income	2,518,520	2,269,104	(249,416)
Rentals	198,855	179,154	(19,701)
Reimbursements		844,740	844,740
Other	937,600	118,582	(819,018)
Total Revenues	24,615,883	22,944,256	(1,671,627)
Expenditures:			
Current:			
General government:			
Legislative and executive:			
Commissioners			
Personal services	1,174,909	1,068,307	106,602
Materials and supplies	237,338	221,166	16,172
Contractual services	447,709	307,371	140,338
Capital outlay	165,201	150,571	14,630
Total Commissioners	2,025,157	1,747,415	277,742
Microfilm			
Personal services	65,312	65,292	20
Materials and supplies	12,500	10,000	2,500
Contractual services	10,239	207	10,032
Capital outlay	28,500	23,912	4,588
Total Microfilm	116,551	99,411	17,140
Copy Reproductions			
Materials and supplies	32,023	30,081	1,942
Contractual services	7,900	2,890	5,010
Capital outlay	4,598	3,024	1,574
Total Copy Reproductions	44,521	35,995	8,526
Information Technology			
Materials and supplies	159,930	37,315	122,615
Contractual services	54,932	32,419	22,513
Capital outlay	1,334,152	1,143,867	190,285
Total Information Technology	1,549,014	1,213,601	335,413
Auditor			
Personal services	556,955	500,876	56,079
Materials and supplies	47,612	45,253	2,359
Contractual services	125,466	101,877	23,589
Capital outlay	24,922	23,231	1,691
Total Auditor	754,955	671,237	83,718
Treasurer			
Personal services	133,753	117,011	16,742
Materials and supplies	14,540	11,751	2,789
Contractual services	30,959	26,632	4,327
Capital outlay	3,228	2,892	336
Total Treasurer	182,480	158,286	24,194

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Prosecuting Attorney			
Personal services	\$1,069,739	\$1,026,417	\$43,322
Materials and supplies.	66,056	60,246	5,810
Contractual services.	20,365	12,254	8,111
Capital outlay	26,500	25,363	1,137
Other	47,908	47,907	1
Total Prosecuting Attorney	1,230,568	1,172,187	58,381
Budget Commission			
Materials and supplies.	700	500	200
Total Budget Commission	700	500	200
Board of Revision			
Materials and supplies.	18,200	1,907	16,293
Contractual services.	2,500	1,034	1,466
Total Board of Revision	20,700	2,941	17,759
Planning Commission			
Personal services	246,801	234,465	12,336
Materials and supplies.	7,357	5,867	1,490
Contractual services.	102,114	77,824	24,290
Capital outlay	10,233	9,432	801
Other	115	100	15
Total Planning Commission.	366,620	327,688	38,932
Law Library			
Personal services	24,000		24,000
Total Law Library	24,000	0	24,000
Board of Elections			
Personal services	281,367	281,228	139
Materials and supplies.	104,847	101,982	2,865
Contractual services.	20,950	20,385	565
Capital outlay	24,790	24,722	68
Total Board of Elections.	431,954	428,317	3,637
Buildings and Grounds Maintenance			
Personal services	1,161,199	1,135,219	25,980
Materials and supplies.	499,006	487,150	11,856
Contractual services.	1,175,370	1,060,106	115,264
Capital outlay	55,915	54,241	1,674
Total Buildings and Grounds Maintenance	2,891,490	2,736,716	154,774
Recorder			
Personal services	258,421	252,698	5,723
Materials and supplies.	13,206	9,479	3,727
Contractual services.	6,800	5,149	1,651
Capital outlay	500		500
Total Recorder.	278,927	267,326	11,601
Agriculture			
Contractual services.	263,824	263,824	0
Other	87,694	87,694	0
Total Agriculture.	351,518	351,518	0

Continued

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Disaster Service, Insurance and Other			
Contractual services	\$501,442	\$431,477	\$69,965
Total Disaster Service, Insurance and Other	501,442	431,477	69,965
Other			
Contractual services	69,000	43,780	25,220
Other	590,455		590,455
Total Other	659,455	43,780	615,675
Total general government - Legislative and executive	11,430,052	9,688,395	1,741,657
General government :			
Judicial			
Court of Appeals			
Other	25,000	17,872	7,128
Total Court of Appeals	25,000	17,872	7,128
Common Pleas Court			
Personal services	389,310	344,777	44,533
Materials and supplies	75,264	49,978	25,286
Contractual services	346,872	322,082	24,790
Capital outlay	37,007	32,072	4,935
Total Common Pleas Court	848,453	748,909	99,544
Jury Commission			
Materials and supplies	9,180	8,590	590
Total Jury Commission	9,180	8,590	590
Domestic Relations / Juvenile Court			
Personal services	1,601,516	1,476,449	125,067
Materials and supplies	135,752	130,671	5,081
Contractual services	269,282	237,320	31,962
Capital outlay	54,650	54,606	44
Other	12,849	8,907	3,942
Total Domestic Relations / Juvenile Court	2,074,049	1,907,953	166,096
Probate Court			
Personal services	249,650	242,855	6,795
Materials and supplies	22,032	20,574	1,458
Contractual services	33,043	19,546	13,497
Total Probate Court	304,725	282,975	21,750
Clerk of Courts			
Personal services	485,060	441,119	43,941
Materials and supplies	21,049	18,797	2,252
Contractual services	8,495	6,660	1,835
Capital outlay	8,651	8,651	0
Total Clerk of Courts	523,255	475,227	48,028
County Courts			
Personal services	262,756	228,615	34,141
Materials and supplies	12,050	11,843	207
Contractual services	39,188	37,569	1,619
Capital outlay	2,000		2,000
Total County Courts	315,994	278,027	37,967

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Municipal Courts			
Personal services	\$234,392	\$191,652	\$42,740
Contractual services.	6,145	6,044	101
Total Municipal Courts	240,537	197,696	42,841
Total general government - judicial	4,341,193	3,917,249	423,944
Total general government	15,771,245	13,605,644	2,165,601
Public safety			
Adult Probation			
Personal services	368,923	328,728	40,195
Materials and supplies.	60,750	39,240	21,510
Contractual services.	23,179	12,150	11,029
Capital outlay	9,924	8,442	1,482
Total Adult Probation	462,776	388,560	74,216
Detention Home			
Personal services	1,075,279	966,134	109,145
Materials and supplies.	122,895	118,334	4,561
Contractual services.	129,811	126,286	3,525
Capital outlay	33,213	32,641	572
Total Detention Home	1,361,198	1,243,395	117,803
Coroner			
Personal services	51,725	51,082	643
Materials and supplies.	2,400	1,472	928
Contractual services.	68,750	60,268	8,482
Capital outlay	500		500
Total Coroner.	123,375	112,822	10,553
Sheriff			
Personal services	4,322,703	4,020,288	302,415
Materials and supplies.	364,193	322,339	41,854
Contractual services.	1,129,934	1,056,173	73,761
Capital outlay	673,174	642,843	30,331
Other	23,869	23,869	0
Total Sheriff	6,513,873	6,065,512	448,361
Total public safety.	8,461,222	7,810,289	650,933
Public works			
Engineer			
Personal services	105,445	96,710	8,735
Materials and supplies.	16,419	14,329	2,090
Contractual services.	600	450	150
Capital outlay	1,567	1,216	351
Total Engineer	124,031	112,705	11,326
Infrastructure Improvements			
Materials and supplies.	201,853	200,194	1,659
Total Infrastructure Improvements	201,853	200,194	1,659

Continued

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Ditch Maintenance			
Personal services	\$64,522	\$56,712	\$7,810
Materials and supplies.	9,000	3,474	5,526
Contractual services.	91,622	70,673	20,949
Capital outlay.	900	32	868
Total Ditch Maintenance	166,044	130,891	35,153
Tax Maps			
Materials and supplies.	6,500	6,250	250
Total Tax Maps.	6,500	6,250	250
Ditch Cleaning			
Materials and supplies.	178,690	156,063	22,627
Contractual services.	27,600	27,581	19
Total Ditch Cleaning.	206,290	183,644	22,646
Other			
Contractual services.	574,713	567,814	6,899
Other	7,678	7,678	0
Total Other	582,391	575,492	6,899
Total public works.	1,287,109	1,209,176	77,933
Health			
Humane Society			
Personal services	2,016	2,015	1
Total Crippled Children's Aid	2,016	2,015	1
Crippled Children's Aid			
Contractual services.	142,329	131,731	10,598
Total Crippled Children's Aid	142,329	131,731	10,598
Tuberculosis			
Contractual services.	5,100	3,126	1,974
Total Tuberculosis	5,100	3,126	1,974
Vital Statistics			
Contractual services.	2,200	0	2,200
Total Vital Statistics	2,200	0	2,200
Kelley's Island Health			
Contractual services.	4,500	0	4,500
Total Kelley's Island Health	4,500	0	4,500
Other			
Materials and supplies.	4,960	1,960	3,000
Total Other	4,960	1,960	3,000
Total health	161,105	138,832	22,273
Human services			
Veterans Services			
Personal services	200,459	191,817	8,642
Materials and supplies.	46,355	30,633	15,722
Contractual services.	11,319	600	10,719
Capital outlay.	24,480	23,981	499
Other	466,002	112,043	353,959
Total Veterans Services.	748,615	359,074	389,541

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Other			
Contractual services	\$116,141	\$116,049	\$92
Other	53,000	26,500	26,500
Total Other	169,141	142,549	26,592
Total human services	917,756	501,623	416,133
Conservation and recreation			
Soil & Water Conservation			
Other	117,520	117,520	0
Total Soil & Water Conservation	117,520	117,520	0
Total conservation and recreation	117,520	117,520	0
Other			
Materials and supplies	71	71	0
Other	10,107	4,747	5,360
Total Other	10,178	4,818	5,360
Capital Outlay			
Capital Improvements			
Capital outlay	1,962,428	752,441	1,209,987
Total Capital Improvements	1,962,428	752,441	1,209,987
Erie County Educational Service Center			
Capital outlay	6,534	6,534	0
Total Board of Ed.	6,534	6,534	0
Total capital outlay	1,968,962	758,975	1,209,987
Total Expenditures	28,695,097	24,146,877	4,548,220
Deficiency of revenues under expenditures	(4,079,214)	(1,202,621)	2,876,593
Other Financing Sources (Uses):			
Proceeds from sale of fixed assets	18,282	16,479	(1,803)
Operating transfers out	(3,089,521)	(3,080,472)	9,049
Total Other Financing Uses	(3,071,239)	(3,063,993)	7,246
Deficiency of revenues and other financing sources under expenditures and other financing (uses)	(7,150,453)	(4,266,614)	2,883,839
Fund Balance, January 1	7,460,558	7,460,558	0
Prior Year Encumbrances Appropriated	4,393,458	4,393,458	0
Fund Balance, December 31	\$4,703,563	\$7,587,402	\$2,883,839

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. A description of the County's Special Revenue Funds follows:

Dog and Kennel Fund

To account for local revenues and expenditures relative to the licensing and protection of the canine population in Erie County, as well as to protect the general health of the residents.

Hotel/Motel Tax Fund

To account for local bed taxes applied on transient guests who stay in Erie County to provide tourism promotion.

Public Assistance Fund

To account for various federal and state grants, as well as transfers from the General Fund used to provide public assistance to general relief recipients, pay their providers of medical assistance, and for certain public social services.

Children's Services Fund

To account for various federal and state grants, as well as transfers from the General Fund used to provide care and services to children.

Child Support Enforcement Fund

To account for state, federal and local revenue used to administer the County Bureau of Support.

Litter Control Fund

To account for state and local fund used to reduce litter and clean up existing litter in the County.

Real Estate Assessment Fund

A fund used to account for state mandated county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

Computerization - Common Pleas Court Fund

A fund used to account for specific fees collected as court costs to be used to computerize the Court of Common Pleas.

SPECIAL REVENUE FUNDS

Computerization - Juvenile Court Fund

To account for specific fees collected as court costs to be used to computerize the Juvenile Court.

Computerization - Probate Court Fund

To account for specific fees collected as court costs to be used to computerize the Probate Court.

Title Administration Fund

To account for revenue derived from the issuing of motor vehicle titles and investment income. Expenditures are restricted to the administration of the state program.

Computerization - County Court Fund

To account for specific fees collected as court costs to be used to computerize the clerical processing of the courts.

County Recorder Equipment Fund

To account for revenue derived from a portion of filing fees obtained by the Recorder to be used for the purchase of recordation equipment.

County Court Improvements Fund

To account for specific fees collected as court costs to be used for improvements to the County courthouse.

Court Security Grant Fund

To account for federal grants to be used to maintain and improve court security.

Sheriff Federal

To account for federal grants to be used by the sheriff's department.

Motor Vehicle and Gas Tax Fund

To account for revenue derived from motor vehicle license and gasoline tax, and from investment income. Expenditures are restricted by state law to county road and bridge repair and improvement programs.

SPECIAL REVENUE FUNDS

Youth Violence Reduction Fund

To account for federal grants to be used to reduce violence by educating the County's youth.

Felony Delinquent Care Fund

To account for the revenue received from the state for grant funds to be used for the care and custody of delinquent felons.

Community Development Block Grant Fund

To account for revenues received from federal grants and County matching funds made to various businesses and industries in the County for development and expansion.

Community Rotary Fund

To account for federal grant funds and County matching funds used to issue low interest loans to businesses and industries for the purpose of development and expansion.

Community Corrections Fund

To account for grant moneys to be used to aid felons as an alternative to incarceration.

County Board of Mental Retardation and Developmentally Disabled (MRDD) Fund

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 and federal and state grants.

County Care Facility and Donations Fund

To account for federal and state grants used to provide nursing care to the elderly.

Crime Victim Assistance Fund

To account for various federal and state grants, as well as transfers from the General Fund used to provide public assistance to victims of crimes as well as pay their providers of medical assistance.

Senior Citizens Levy Fund

To account for the senior citizens levy.

SPECIAL REVENUE FUNDS

Solid Waste District Fund

To account for fees collected for the purpose of disposing or recycling of solid waste generated county-wide under the authority of the Solid Waste District Board.

Benchmark Drug Grant Fund

To account for state funds used to reduce drug use within the County by educating the County's youth.

Ditch Maintenance Fund

To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches in the County.

Disaster Services Fund

To account for the emergency management agency.

Domestic Shelter Fund

To account for state and local funds used to provide shelter for abused women.

Public Defender Fund

To account for state and local funds used to provide legal counsel to indigent clients.

Supported Living Fund

To account for funds collected for the care of assisted living, residential care or institutional care of mentally retarded and/or mental health clients.

Indigent Guardianship Fund

To account for fees received from Probate Court fees which are used to provide legal guardianship for indigents.

SPECIAL REVENUE FUNDS

Indigent Drivers Alcohol Treatment Fund

To account for the deposit of state and federal funds to be used to treat indigent substance abusers who have been convicted of motor vehicle violations.

Enforcement and Education Fund

To account for state funds collected from fines to be used for the purpose of educating indigent drunk drivers and enforcement of state drunk-driving laws within the County.

Drug Enforcement Fund

To account for funds collected from fines and forfeitures to be used exclusively for the enforcement of state and federal laws governing the use and/or sale of illegal drugs within the County.

Federal Justice Grant Fund

To account for federal, state and local funds used to assist local law enforcement authorities in the prevention, apprehension and conviction of violators of federal laws.

Delinquent Real Estate Tax Assessment and Collection (D.R.E.T.A.C.) Fund

To account for the penalties collected by the Treasurer for the purpose of assessing, collecting and foreclosing on delinquent real estate tax periods.

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2000

	Dog and Kennel	Hotel/Motel Tax	Public Assistance	Children's Services
Assets:				
Equity in pooled cash, cash equivalents and investments	\$40,155	\$2,335	\$393,249	\$234,189
Receivables (net of allowances for uncollectibles):				
Sales taxes.		66,235		
Accounts	1,763		2,407	176
Due from other governments				68,768
Total Assets.	\$41,918	\$68,570	\$395,656	\$303,133
 Liabilities:				
Accounts payable	\$1,564		\$333,324	\$304,236
Accrued wages and benefits.	4,533		153,525	
Compensated absences payable	1,772		41,551	
Pension obligation payable	2,992		66,634	
Due to other funds.	167		25,951	7,376
Due to other governments.			28	139
Total Liabilities.	11,028	\$0	621,013	311,751
 Fund Equity:				
Reserved for encumbrances.	26,620		329,326	101,502
Unreserved:				
Undesignated.	4,270	68,570	(554,683)	(110,120)
Total fund equity.	30,890	68,570	(225,357)	(8,618)
Total Liabilities and Fund Equity	\$41,918	\$68,570	\$395,656	\$303,133

<u>Child Support Enforcement</u>	<u>Litter Control</u>	<u>Real Estate Assessment</u>	<u>Computerization - Common Pleas Court</u>	<u>Computerization - Juvenile Court</u>	<u>Computerization - Probate Court</u>
\$505,528	\$425	\$1,031,221	\$59,110	\$30,073	\$14,076
72,170			1,340	378	385
<u>\$577,698</u>	<u>\$425</u>	<u>\$1,031,221</u>	<u>\$60,450</u>	<u>\$30,451</u>	<u>\$14,461</u>
\$851		\$11,381			\$8,123
43,395		10,937			
11,004		2,883			
20,283		6,161			
5,776					
<u>81,309</u>	<u>\$0</u>	<u>31,362</u>	<u>\$0</u>	<u>\$0</u>	<u>8,123</u>
79,938		312,565			
416,451	425	687,294	60,450	30,451	6,338
<u>496,389</u>	<u>425</u>	<u>999,859</u>	<u>60,450</u>	<u>30,451</u>	<u>6,338</u>
<u>\$577,698</u>	<u>\$425</u>	<u>\$1,031,221</u>	<u>\$60,450</u>	<u>\$30,451</u>	<u>\$14,461</u>

continued

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2000

	Title Administration	Computerization - County Court	County Recorder Equipment	County Court Improvements
Assets:				
Equity in pooled cash, cash equivalents and investments	\$556,793	\$80,833	\$89,575	\$196,827
Receivables (net of allowances for uncollectibles):				
Accounts	17,091	1,593	688	3,989
Accrued interest				
Due from other governments				
Materials and supplies inventory				
Loans receivable				
Total Assets	\$573,884	\$82,426	\$90,263	\$200,816
 Liabilities:				
Accounts payable	\$6,928			
Accrued wages and benefits	4,283			
Compensated absences payable	2,481			
Pension obligation payable	2,790			
Due to other funds				
Due to other governments				
Total Liabilities	16,482	\$0	\$0	\$0
 Fund Equity:				
Reserved for encumbrances	4,483			
Reserved for materials and supplies inventory				
Reserved for loans				
Unreserved:				
Undesignated	552,919	82,426	90,263	200,816
Total fund equity	557,402	82,426	90,263	200,816
Total Liabilities and Fund Equity	\$573,884	\$82,426	\$90,263	\$200,816

<u>Court Security Grant</u>	<u>Sheriff Federal</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Youth Violence Reduction</u>	<u>Felony Delinquent Care</u>	<u>Community Development Block Grant</u>
\$10,126	\$24,250	\$2,434,486	\$28,620	\$472,163	\$350,988
		10,659			31,752
		15,345			2,016
		503,750		575,936	35,100
		66,514			
					278,597
<u>\$10,126</u>	<u>\$24,250</u>	<u>\$3,030,754</u>	<u>\$28,620</u>	<u>\$1,048,099</u>	<u>\$698,453</u>
	\$3,100	\$82,199	\$891	\$4,854	\$14,127
		57,207		13,572	
		19,282		1,183	
		36,222		9,388	
		5,305			
		3,253			
<u>\$0</u>	<u>3,100</u>	<u>203,468</u>	<u>891</u>	<u>28,997</u>	<u>14,127</u>
	18,900	1,403,402	22,169	25,549	2,119
		66,514			
					278,597
10,126	2,250	1,357,370	5,560	993,553	403,610
10,126	21,150	2,827,286	27,729	1,019,102	684,326
<u>\$10,126</u>	<u>\$24,250</u>	<u>\$3,030,754</u>	<u>\$28,620</u>	<u>\$1,048,099</u>	<u>\$698,453</u>

continued

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2000

	Community Rotary	Community Corrections	MRDD	County Care Facility and Donations
Assets:				
Equity in pooled cash, cash equivalents and investments	\$50,578	\$26,591	\$960,212	\$1,049,945
Receivables (net of allowances for uncollectibles):				
Real and other taxes			3,964,879	
Accounts			3,978	3,820
Special Assessments				
Accrued interest			75	
Due from other governments			249,058	
Materials and supplies inventory			17,461	
Total Assets.	\$50,578	\$26,591	\$5,195,663	\$1,053,765
Liabilities:				
Accounts payable			\$41,527	\$110,933
Accrued wages and benefits		\$3,837	107,061	172,262
Compensated absences payable		2,384	38,450	39,770
Interfund loans payable				
Pension obligation payable		1,801	60,694	108,215
Due to other funds			2,553	646
Due to other governments			584	
Deferred revenue			3,964,879	
Total Liabilities.	\$0	8,022	4,215,748	431,826
Fund Equity:				
Reserved for encumbrances			103,168	54,421
Reserved for materials and supplies inventory			17,461	
Unreserved:				
Undesignated	50,578	18,569	859,286	567,518
Total fund equity.	50,578	18,569	979,915	621,939
Total Liabilities and Fund Equity	\$50,578	\$26,591	\$5,195,663	\$1,053,765

<u>Crime Victim Assistance</u>	<u>Senior Citizens Levy</u>	<u>Solid Waste District</u>	<u>Benchmark Drug Grant</u>	<u>Ditch Maintenance</u>	<u>Disaster Services</u>
\$63,977		\$39,155		\$541	\$96,359
	\$649,842	12,066		12,597	1,893
6,855					
<u>\$70,832</u>	<u>\$649,842</u>	<u>\$51,221</u>	<u>\$0</u>	<u>\$13,138</u>	<u>\$98,252</u>
\$6,143		\$12,950	\$8,018		\$681
3,378		1,594	799		4,234
519			146		603
			150		
2,682		985	496		2,629
		685			110
	\$649,842		508	\$12,597	
<u>12,722</u>	<u>649,842</u>	<u>16,214</u>	<u>10,117</u>	<u>12,597</u>	<u>8,257</u>
14,232		8,585	7,190		1,902
43,878		26,422	(17,307)	541	88,093
58,110	0	35,007	(10,117)	541	89,995
<u>\$70,832</u>	<u>\$649,842</u>	<u>\$51,221</u>	<u>\$0</u>	<u>\$13,138</u>	<u>\$98,252</u>

continued

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2000

	Domestic Shelter	Public Defender	Supported Living	Indigent Guardianship
Assets:				
Equity in pooled cash, cash equivalents and investments	\$9,036	\$80,682	\$220,964	\$5,865
Receivables (net of allowances for uncollectibles):				
Sales taxes				
Real and other taxes				
Accounts	1,523			898
Special assessments				
Accrued interest				
Due from other governments			341,417	
Materials and supplies inventory				
Loans receivable				
Total Assets	<u><u>\$10,559</u></u>	<u><u>\$80,682</u></u>	<u><u>\$562,381</u></u>	<u><u>\$6,763</u></u>
Liabilities:				
Accounts payable	\$9,036	\$1,325	\$71,763	
Accrued wages and benefits		5,970		
Compensated absences payable		1,675		
Interfund loans payable				
Pension obligation payable		3,559		
Due to other funds				
Due to other governments				
Deferred revenue				
Total Liabilities	<u><u>9,036</u></u>	<u><u>12,529</u></u>	<u><u>71,763</u></u>	<u><u>\$0</u></u>
Fund Equity:				
Reserved for encumbrances	2,964	5,254		
Reserved for materials and supplies inventory				
Reserved for loans				
Unreserved:				
Undesignated	(1,441)	62,899	490,618	6,763
Total fund equity	<u><u>1,523</u></u>	<u><u>68,153</u></u>	<u><u>490,618</u></u>	<u><u>6,763</u></u>
Total Liabilities and Fund Equity	<u><u>\$10,559</u></u>	<u><u>\$80,682</u></u>	<u><u>\$562,381</u></u>	<u><u>\$6,763</u></u>

<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Drug Enforcement</u>	<u>Federal Justice Grant</u>	<u>D.R.E.T.A.C.</u>	<u>Total</u>
\$73,972	\$135,548	\$58,632	\$77,383	\$143,793	\$9,648,255
					66,235
					4,614,721
	50			190	168,809
					12,597
					17,436
50		16,262			1,797,196
					83,975
					278,597
<u>\$74,022</u>	<u>\$135,598</u>	<u>\$74,894</u>	<u>\$77,383</u>	<u>\$143,983</u>	<u>\$16,687,821</u>
					\$1,033,954
				\$4,464	591,051
					163,703
					150
				2,862	328,393
					48,569
			\$44,057		48,569
					4,627,318
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>44,057</u>	<u>7,326</u>	<u>6,841,707</u>
					2,524,289
					83,975
					278,597
<u>74,022</u>	<u>135,598</u>	<u>74,894</u>	<u>33,326</u>	<u>136,657</u>	<u>6,959,253</u>
<u>74,022</u>	<u>135,598</u>	<u>74,894</u>	<u>33,326</u>	<u>136,657</u>	<u>9,846,114</u>
<u>\$74,022</u>	<u>\$135,598</u>	<u>\$74,894</u>	<u>\$77,383</u>	<u>\$143,983</u>	<u>\$16,687,821</u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Dog and Kennel	Hotel/Motel Tax	Public Assistance	Children's Services
Revenues:				
Sales taxes		\$1,090,874		
Charges for services	\$150,335		\$523,358	\$64,039
Licenses and permits	2,385			
Intergovernmental			6,256,590	2,525,256
Other		528,009		619
Total Revenues	<u>152,720</u>	<u>1,618,883</u>	<u>6,779,948</u>	<u>2,589,914</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Judicial				
Public works				
Health	157,730			
Human services			7,452,470	3,242,110
Other		1,150,331		
Debt service:				
Interest and fiscal charges		49,270		
Total Expenditures	<u>157,730</u>	<u>1,199,601</u>	<u>7,452,470</u>	<u>3,242,110</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,010)</u>	<u>419,282</u>	<u>(672,522)</u>	<u>(652,196)</u>
Other Financing Sources (Uses):				
Operating transfers in			751,402	1,064,000
Operating transfers out			(470,980)	(450,000)
Total Other Financing Sources (Uses)			<u>280,422</u>	<u>614,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	<u>(5,010)</u>	<u>419,282</u>	<u>(392,100)</u>	<u>(38,196)</u>
Fund Balance, January 1	<u>35,900</u>	<u>(350,712)</u>	<u>166,743</u>	<u>29,578</u>
Fund Balance, December 31	<u>\$30,890</u>	<u>\$68,570</u>	<u>(\$225,357)</u>	<u>(\$8,618)</u>

<u>Child Support Enforcement</u>	<u>Litter Control</u>	<u>Real Estate Assessment</u>	<u>Computerization - Common Pleas Court</u>	<u>Computerization - Juvenile Court</u>	<u>Computerization - Probate Court</u>
\$418,560		\$734,928	\$7,550	\$7,229	\$6,743
1,359,647	\$56,362				
<u>1,778,207</u>	<u>56,362</u>	<u>734,928</u>	<u>7,550</u>	<u>7,229</u>	<u>6,743</u>
		592,260			
	56,362		4,000	21,385	8,123
1,467,838					
<u>1,467,838</u>	<u>56,362</u>	<u>592,260</u>	<u>4,000</u>	<u>21,385</u>	<u>8,123</u>
310,369	0	142,668	3,550	(14,156)	(1,380)
145,000					
<u>145,000</u>					
455,369	0	142,668	3,550	(14,156)	(1,380)
41,020	425	857,191	56,900	44,607	7,718
<u>\$496,389</u>	<u>\$425</u>	<u>\$999,859</u>	<u>\$60,450</u>	<u>\$30,451</u>	<u>\$6,338</u>

continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Title Administration	Computerization - County Court	County Recorder Equipment	County Court Improvements
Revenues:				
Property tax				\$3,989
Sales tax				57,363
Charges for services.	\$276,534	\$24,646	\$68,762	
Fines and forfeitures.				
Intergovernmental.				
Investment income	3,559			
Other.				
Total Revenues	<u>280,093</u>	<u>24,646</u>	<u>68,762</u>	<u>61,352</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	181,398		114,320	
Judicial.		4,439		6,798
Public safety				
Public works				
Economic development and assistance				
Total Expenditures	<u>181,398</u>	<u>4,439</u>	<u>114,320</u>	<u>6,798</u>
Excess (deficiency) of revenues over (under) expenditures	<u>98,695</u>	<u>20,207</u>	<u>(45,558)</u>	<u>54,554</u>
Other Financing Sources:				
Operating transfers in				
Total Other Financing Sources				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	98,695	20,207	(45,558)	54,554
Fund Balance, January 1	458,707	62,219	135,821	146,262
Increase in Reserve for Inventory.				
Fund Balance, December 31	<u>\$557,402</u>	<u>\$82,426</u>	<u>\$90,263</u>	<u>\$200,816</u>

<u>Court Security Grant</u>	<u>Sheriff Federal</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Youth Violence Reduction</u>	<u>Felony Delinquent Care</u>	<u>Community Development Block Grant</u>
		\$2,206			
		202			
		138,084			
	\$79,480	3,711,201	\$12,799	\$1,276,548	\$570,197
		185,351			21,143
		699,128		9,877	15,419
<u>\$0</u>	<u>\$79,480</u>	<u>4,736,172</u>	<u>12,799</u>	<u>1,286,425</u>	<u>606,759</u>
7,600	58,330	4,352,237	19,335	591,829	
					796,072
<u>7,600</u>	<u>58,330</u>	<u>4,352,237</u>	<u>19,335</u>	<u>591,829</u>	<u>796,072</u>
(7,600)	21,150	383,935	(6,536)	694,596	(189,313)
				60,000	
				60,000	
(7,600)	21,150	383,935	(6,536)	754,596	(189,313)
17,726		2,440,800	34,265	264,506	873,639
		2,551			
<u>\$10,126</u>	<u>\$21,150</u>	<u>\$2,827,286</u>	<u>\$27,729</u>	<u>\$1,019,102</u>	<u>\$684,326</u>

continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Community Rotary	Community Corrections	MRDD	County Care Facility and Donations
Revenues:				
Property taxes			\$3,671,898	
Charges for services			46,064	\$6,792,225
Licenses and permits				
Intergovernmental		\$164,814	868,889	
Investment income			837	
Other			129,936	2,216
Total Revenues	<u>\$0</u>	<u>164,814</u>	<u>4,717,624</u>	<u>6,794,441</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Public safety		144,067		
Health			4,625,907	6,665,894
Human services				
Total Expenditures		<u>144,067</u>	<u>4,625,907</u>	<u>6,665,894</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>20,747</u>	<u>91,717</u>	<u>128,547</u>
Other Financing Sources (Uses):				
Operating transfers in				
Operating transfers out				(41,615)
Total Other Financing Sources (Uses)				<u>(41,615)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	<u>0</u>	<u>20,747</u>	<u>91,717</u>	<u>86,932</u>
Fund Balance, January 1	<u>50,578</u>	<u>(2,178)</u>	<u>891,764</u>	<u>535,007</u>
Decrease in Reserve for Inventory			<u>(3,566)</u>	
Fund Balance, December 31	<u><u>\$50,578</u></u>	<u><u>\$18,569</u></u>	<u><u>\$979,915</u></u>	<u><u>\$621,939</u></u>

<u>Crime Victim Assistance</u>	<u>Senior Citizens Levy</u>	<u>Solid Waste District</u>	<u>Benchmark Drug Grant</u>	<u>Ditch Maintenance</u>	<u>Disaster Services</u>
	\$673,520				
		\$209,658			\$9,169
		24,200			
\$158,577			\$95,068		142,475
1,166					
1,000		2,720			20,203
<u>160,743</u>	<u>673,520</u>	<u>236,578</u>	<u>95,068</u>	<u>\$0</u>	<u>171,847</u>
168,353					
		225,512	98,379		172,737
	805,185				
<u>168,353</u>	<u>805,185</u>	<u>225,512</u>	<u>98,379</u>		<u>172,737</u>
(7,610)	(131,665)	11,066	(3,311)	0	(890)
40,350					
<u>40,350</u>					
32,740	(131,665)	11,066	(3,311)	0	(890)
25,370	131,665	23,941	(6,806)	541	90,885
<u>\$58,110</u>	<u>\$0</u>	<u>\$35,007</u>	<u>(\$10,117)</u>	<u>\$541</u>	<u>\$89,995</u>

continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Domestic Shelter	Public Defender	Supported Living	Indigent Guardianship
Revenues:				
Property taxes				
Sales taxes				
Charges for services	\$16,565			
Licenses and permits				
Fines and forfeitures				
Intergovernmental			\$873,474	
Investment income		\$50		\$17,034
Other		50		17,034
Total Revenues	<u>16,565</u>	<u>50</u>	<u>873,474</u>	<u>17,034</u>
Expenditures:				
Current:				
General government:				
Legislative and executive		208,511		
Judicial		163,724		
Public safety				
Public works				
Health	16,224		781,818	
Human services				
Economic development and assistance				
Other				23,945
Debt service:				
Interest and fiscal charges				
Total Expenditures	<u>16,224</u>	<u>372,235</u>	<u>781,818</u>	<u>23,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>341</u>	<u>(372,185)</u>	<u>91,656</u>	<u>(6,911)</u>
Other Financing Sources (Uses):				
Operating transfers in		403,000		
Operating transfers out				
Total Other Financing Sources (Uses)		<u>403,000</u>		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	<u>341</u>	<u>30,815</u>	<u>91,656</u>	<u>(6,911)</u>
Fund Balance, January 1	<u>1,182</u>	<u>37,338</u>	<u>398,962</u>	<u>13,674</u>
Decrease in Reserve for Inventory				
Fund Balance, December 31	<u><u>\$1,523</u></u>	<u><u>\$68,153</u></u>	<u><u>\$490,618</u></u>	<u><u>\$6,763</u></u>

<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Drug Enforcement</u>	<u>Federal Justice Grant</u>	<u>D.R.E.T.A.C.</u>	<u>Total</u>
					\$4,347,624
					1,094,863
				\$131,843	9,545,773
					26,585
					138,084
\$8,805		\$21,411	\$100,602		18,282,195
	\$25,335				212,056
					1,451,546
<u>8,805</u>	<u>25,335</u>	<u>21,411</u>	<u>100,602</u>	<u>131,843</u>	<u>35,098,726</u>
				148,246	1,413,088
					52,345
			292,979		1,443,001
					4,408,599
			44,057		12,615,521
					12,967,603
					796,072
		908			1,175,184
					49,270
		<u>908</u>	<u>337,036</u>	<u>148,246</u>	<u>34,920,683</u>
<u>8,805</u>	<u>25,335</u>	<u>20,503</u>	<u>(236,434)</u>	<u>(16,403)</u>	<u>178,043</u>
			142,500		2,606,252
					(962,595)
			<u>142,500</u>		<u>1,643,657</u>
8,805	25,335	20,503	(93,934)	(16,403)	1,821,700
65,217	110,263	54,391	127,260	153,060	8,025,429
					(1,015)
<u>\$74,022</u>	<u>\$135,598</u>	<u>\$74,894</u>	<u>\$33,326</u>	<u>\$136,657</u>	<u>\$9,846,114</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
DOG AND KENNEL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$149,700	\$148,807	(\$893)
Fines and forfeitures	3,300	2,385	(915)
Total Revenues	153,000	151,192	(1,808)
Expenditures:			
Current:			
Health			
Personal services	146,862	143,738	3,124
Materials and supplies	20,982	14,583	6,399
Contractual services	2,200	1,252	948
Capital outlay	28,592	26,139	2,453
Total Expenditures	198,636	185,712	12,924
 Deficiency of revenues under expenditures.	 (45,636)	 (34,520)	 11,116
 Fund Balance, January 1.	 44,143	 44,143	 0
Prior Year Encumbrances Appropriated.	3,515	3,515	0
Fund Balance, December 31.	\$2,022	\$13,138	\$11,116

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 HOTEL/MOTEL TAX FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Sales taxes	\$1,100,000	\$1,089,995	(\$10,005)
Total Revenues	1,100,000	1,089,995	(10,005)
Expenditures:			
Current:			
Other	1,160,349	1,150,331	10,018
Debt Service:			
Principal retirement	752,000	752,000	0
Interest and fiscal charges.	49,270	49,270	0
Total Expenditures	1,961,619	1,951,601	10,018
Deficiency of revenues under expenditures.	(861,619)	(861,606)	13
Other Financing Sources:			
Other financing sources.	545,000	528,009	(16,991)
Total Other Financing Sources	545,000	528,009	(16,991)
Deficiency of revenues and other financing sources under expenditures.	(316,619)	(333,597)	(16,978)
Fund Balance, January 1	335,932	335,932	0
Fund Balance, December 31	\$19,313	\$2,335	(\$16,978)

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$520,000	\$537,599	\$17,599
Intergovernmental	<u>6,275,223</u>	<u>6,271,135</u>	<u>(4,088)</u>
Total Revenues.	<u>6,795,223</u>	<u>6,808,734</u>	<u>13,511</u>
Expenditures:			
Current:			
Human Services			
Personal services	3,341,809	3,312,510	29,299
Materials and supplies.	885,364	850,642	34,722
Contractual services.	3,609,806	3,597,239	12,567
Capital outlay	119,000	114,312	4,688
Other	<u>192,282</u>	<u>205,016</u>	<u>(12,734)</u>
Total Expenditures	<u>8,148,261</u>	<u>8,079,719</u>	<u>68,542</u>
Deficiency of revenues under expenditures.	<u>(1,353,038)</u>	<u>(1,270,985)</u>	<u>82,053</u>
Other Financing Sources (Uses):			
Operating transfers in.	1,152,179	751,402	(400,777)
Operating transfers out	<u>(494,000)</u>	<u>(470,980)</u>	<u>23,020</u>
Total Other Financing Sources	<u>658,179</u>	<u>280,422</u>	<u>(377,757)</u>
Deficiency of revenues and other financing sources under expenditures and other financing (uses). . .	<u>(694,859)</u>	<u>(990,563)</u>	<u>(295,704)</u>
Fund Balance, January 1.	357,969	357,969	0
Prior Year Encumbrances Appropriated.	338,963	338,963	0
Fund Balance, December 31.	<u>\$2,073</u>	<u>(\$293,631)</u>	<u>(\$295,704)</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
CHILDREN'S SERVICES FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$100,000	\$65,330	(\$34,670)
Intergovernmental	2,238,400	2,456,312	217,912
Other	200,600	619	(199,981)
Total Revenues.	2,539,000	2,522,261	(16,739)
Expenditures:			
Current:			
Human Services			
Contractual services.	3,660,538	3,624,589	35,949
Total Expenditures	3,660,538	3,624,589	35,949
Deficiency of revenues under expenditures.	(1,121,538)	(1,102,328)	19,210
Other Financing Sources (Uses):			
Operating transfers (in).	1,375,000	1,064,000	(311,000)
Operating transfers (out)	(520,000)	(450,000)	70,000
Total Other Financing Sources	855,000	614,000	(241,000)
Deficiency of revenues and other financing sources under expenditures and other financing (uses). . . .	(266,538)	(488,328)	(221,790)
Fund Balance, January 1	(5,237)	(5,237)	0
Prior Year Encumbrances Appropriated	315,000	315,000	0
Fund Balance, December 31	\$43,225	(\$178,565)	(\$221,790)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
CHILD SUPPORT ENFORCEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$384,000	\$398,551	\$14,551
Intergovernmental	1,429,000	1,359,647	(69,353)
Total Revenues	<u>1,813,000</u>	<u>1,758,198</u>	<u>(54,802)</u>
Expenditures:			
Current:			
Human Services			
Personal services	1,176,043	1,051,040	125,003
Materials and supplies	329,723	306,275	23,448
Contractual services.	266,499	221,647	44,852
Capital outlay	10,120	7,902	2,218
Total Expenditures	<u>1,782,385</u>	<u>1,586,864</u>	<u>195,521</u>
Excess of revenues over expenditures	<u>30,615</u>	<u>171,334</u>	<u>140,719</u>
Other Financing Sources:			
Operating transfers in.	150,000	145,000	(5,000)
Total Other Financing Sources	<u>150,000</u>	<u>145,000</u>	<u>(5,000)</u>
Excess of revenues and other financing sources over expenditures	<u>180,615</u>	<u>316,334</u>	<u>135,719</u>
Fund Balance, January 1.	(16,897)	(16,897)	0
Prior Year Encumbrances Appropriated.	119,526	119,526	0
Fund Balance, December 31.	<u>\$283,244</u>	<u>\$418,963</u>	<u>\$135,719</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
LITTER CONTROL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$75,000	\$56,362	(\$18,638)
Total Revenues	75,000	56,362	(18,638)
Expenditures:			
Current:			
Public Works			
Other	56,467	56,362	105
Total Expenditures	56,467	56,362	105
Excess of revenues over expenditures	18,533	0	(18,533)
Fund Balance, January 1	(33,533)	(33,533)	0
Prior Year Encumbrances Appropriated	33,958	33,958	0
Fund Balance, December 31	\$18,958	\$425	(\$18,533)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
REAL ESTATE ASSESSMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$740,000	\$734,994	(\$5,006)
Total Revenues	740,000	734,994	(5,006)
Expenditures:			
Current:			
Legislative and Executive			
Personal services	308,398	260,679	47,719
Materials and supplies	40,336	33,065	7,271
Contractual services.	767,072	606,415	160,657
Capital outlay	26,321	24,582	1,739
Total Expenditures	1,142,127	924,741	217,386
Deficiency of revenues under expenditures.	(402,127)	(189,747)	212,380
Fund Balance, January 1	536,293	536,293	0
Prior Year Encumbrances Appropriated	360,729	360,729	0
Fund Balance, December 31	\$494,895	\$707,275	\$212,380

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION - COMMON PLEAS COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$9,500	\$6,920	(\$2,580)
Total Revenues	<u>9,500</u>	<u>6,920</u>	<u>(2,580)</u>
Expenditures:			
Current:			
Judicial			
Contractual services.	35,000	8,000	27,000
Other.	<u>5,000</u>	<u> </u>	<u>5,000</u>
Total Expenditures	<u>40,000</u>	<u>8,000</u>	<u>32,000</u>
Deficiency of revenues under expenditures.	<u>(30,500)</u>	<u>(1,080)</u>	<u>29,420</u>
Fund Balance, January 1	<u>56,190</u>	<u>56,190</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$25,690</u></u>	<u><u>\$55,110</u></u>	<u><u>\$29,420</u></u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION - JUVENILE COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$11,000	\$7,469	(\$3,531)
Total Revenues	11,000	7,469	(3,531)
Expenditures:			
Current:			
Judicial			
Materials and supplies	10,000	10,000	0
Contractual services.	25,100	22,775	2,325
Capital outlay.	15,500	15,408	92
Total Expenditures.	50,600	48,183	2,417
Deficiency of revenues under expenditures	(39,600)	(40,714)	(1,114)
Fund Balance, January 1	26,520	26,520	0
Prior Year Encumbrances Appropriated	17,469	17,469	0
Fund Balance, December 31	\$4,389	\$3,275	(\$1,114)

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION - PROBATE COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.	\$7,200	\$6,688	(\$512)
Total Revenues	7,200	6,688	(512)
Expenditures:			
Current:			
Judicial			
Other	8,500		8,500
Total Expenditures.	8,500	0	8,500
Excess (deficiency) of revenues over (under) expenditures.	(1,300)	6,688	7,988
Fund Balance, January 1	7,388	7,388	0
Fund Balance, December 31	\$6,088	\$14,076	\$7,988

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TITLE ADMINISTRATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$273,476	\$279,144	\$5,668
Investment income	6,524	3,940	(2,584)
Total Revenues	<u>280,000</u>	<u>283,084</u>	<u>3,084</u>
Expenditures:			
Current:			
Legislative and Executive			
Personal services	204,635	137,220	67,415
Materials and supplies.	9,910	4,007	5,903
Contractual services.	54,152	46,122	8,030
Capital outlay	1,500	1,500	0
Total Expenditures	<u>270,197</u>	<u>188,849</u>	<u>81,348</u>
Excess of revenues over expenditures	<u>9,803</u>	<u>94,235</u>	<u>84,432</u>
Other Financing Uses:			
Operating transfers (out)	(335,000)	0	335,000
Total Other Financing Uses	<u>(335,000)</u>	<u>0</u>	<u>335,000</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses.	<u>(325,197)</u>	<u>94,235</u>	<u>419,432</u>
Fund Balance, January 1	449,385	449,385	0
Prior Year Encumbrances Appropriated	1,762	1,762	0
Fund Balance, December 31	<u>\$125,950</u>	<u>\$545,382</u>	<u>\$419,432</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 COMPUTERIZATION - COUNTY COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$20,500	\$24,800	\$4,300
Total Revenues	<u>20,500</u>	<u>24,800</u>	<u>4,300</u>
Expenditures:			
Current:			
Judicial			
Materials and supplies.	4,850	309	4,541
Contractual services.	11,500		11,500
Capital outlay	15,000	4,439	10,561
Other	2,000		2,000
Total Expenditures	<u>33,350</u>	<u>4,748</u>	<u>28,602</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,850)</u>	<u>20,052</u>	<u>32,902</u>
Fund Balance, January 1	60,431	60,431	0
Prior Year Encumbrances Appropriated	350	350	0
Fund Balance, December 31	<u>\$47,931</u>	<u>\$80,833</u>	<u>\$32,902</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COUNTY RECORDER EQUIPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$83,000	\$68,295	(\$14,705)
Total Revenues	83,000	68,295	(14,705)
Expenditures:			
Current:			
Legislative and Executive			
Materials and supplies	3,000		3,000
Contractual services.	50,096	49,249	847
Capital outlay	122,664	94,693	27,971
Other.	6,614	6,614	0
Total Expenditures	182,374	150,556	31,818
Deficiency of revenues under expenditures.	(99,374)	(82,261)	17,113
Fund Balance, January 1	105,820	105,820	0
Prior Year Encumbrances Appropriated	48,174	48,174	0
Fund Balance, December 31	\$54,620	\$71,733	\$17,113

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 COUNTY COURT IMPROVEMENTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$50,000	\$61,735	\$11,735
Total Revenues	<u>50,000</u>	<u>61,735</u>	<u>11,735</u>
Expenditures:			
Current:			
Judicial			
Other	121,000	6,798	114,202
Total Expenditures	<u>121,000</u>	<u>6,798</u>	<u>114,202</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(71,000)</u>	<u>54,937</u>	<u>125,937</u>
Fund Balance, January 1.	141,890	141,890	0
Fund Balance, December 31.	<u><u>\$70,890</u></u>	<u><u>\$196,827</u></u>	<u><u>\$125,937</u></u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COURT SECURITY GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Total Revenues.	\$0	\$0	\$0
Expenditures:			
Current:			
Judicial			
Other	53,451	43,325	10,126
Total Expenditures	53,451	43,325	10,126
Deficiency of revenues under expenditures	(53,451)	(43,325)	10,126
Fund Balance, January 1	13,757	13,757	0
Prior Year Encumbrances Appropriated	39,694	39,694	0
Fund Balance, December 31	\$0	\$10,126	\$10,126

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 SHERIFF FEDERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$80,000	\$79,480	(\$520)
Total Revenues.	<u>80,000</u>	<u>79,480</u>	<u>(520)</u>
Expenditures:			
Current:			
Public Safety			
Other	80,280	77,230	3,050
Total Expenditures.	<u>80,280</u>	<u>77,230</u>	<u>3,050</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(280)</u>	<u>2,250</u>	<u>2,530</u>
Fund Balance, January 1	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>(\$280)</u></u>	<u><u>\$2,250</u></u>	<u><u>\$2,530</u></u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE AND GAS TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Property taxes	\$2,000	\$2,206	\$206
Charges for services		138,430	138,430
Fines and forfeitures	110,000	138,051	28,051
Intergovernmental	3,859,900	3,309,266	(550,634)
Investment income.	185,000	181,785	(3,215)
Other	365,100	683,077	317,977
Total Revenues.	<u>4,522,000</u>	<u>4,452,815</u>	<u>(69,185)</u>
Expenditures:			
Current:			
Public Works			
Personal services	1,903,425	1,573,747	329,678
Materials and supplies	909,556	718,295	191,261
Contractual services.	3,327,594	2,933,738	393,856
Capital outlay	796,258	768,795	27,463
Other.	22,501	16,738	5,763
Total Expenditures	<u>6,959,334</u>	<u>6,011,313</u>	<u>948,021</u>
Deficiency of revenues under expenditures.	<u>(2,437,334)</u>	<u>(1,558,498)</u>	<u>878,836</u>
Fund Balance, January 1	2,037,241	2,037,241	0
Prior Year Encumbrances Appropriated	461,583	461,583	0
Fund Balance, December 31	<u>\$61,490</u>	<u>\$940,326</u>	<u>\$878,836</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
YOUTH VIOLENCE REDUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$40,000	\$12,799	(\$27,201)
Total Revenues	<u>40,000</u>	<u>12,799</u>	<u>(27,201)</u>
Expenditures:			
Current:			
Public Safety			
Other	82,706	43,045	39,661
Total Expenditures	<u>82,706</u>	<u>43,045</u>	<u>39,661</u>
Deficiency of revenues under expenditures.	<u>(42,706)</u>	<u>(30,246)</u>	<u>12,460</u>
Fund Balance, January 1	30,806	30,806	0
Prior Year Encumbrances Appropriated	5,000	5,000	0
Fund Balance, December 31	<u>(\$6,900)</u>	<u>\$5,560</u>	<u>\$12,460</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
FELONY DELINQUENT CARE FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$750,000	\$758,030	\$8,030
Other	50,000	9,877	(40,123)
Total Revenues	800,000	767,907	(32,093)
Expenditures:			
Current:			
Public Safety			
Personal services	418,641	382,489	36,152
Materials and supplies	12,551	12,551	0
Contractual services.	252,464	230,449	22,015
Capital outlay	2,000		2,000
Other.	6,363	6,136	227
Total Expenditures	692,019	631,625	60,394
Excess of revenues over expenditures	107,981	136,282	28,301
Other Financing Sources:			
Operating transfers in		60,000	60,000
Total Other Financing Sources	0	60,000	60,000
Excess of revenues and other financing sources over expenditures	107,981	196,282	88,301
Fund Balance, January 1	216,208	216,208	0
Prior Year Encumbrances Appropriated	29,270	29,270	0
Fund Balance, December 31	\$353,459	\$441,760	\$88,301

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$825,000	\$600,020	(\$224,980)
Investment income	18,000	19,127	1,127
Other	223,000	284,754	61,754
Total Revenues.	<u>1,066,000</u>	<u>903,901</u>	<u>(162,099)</u>
Expenditures:			
Current:			
Economic Development and Assistance			
Materials and supplies	976,750	727,537	249,213
Contractual services	14,514	13,514	1,000
Other	20,000	14,556	5,444
Total Expenditures.	<u>1,011,264</u>	<u>755,607</u>	<u>255,657</u>
Excess of revenues over expenditures	<u>54,736</u>	<u>148,294</u>	<u>93,558</u>
Fund Balance, January 1	115,023	115,023	0
Prior Year Encumbrances Appropriated	79,925	79,925	0
Fund Balance, December 31	<u>\$249,684</u>	<u>\$343,242</u>	<u>\$93,558</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMMUNITY ROTARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$4,500		(\$4,500)
Total Revenues	4,500	\$0	(4,500)
Expenditures:			
Total Expenditures.	0	0	0
Excess of revenues over expenditures	4,500	0	(4,500)
Fund Balance, January 1	50,578	50,578	0
Fund Balance, December 31	\$55,078	\$50,578	(\$4,500)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMMUNITY CORRECTIONS FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$160,000	\$164,814	\$4,814
Total Revenues	160,000	164,814	4,814
Expenditures:			
Current:			
Public Safety			
Personal services	140,833	140,188	645
Total Expenditures	140,833	140,188	645
Excess of revenues over expenditures	19,167	24,626	5,459
Fund Balance, January 1	1,965	1,965	0
Fund Balance, December 31	\$21,132	\$26,591	\$5,459

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
MRDD FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$3,690,368	\$3,675,510	(\$14,858)
Charges for services	40,000	45,836	5,836
Intergovernmental	833,658	679,193	(154,465)
Investment income	1,000	762	(238)
Other	150,000	86,383	(63,617)
Total Revenues	4,715,026	4,487,684	(227,342)
Expenditures:			
Current:			
Health			
Personal services	3,242,460	3,227,049	15,411
Materials and supplies	635,936	622,398	13,538
Contractual services	909,835	903,266	6,569
Capital outlay	104,959	101,060	3,899
Other	10,050	8,429	1,621
Total Expenditures	4,903,240	4,862,202	41,038
Deficiency of revenues under expenditures	(188,214)	(374,518)	(186,304)
Other Financing Uses:			
Operating transfers (out)	(30,000)		30,000
Total Other Financing Uses	(30,000)	0	30,000
Deficiency of revenues under expenditures and other financing uses	(218,214)	(374,518)	(156,304)
Fund Balance, January 1	941,983	941,983	0
Prior Year Encumbrances Appropriated	256,552	256,552	0
Fund Balance, December 31	\$980,321	\$824,017	(\$156,304)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COUNTY CARE FACILITY AND DONATIONS FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$6,385,000	\$6,791,769	\$406,769
Other	2,000	2,317	317
Total Revenues	<u>6,387,000</u>	<u>6,794,086</u>	<u>407,086</u>
Expenditures:			
Current:			
Health			
Personal services	5,354,719	5,187,548	167,171
Materials and supplies	900,508	884,297	16,211
Contractual services.	684,460	657,886	26,574
Capital outlay	154,489	141,566	12,923
Other	1,000	986	14
Total Expenditures	<u>7,095,176</u>	<u>6,872,283</u>	<u>222,893</u>
Deficiency of revenues under expenditures.	<u>(708,176)</u>	<u>(78,197)</u>	<u>629,979</u>
Other Financing Sources (Uses):			
Operating transfers in.	15,000		(15,000)
Operating transfers (out)	(45,085)	(41,615)	3,470
Total Other Financing Uses	<u>(30,085)</u>	<u>(41,615)</u>	<u>(11,530)</u>
Deficiency of revenues and other financing sources under expenditures and other financing (uses). . .	<u>(738,261)</u>	<u>(119,812)</u>	<u>618,449</u>
Fund Balance, January 1	839,423	839,423	0
Prior Year Encumbrances Appropriated	164,334	164,334	0
Fund Balance, December 31	<u>\$265,496</u>	<u>\$883,945</u>	<u>\$618,449</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
CRIME VICTIM ASSISTANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$158,300	\$165,935	\$7,635
Investment income	1,200	1,423	223
Other	3,000	1,453	(1,547)
Total Revenues	<u>162,500</u>	<u>168,811</u>	<u>6,311</u>
Expenditures:			
Current:			
Legislative and Executive			
Personal services	153,477	111,022	42,455
Materials and supplies	32,710	22,100	10,610
Contractual services.	6,820	5,920	900
Capital outlay	200		200
Other	63,800	53,876	9,924
Total Expenditures	<u>257,007</u>	<u>192,918</u>	<u>64,089</u>
Deficiency of revenues under expenditures.	<u>(94,507)</u>	<u>(24,107)</u>	<u>70,400</u>
Other Financing Sources:			
Operating transfers in.		40,350	40,350
Total Other Financing Sources	<u>0</u>	<u>40,350</u>	<u>40,350</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>(94,507)</u>	<u>16,243</u>	<u>110,750</u>
Fund Balance, January 1.	10,086	10,086	0
Prior Year Encumbrances Appropriated.	17,530	17,530	0
Fund Balance, December 31.	<u><u>(\$66,891)</u></u>	<u><u>\$43,859</u></u>	<u><u>\$110,750</u></u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 SENIOR CITIZENS LEVY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$676,978	\$674,242	(\$2,736)
Total Revenues	676,978	674,242	(2,736)
Expenditures:			
Current:			
Human Services			
Contractual services	1,058,971	805,185	253,786
Total Expenditures	1,058,971	805,185	253,786
Deficiency of revenues under expenditures	(381,993)	(130,943)	251,050
Fund Balance, January 1	130,943	130,943	0
Fund Balance, December 31	(\$251,050)	\$0	\$251,050

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
SOLID WASTE DISTRICT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$217,000	\$245,484	\$28,484
Licenses and permits	52,000	24,200	(27,800)
Other	3,100	2,720	(380)
Total Revenues	<u>272,100</u>	<u>272,404</u>	<u>304</u>
Expenditures:			
Current:			
Health			
Personal services	50,248	48,083	2,165
Materials and supplies	16,878	16,719	159
Contractual services	192,993	190,235	2,758
Total Expenditures	<u>260,119</u>	<u>255,037</u>	<u>5,082</u>
Excess of revenues over expenditures	<u>11,981</u>	<u>17,367</u>	<u>5,386</u>
Fund Balance, January 1	(13,769)	(13,769)	0
Prior Year Encumbrances Appropriated	13,337	13,337	0
Fund Balance, December 31	<u>\$11,549</u>	<u>\$16,935</u>	<u>\$5,386</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
BENCHMARK DRUG GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$120,000	\$95,068	(\$24,932)
Total Revenues.	120,000	95,068	(24,932)
Expenditures:			
Current:			
Health			
Personal services	56,017	37,810	18,207
Materials and supplies	3,225	403	2,822
Contractual services	86,813	74,132	12,681
Total Expenditures.	146,055	112,345	33,710
Deficiency of revenues under expenditures	(26,055)	(17,277)	8,778
Fund Balance, January 1	(25,627)	(25,627)	0
Prior Year Encumbrances Appropriated	27,038	27,038	0
Fund Balance, December 31	(\$24,644)	(\$15,866)	\$8,778

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
DITCH MAINTENANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special Assessment	\$10,000		(\$10,000)
Total Revenues.	10,000	\$0	(10,000)
Expenditures:			
Current:			
Public Works			
Materials and supplies	500		500
Contractual services	6,000		6,000
Total Expenditures.	6,500	0	6,500
Excess of revenues over expenditures	3,500	0	(3,500)
Fund Balance, January 1	541	541	0
Fund Balance, December 31	\$4,041	\$541	(\$3,500)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
DISASTER SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$9,214	\$9,169	(\$45)
Intergovernmental	127,156	156,647	29,491
Other	45,630	19,757	(25,873)
Total Revenues	182,000	185,573	3,573
Expenditures:			
Current:			
Public Safety			
Personal services	119,431	115,975	3,456
Materials and supplies	7,098	5,147	1,951
Contractual services.	2,910	2,639	271
Capital outlay	3,469	3,019	450
Other.	76,823	68,508	8,315
Total Expenditures	209,731	195,288	14,443
Deficiency of revenues under expenditures.	(27,731)	(9,715)	18,016
Fund Balance, January 1.	55,226	55,226	0
Prior Year Encumbrances Appropriated.	48,155	48,155	0
Fund Balance, December 31.	\$75,650	\$93,666	\$18,016

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
DOMESTIC SHELTER FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$22,000	\$16,224	(\$5,776)
Total Revenues	22,000	16,224	(5,776)
Expenditures:			
Current:			
Health			
Other	33,000	32,969	31
Total Expenditures	33,000	32,969	31
Deficiency of revenues under expenditures.	(11,000)	(16,745)	(5,745)
Fund Balance, January 1.	1,781	1,781	0
Prior Year Encumbrances Appropriated.	12,000	12,000	0
Fund Balance, December 31.	\$2,781	(\$2,964)	(\$5,745)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
PUBLIC DEFENDER FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other	\$200	\$50	(\$150)
Total Revenues	200	50	(150)
Expenditures:			
Current:			
Public Safety			
Personal services	206,664	186,156	20,508
Materials and supplies	8,824	7,888	936
Contractual services	198,587	195,157	3,430
Capital outlay	8,900	8,670	230
Other	1,700	1,690	10
Total Expenditures	424,675	399,561	25,114
Deficiency of revenues under expenditures	(424,475)	(399,511)	24,964
Other Financing Sources:			
Operating transfers in.	402,800	403,000	200
Total Other Financing Sources	402,800	403,000	200
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(21,675)	3,489	25,164
Fund Balance, January 1.	67,073	67,073	0
Prior Year Encumbrances Appropriated.	3,547	3,547	0
Fund Balance, December 31.	\$48,945	\$74,109	\$25,164

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
SUPPORTED LIVING FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$695,000	\$533,330	(\$161,670)
Total Revenues	695,000	533,330	(161,670)
Expenditures:			
Current:			
Health			
Contractual services.	857,889	843,877	14,012
Total Expenditures	857,889	843,877	14,012
Deficiency of revenues under expenditures.	(162,889)	(310,547)	(147,658)
Fund Balance, January 1	395,189	395,189	0
Prior Year Encumbrances Appropriated	115,268	115,268	0
Fund Balance, December 31	\$347,568	\$199,910	(\$147,658)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
INDIGENT GUARDIANSHIP FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other	\$18,000	\$17,909	(\$91)
Total Revenues	18,000	17,909	(91)
Expenditures:			
Current:			
Other	25,320	23,945	1,375
Total Expenditures	25,320	23,945	1,375
Deficiency of revenues under expenditures	(7,320)	(6,036)	1,284
Fund Balance, January 1.	11,901	11,901	0
Fund Balance, December 31.	\$4,581	\$5,865	\$1,284

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
INDIGENT DRIVERS ALCOHOL TREATMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$9,000</u>	<u>\$8,980</u>	<u>(\$20)</u>
Total Revenues	<u>9,000</u>	<u>8,980</u>	<u>(20)</u>
Expenditures:			
Current:			
Other	<u>5,500</u>	<u>215</u>	<u>5,285</u>
Total Expenditures	<u>5,500</u>	<u>215</u>	<u>5,285</u>
Excess of revenues over expenditures	<u>3,500</u>	<u>8,765</u>	<u>5,265</u>
Fund Balance, January 1.	<u>65,207</u>	<u>65,207</u>	<u>0</u>
Fund Balance, December 31.	<u><u>\$68,707</u></u>	<u><u>\$73,972</u></u>	<u><u>\$5,265</u></u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
ENFORCEMENT AND EDUCATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other	\$15,000	\$25,285	\$10,285
Total Revenues	<u>15,000</u>	<u>25,285</u>	<u>10,285</u>
Expenditures:			
Current:			
Other	20,000		20,000
Total Expenditures	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,000)</u>	<u>25,285</u>	<u>30,285</u>
Fund Balance, January 1.	110,263	110,263	0
Fund Balance, December 31.	<u>\$105,263</u>	<u>\$135,548</u>	<u>\$30,285</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
DRUG ENFORCEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$16,000	\$5,149	(\$10,851)
Total Revenues	<u>16,000</u>	<u>5,149</u>	<u>(10,851)</u>
Expenditures:			
Current:			
Other	39,000	908	38,092
Total Expenditures	<u>39,000</u>	<u>908</u>	<u>38,092</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(23,000)</u>	<u>4,241</u>	<u>27,241</u>
Fund Balance, January 1	54,391	54,391	0
Fund Balance, December 31	<u>\$31,391</u>	<u>\$58,632</u>	<u>\$27,241</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
FEDERAL JUSTICE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and forfeitures	\$29,500	\$40,567	\$11,067
Intergovernmental	170,000	100,602	(69,398)
Other	500		(500)
Total Revenues	200,000	141,169	(58,831)
Expenditures:			
Current:			
Public Safety			
Other	390,000	318,851	71,149
Total Expenditures	390,000	318,851	71,149
Deficiency of revenues under expenditures	(190,000)	(177,682)	12,318
Other Financing Sources:			
Operating transfers in	150,000	142,500	(7,500)
Total Other Financing Sources	150,000	142,500	(7,500)
Deficiency of revenues and other financing sources (under) expenditures	(40,000)	(35,182)	4,818
Fund Balance, January 1.	112,565	112,565	0
Fund Balance, December 31.	\$72,565	\$77,383	\$4,818

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 D.R.E.T.A.C. FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$150,000	\$131,653	(\$18,347)
Total Revenues	150,000	131,653	(18,347)
Expenditures:			
Current:			
Legislative and Executive			
Personal services	138,065	135,191	2,874
Materials and supplies	3,750		3,750
Contractual services	3,000	1,272	1,728
Capital outlay	540		540
Other	13,500	12,739	761
Total Expenditures	158,855	149,202	9,653
Deficiency of revenues under expenditures	(8,855)	(17,549)	(8,694)
Fund Balance, January 1	160,948	160,948	0
Prior Year Encumbrances Appropriated	100	100	0
Fund Balance, December 31	\$152,193	\$143,499	(\$8,694)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$4,369,346	\$4,351,958	(\$17,388)
Sales taxes	1,100,000	1,089,995	(10,005)
Charges for services	9,176,090	9,718,897	542,807
Licenses and permits	52,000	24,200	(27,800)
Fines and forfeitures	142,800	181,003	38,203
Intergovernmental	17,861,637	16,812,769	(1,048,868)
Special Assessments	10,000	0	(10,000)
Investment income	211,724	207,037	(4,687)
Other	1,076,130	1,134,201	58,071
Total Revenues	33,999,727	33,520,060	(479,667)
Expenditures:			
Current:			
Legislative and Executive			
Personal services	804,575	644,112	160,463
Materials and supplies	89,706	59,172	30,534
Contractual services	881,140	708,978	172,162
Capital outlay	151,225	120,775	30,450
Other	83,914	73,229	10,685
Total Legislative and Executive	2,010,560	1,606,266	404,294
Judicial			
Materials and supplies	14,850	10,309	4,541
Contractual services	71,600	30,775	40,825
Capital outlay	30,500	19,847	10,653
Other	189,951	50,123	139,828
Total Judicial	306,901	111,054	195,847
Public Safety			
Personal services	885,569	824,808	60,761
Materials and supplies	28,473	25,586	2,887
Contractual services	453,961	428,245	25,716
Capital outlay	14,369	11,689	2,680
Other	637,872	515,460	122,412
Total Public Safety	2,020,244	1,805,788	214,456
Public Works			
Personal services	1,903,425	1,573,747	329,678
Materials and supplies	910,056	718,295	191,761
Contractual services	3,333,594	2,933,738	399,856
Capital outlay	796,258	768,795	27,463
Other	78,968	73,100	5,868
Total Public Works	7,022,301	6,067,675	954,626

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Health			
Personal services	\$8,850,306	\$8,644,228	\$206,078
Materials and supplies	1,577,529	1,538,400	39,129
Contractual services	2,734,190	2,670,648	63,542
Capital outlay	288,040	268,765	19,275
Other	44,050	42,384	1,666
Total Health	<u>13,494,115</u>	<u>13,164,425</u>	<u>329,690</u>
Human Services			
Personal services	4,517,852	4,363,550	154,302
Materials and supplies	1,215,087	1,156,917	58,170
Contractual services	8,595,814	8,248,660	347,154
Capital outlay	129,120	122,214	6,906
Other	192,282	205,016	(12,734)
Total Human Services	<u>14,650,155</u>	<u>14,096,357</u>	<u>553,798</u>
Economic Development			
Materials and supplies	976,750	727,537	249,213
Contractual services	14,514	13,514	1,000
Other	20,000	14,556	5,444
Total Economic Development	<u>1,011,264</u>	<u>755,607</u>	<u>255,657</u>
Other			
Other	1,250,169	1,175,399	74,770
Total Other	<u>1,250,169</u>	<u>1,175,399</u>	<u>74,770</u>
Debt Service:			
Principal retirement	752,000	752,000	0
Interest and fiscal charges	49,270	49,270	0
Total Debt Service	<u>801,270</u>	<u>801,270</u>	<u>0</u>
Total Expenditures	<u>42,566,979</u>	<u>39,583,841</u>	<u>2,983,138</u>
Deficiency of revenues under expenditures	<u>(8,567,252)</u>	<u>(6,063,781)</u>	<u>2,503,471</u>
Other Financing Sources (Uses):			
Other financing sources	545,000	528,009	(16,991)
Operating transfers in	3,244,979	2,606,252	(638,727)
Operating transfers (out)	(1,424,085)	(962,595)	461,490
Total Other Financing Sources	<u>2,365,894</u>	<u>2,171,666</u>	<u>(194,228)</u>
Deficiency of revenues and other financing sources under expenditures and other financing (uses)	<u>(6,201,358)</u>	<u>(3,892,115)</u>	<u>2,309,243</u>
Fund Balance, January 1	7,449,996	7,449,996	0
Prior Year Encumbrances Appropriated	2,512,779	2,512,779	0
Fund Balance, December 31	<u>\$3,761,417</u>	<u>\$6,070,660</u>	<u>\$2,309,243</u>

DEBT SERVICE FUNDS

The Debt Service Fund is used to account for the accumulation of resources and payments of general obligation bond principal and interest from government resources, and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Bond Retirement Fund

To account for debt service payments related to the County's general obligation debt recorded in the General Long-Term Obligation Account Group.

Special Assessment Bond Retirement Fund

To account for debt service payments related to the County's special assessment debt with governmental commitment.

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 DECEMBER 31, 2000

	Bond Retirement	Special Assessment Bond Retirement	Total
Assets:			
Equity in pooled cash, cash equivalents and investments.	\$142,956		\$142,956
Receivables (net of allowances for uncollectibles):			
Accounts		\$20,519	20,519
Special assessments		4,893,933	4,893,933
Total Assets	\$142,956	\$4,914,452	\$5,057,408
 Liabilities:			
Interfund loans payable		\$3,690	\$3,690
Deferred revenue.		4,893,933	4,893,933
Total Liabilities	\$0	4,897,623	4,897,623
 Fund Equity:			
Reserved for debt service	142,956	16,829	159,785
Total fund equity.	142,956	16,829	159,785
Total Liabilities and Fund Equity.	\$142,956	\$4,914,452	\$5,057,408

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Bond Retirement	Special Assessment Bond Retirement	Total
Revenues:			
Special assessments		\$725,757	\$725,757
Other		20,519	20,519
Total Revenues	<u>\$0</u>	<u>746,276</u>	<u>746,276</u>
Expenditures:			
Debt service:			
Principal retirement	532,300	475,500	1,007,800
Interest and fiscal charges	465,772	319,528	785,300
Total Expenditures	<u>998,072</u>	<u>795,028</u>	<u>1,793,100</u>
Deficiency of revenues under expenditures	<u>(998,072)</u>	<u>(48,752)</u>	<u>(1,046,824)</u>
Other Financing Sources:			
Operating transfers in	1,004,547		1,004,547
Total Other Financing Sources	<u>1,004,547</u>		<u>1,004,547</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	6,475	(48,752)	(42,277)
Fund Balances, January 1	<u>136,481</u>	<u>65,581</u>	<u>202,062</u>
Fund Balances, December 31	<u>\$142,956</u>	<u>\$16,829</u>	<u>\$159,785</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
BOND RETIREMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Current:			
Debt Service:			
Principal retirement	534,000	532,300	1,700
Interest and fiscal charges.	466,000	465,772	228
Total Expenditures	1,000,000	998,072	1,928
Deficiency of revenues under expenditures.	(1,000,000)	(998,072)	1,928
Other Financing Sources:			
Operating transfers in.	1,000,000	1,004,547	4,547
Total Other Financing Sources	1,000,000	1,004,547	4,547
Excess of revenues and other financing sources over expenditures.	0	6,475	6,475
Fund Balance, January 1.	136,481	136,481	0
Fund Balance, December 31.	\$136,481	\$142,956	\$6,475

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 SPECIAL ASSESSMENT BOND RETIREMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Special Assessments	\$775,000	\$746,307	(\$28,693)
Total Revenues	<u>775,000</u>	<u>746,307</u>	<u>(28,693)</u>
Expenditures:			
Current:			
Debt Service:			
Principal retirement	468,300	475,500	(7,200)
Interest and fiscal charges.	326,500	319,528	6,972
Total Expenditures	<u>794,800</u>	<u>795,028</u>	<u>(228)</u>
Deficiency of revenues under expenditures.	<u>(19,800)</u>	<u>(48,721)</u>	<u>(28,921)</u>
Fund Balance, January 1.	45,031	45,031	0
Fund Balance, December 31.	<u>\$25,231</u>	<u>(\$3,690)</u>	<u>(\$28,921)</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special Assessments	\$775,000	\$746,307	(\$28,693)
Total Revenues	775,000	746,307	(28,693)
Expenditures:			
Current:			
Debt Service:			
Principal retirement	1,002,300	1,007,800	(5,500)
Interest and fiscal charges	792,500	785,300	7,200
Total Expenditures	1,794,800	1,793,100	1,700
Deficiency of revenues under expenditures	(1,019,800)	(1,046,793)	(26,993)
Other Financing Sources:			
Operating transfers in	1,000,000	1,004,547	4,547
Total Other Financing Sources	1,000,000	1,004,547	4,547
Deficiency of revenues and other financing sources under expenditures	(19,800)	(42,246)	(22,446)
Fund Balance, January 1	181,512	181,512	0
Fund Balance, December 31	\$161,712	\$139,266	(\$22,446)

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by Proprietary Funds and Trust Funds.

Building Construction Fund

To account for the construction of major County facilities.

Drainage Improvement Fund

To account for ditch improvement.

Osborne Drive Widening and Curbing Fund

To account for improvements to Osborne Drive.

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2000

	Building Construction	Drainage Improvement	Osborne Drive Widening and Curbing	Total
Assets:				
Equity in pooled cash, cash equivalents and investments	\$1,144,349	\$147,714	\$2,000	\$1,294,063
Due from other funds	6,440			6,440
Total Assets	<u>\$1,150,789</u>	<u>\$147,714</u>	<u>\$2,000</u>	<u>\$1,300,503</u>
Liabilities:				
Accounts payable	\$14,719			\$14,719
Total Liabilities	<u>14,719</u>	<u>\$0</u>	<u>\$0</u>	<u>14,719</u>
Fund Equity:				
Reserved for encumbrances	405,073			405,073
Unreserved:				
Undesignated	730,997	147,714	2,000	880,711
Total fund equity	<u>1,136,070</u>	<u>147,714</u>	<u>2,000</u>	<u>1,285,784</u>
Total Liabilities and Fund Equity	<u>\$1,150,789</u>	<u>\$147,714</u>	<u>\$2,000</u>	<u>\$1,300,503</u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Building Construction	Drainage Improvement	Osborne Drive Widening and Curbing	Total
Revenues:				
Other	\$16,104	\$185		\$16,289
Total Revenues	<u>16,104</u>	<u>185</u>	<u>\$0</u>	<u>16,289</u>
Expenditures:				
Current:				
Capital outlay	321,954	310,515		632,469
Total Expenditures	<u>321,954</u>	<u>310,515</u>		<u>632,469</u>
Deficiency of revenues under expenditures	<u>(305,850)</u>	<u>(310,330)</u>	<u>0</u>	<u>(616,180)</u>
Other Financing Sources:				
Operating transfers in	110,000	270,000		380,000
Total Other Financing Sources	<u>110,000</u>	<u>270,000</u>		<u>380,000</u>
Deficiency of revenues and other financing sources under expenditures	(195,850)	(40,330)	0	(236,180)
Fund Balances, January 1	<u>1,331,920</u>	<u>188,044</u>	<u>2,000</u>	<u>1,521,964</u>
Fund Balances, December 31	<u>\$1,136,070</u>	<u>\$147,714</u>	<u>\$2,000</u>	<u>\$1,285,784</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
BUILDING CONSTRUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$3,000,000		(\$3,000,000)
Total Revenues	<u>3,000,000</u>	<u>\$0</u>	<u>(3,000,000)</u>
Expenditures:			
Current:			
Capital outlay	7,485,492	778,734	6,706,758
Total Expenditures	<u>7,485,492</u>	<u>778,734</u>	<u>6,706,758</u>
Deficiency of revenues under expenditures.	<u>(4,485,492)</u>	<u>(778,734)</u>	<u>3,706,758</u>
Other Financing Sources:			
Proceeds of bonds	3,000,000		(3,000,000)
Operating transfers in		110,000	110,000
Other financing sources	1,380,000	9,664	(1,370,336)
Total Other Financing Sources.	<u>4,380,000</u>	<u>119,664</u>	<u>(4,260,336)</u>
Deficiency of revenues and other financing sources under expenditure	<u>(105,492)</u>	<u>(659,070)</u>	<u>(553,578)</u>
Fund Balance, January 1	776,349	776,349	0
Prior Year Encumbrances Appropriated	607,278	607,278	0
Fund Balance, December 31	<u>\$1,278,135</u>	<u>\$724,557</u>	<u>(\$553,578)</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
DRAINAGE IMPROVEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Special assessments	\$218,850		(\$218,850)
Total Revenues	<u>218,850</u>	<u>\$0</u>	<u>(218,850)</u>
Expenditures:			
Current:			
Public works			
Other	118,500		118,500
Capital outlay	<u>1,112,338</u>	<u>320,453</u>	<u>791,885</u>
Total Expenditures	<u>1,230,838</u>	<u>320,453</u>	<u>910,385</u>
Deficiency of revenues under expenditures.	<u>(1,011,988)</u>	<u>(320,453)</u>	<u>691,535</u>
Other Financing Sources (Uses):			
Proceeds of notes.	626,550		(626,550)
Advances (out) and not repaid	(40,530)		40,530
Operating transfers in	364,000	270,000	(94,000)
Other financing sources	600	185	(415)
Total Other Financing Sources.	<u>950,620</u>	<u>270,185</u>	<u>(680,435)</u>
Deficiency of revenues and other financing sources under expenditures and other financing (uses)	<u>(61,368)</u>	<u>(50,268)</u>	<u>11,100</u>
Fund Balance, January 1	178,106	178,106	0
Prior Year Encumbrances Appropriated	9,938	9,938	0
Fund Balance, December 31	<u>\$126,676</u>	<u>\$137,776</u>	<u>\$11,100</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
OSBORNE DRIVE WIDENING AND CURBING FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Total Expenditures	0	0	0
Other Financing Sources (Uses):			
Proceeds of notes	200,000		(200,000)
Operating transfers(out).	(1,329)		1,329
Total Other Financing Sources	198,671	0	(198,671)
Excess of revenues and other financing sources over expenditures and other financing (uses)	198,671	0	(198,671)
Fund Balance, January 1	2,000	2,000	0
Fund Balance, December 31	\$200,671	\$2,000	(\$198,671)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$3,000,000		(\$3,000,000)
Special assessments	218,850		(218,850)
Total Revenues	<u>3,218,850</u>	<u>\$0</u>	<u>(3,218,850)</u>
Expenditures:			
Current:			
Public works			
Other	118,500		118,500
Capital outlay	8,597,830	1,099,187	7,498,643
Total Expenditures	<u>8,716,330</u>	<u>1,099,187</u>	<u>7,617,143</u>
Deficiency of revenues under expenditures.	<u>(5,497,480)</u>	<u>(1,099,187)</u>	<u>4,398,293</u>
Other Financing Sources (Uses):			
Proceeds of bonds	3,000,000		(3,000,000)
Proceeds of notes.	826,550		(826,550)
Advances (out) and not repaid	(40,530)		40,530
Operating transfers in	364,000	380,000	16,000
Operating transfers (out).	(1,329)		1,329
Other financing sources	1,380,600	9,849	(1,370,751)
Total Other Financing Sources.	<u>5,529,291</u>	<u>389,849</u>	<u>(5,139,442)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).	<u>31,811</u>	<u>(709,338)</u>	<u>(741,149)</u>
Fund Balance, January 1	956,455	956,455	0
Prior Year Encumbrances Appropriated	617,216	617,216	0
Fund Balance, December 31	<u>\$1,605,482</u>	<u>\$864,333</u>	<u>(\$741,149)</u>

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government's Board is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the government's Board has decided that periodic determination of net income is appropriate for accountability purposes.

Sewer Fund

To account for sanitary sewer services provided to individuals and commercial users. The cost of providing these services are financed primarily through user charges.

Water Fund

To account for the distribution of treated water to individuals and commercial users. The cost of providing these services are financed primarily through user charges.

Landfill Fund

To account for the operation of the sanitary landfill. The cost of operating this facility is financed primarily through user charges.

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL ENTERPRISE FUNDS
 DECEMBER 31, 2000

	Sewer	Water	Landfill	Total
Assets:				
Equity in pooled cash, cash equivalents and investments	\$4,267,078	\$3,947,489	\$5,164,959	\$13,379,526
Receivables (net of allowances for uncollectibles):				
Accounts	690,259	564,349	418,949	1,673,557
Special Assessments	98,126	261,458	720	360,304
Materials and supplies inventory	17,693	44,384	3,593	65,670
Deferred bond issuance costs	56,382	59,226	35,164	150,772
Unamortized discounts on bonds	1,453	14,302	28,199	43,954
Fixed assets (net of accumulated depreciation)	40,890,547	21,022,282	5,687,999	67,600,828
Total Assets	\$46,021,538	\$25,913,490	\$11,339,583	\$83,274,611
 Liabilities:				
Accounts payable	\$382,113	\$90,960	\$239,816	\$712,889
Due to other governments	66,688	143,180		209,868
Deferred revenue	98,126	261,458	720	360,304
Estimated liability for landfill closure costs . .			4,917,654	4,917,654
Bond anticipation notes payable	1,925,000	3,450,000	2,150,000	7,525,000
General obligation bonds payable	6,622,995	7,457,072	3,300,000	17,380,067
OWDA loans payable	5,816,539	1,854,881		7,671,420
OPWC loans payable	277,048			277,048
Accrued interest payable	305,385	171,028	69,177	545,590
Unamortized premiums on bonds	8,922	35,146	64,341	108,409
Capital lease obligations			177,922	177,922
Total Liabilities	15,502,816	13,463,725	10,919,630	39,886,171
 Fund Equity:				
Contributed capital	35,517,845	9,638,872	1,465,245	46,621,962
Retained earnings (accumulated deficit):				
Unreserved	(4,999,123)	2,810,893	(1,045,292)	(3,233,522)
Total fund equity	30,518,722	12,449,765	419,953	43,388,440
Total Liabilities and Fund Equity	\$46,021,538	\$25,913,490	\$11,339,583	\$83,274,611

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Sewer	Water	Landfill	Total
Operating Revenues:				
Charges for services	\$4,049,631	\$3,738,327	\$3,639,180	\$11,427,138
Other operating revenues	905,943	736,628	78,000	1,720,571
Total Operating Revenues	<u>4,955,574</u>	<u>4,474,955</u>	<u>3,717,180</u>	<u>13,147,709</u>
Operating Expenses:				
Personal services	1,395,911	844,661	651,237	2,891,809
Contract services	2,167,874	2,518,620	399,451	5,085,945
Materials and supplies	491,390	82,760	920,812	1,494,962
Depreciation and amortization	1,526,060	665,585	887,633	3,079,278
Landfill closure and post-closure costs			1,045,786	1,045,786
Other operating expenses	104,646		24,200	128,846
Total Operating Expenses	<u>5,685,881</u>	<u>4,111,626</u>	<u>3,929,119</u>	<u>13,726,626</u>
Operating income (loss)	<u>(730,307)</u>	<u>363,329</u>	<u>(211,939)</u>	<u>(578,917)</u>
Nonoperating Revenues (Expenses):				
Debt service:				
Interest and fiscal charges	(697,153)	(587,626)	(218,869)	(1,503,648)
(Loss) on disposal of fixed assets		(358)		(358)
Interest income	16,488	36,927	31,582	84,997
Intergovernmental revenue	250,000			250,000
Other nonoperating revenues		51,016		51,016
Total Nonoperating Expenses	<u>(430,665)</u>	<u>(500,041)</u>	<u>(187,287)</u>	<u>(1,117,993)</u>
Net loss	<u>(1,160,972)</u>	<u>(136,712)</u>	<u>(399,226)</u>	<u>(1,696,910)</u>
Retained Earnings (Accumulated Deficit) at January 1, (Restated)	<u>(3,838,151)</u>	<u>2,947,605</u>	<u>(646,066)</u>	<u>(1,536,612)</u>
Retained Earnings (Accumulated Deficit) at December 31	<u><u>(\$4,999,123)</u></u>	<u><u>\$2,810,893</u></u>	<u><u>(\$1,045,292)</u></u>	<u><u>(\$3,233,522)</u></u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Sewer	Water	Landfill	Totals
Cash Flows from Operating Activities:				
Cash received from customers	\$4,210,667	\$3,690,214	\$3,864,496	\$11,765,377
Cash received from other operating revenue	905,943	736,628	78,000	1,720,571
Cash payments for personal services	(1,404,243)	(847,183)	(652,267)	(2,903,693)
Cash payments for contract services	(2,198,837)	(2,607,756)	(443,749)	(5,250,342)
Cash payments for materials and supplies	(222,541)	(102,220)	(770,834)	(1,095,595)
Cash payments for other expenses			(24,200)	(24,200)
 Net cash provided by operating activities	 1,290,989	 869,683	 2,051,446	 4,212,118
Cash Flows from Noncapital Financing Activities:				
Cash received from non operating activities		51,016		51,016
Cash received from non operating grants	250,000			250,000
 Net cash provided by noncapital financing activities	 250,000	 51,016		 301,016
Cash Flows from Capital and Related Financing Activities:				
Proceeds of bonds	170,827	1,676,613	3,312,846	5,160,286
Proceeds of notes	2,967,250	4,950,000	5,450,000	13,367,250
Principal retirement	(2,104,698)	(3,429,225)	(6,820,000)	(12,353,923)
Interest and fiscal charges	(653,673)	(581,795)	(209,411)	(1,444,879)
Lease principal			(57,435)	(57,435)
Lease interest			(12,349)	(12,349)
Acquisition of capital assets	(789,243)	(2,303,972)	(575,416)	(3,668,631)
 Net cash provided by (used in) capital and related financing activities	 (409,537)	 311,621	 1,088,235	 990,319
Cash Flows from Investing Activities:				
Interest received	16,488	36,927	31,582	84,997
 Net cash provided by investing activities	 16,488	 36,927	 31,582	 84,997
 Net increase in cash and cash equivalents	 1,147,940	 1,269,247	 3,171,263	 5,588,450
Cash and Cash Equivalents at Beginning of Year	3,119,138	2,678,242	1,993,696	7,791,076
Cash and Cash Equivalents at End of Year	<u>\$4,267,078</u>	<u>\$3,947,489</u>	<u>\$5,164,959</u>	<u>\$13,379,526</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating income (loss)	(\$730,307)	\$363,329	(\$211,939)	(\$578,917)
 Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	1,526,060	665,585	887,633	3,079,278
Changes in assets and liabilities:				
Decrease (increase) in materials and supplies inventory	108,272	(44,384)	7,391	71,279
Decrease (increase) in accounts receivable	161,036	(48,113)	225,316	338,239
Increase in special assessments receivable	(17,869)	(258,502)	(38)	(276,409)
Increase (decrease) in accounts payable	222,770	(162,983)	126,629	186,416
Decrease in accrued wages and benefits	(4,060)	(2,522)	(1,915)	(8,497)
Decrease in compensated absences payable	(4,272)			(4,272)
Decrease in due to other funds		(1,008)		(1,008)
Increase in liability for landfill closure			1,045,786	1,045,786
Increase (decrease) in due to other governments	11,490	99,779	(27,455)	83,814
Increase in deferred revenue	17,869	258,502	38	276,409
 Net Cash Provided by Operating Activities	 <u>\$1,290,989</u>	 <u>\$869,683</u>	 <u>\$2,051,446</u>	 <u>\$4,212,118</u>

Noncash Investing, Capital, and Financing Activities:
 Capital contributions from other funds totaled \$908,655 in 2000 for the Enterprise Funds

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$4,633,000	\$4,210,667	(\$422,333)
Other operating revenues	1,065,000	906,770	(158,230)
Total Operating Revenues.	5,698,000	5,117,437	(580,563)
Operating Expenses:			
Personal services.	1,522,614	1,404,243	118,371
Materials and supplies	312,008	291,600	20,408
Contractual services	3,413,187	3,297,374	115,813
Capital outlay.	2,494,208	1,435,804	1,058,404
Total Operating Expenses	7,742,017	6,429,021	1,312,996
Operating Loss	(2,044,017)	(1,311,584)	732,433
Nonoperating Revenues (Expenses):			
Interest revenue	10,000	16,488	6,488
Proceeds of notes/loans	2,640,000	2,967,250	327,250
Proceeds of bonds	550,000	170,000	(380,000)
Intergovernmental revenue	50,000	250,000	200,000
Principal retirement	(2,297,367)	(2,104,699)	192,668
Interest and fiscal charges.	(653,740)	(653,672)	68
Total Nonoperating Revenues.	298,893	645,367	346,474
Net Loss	(1,745,124)	(666,217)	1,078,907
Retained Earnings, January 1	1,912,359	1,912,359	0
Prior Year Encumbrances Appropriated	1,206,778	1,206,778	0
Retained Earnings, December 31.	\$1,374,013	\$2,452,920	\$1,078,907

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 WATER FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$4,430,000	\$3,690,214	(\$739,786)
Other operating revenues	1,057,000	743,241	(313,759)
Total Operating Revenues	<u>5,487,000</u>	<u>4,433,455</u>	<u>(1,053,545)</u>
Operating Expenses:			
Personal services	897,135	847,183	49,952
Materials and supplies	155,039	139,688	15,351
Contractual services	4,941,951	4,679,720	262,231
Capital outlay	1,134,484	1,010,878	123,606
Other	63,300		63,300
Total Operating Expenses	<u>7,191,909</u>	<u>6,677,469</u>	<u>514,440</u>
Operating Loss	<u>(1,704,909)</u>	<u>(2,244,014)</u>	<u>(539,105)</u>
Nonoperating Revenues (Expenses):			
Interest revenue	90,000	36,927	(53,073)
Proceeds of notes/loans	4,720,000	4,950,000	230,000
Proceeds of bonds	1,600,000	1,670,000	70,000
Principal retirement	(3,431,686)	(3,429,225)	2,461
Interest and fiscal charges	(581,858)	(581,795)	63
Other nonoperating revenues	120,000	51,016	(68,984)
Total Nonoperating Revenues	<u>2,516,456</u>	<u>2,696,923</u>	<u>180,467</u>
Net Income	<u>811,547</u>	<u>452,909</u>	<u>(358,638)</u>
Retained Earnings, January 1	1,286,493	1,286,493	0
Prior Year Encumbrances Appropriated	1,391,749	1,391,749	0
Retained Earnings, December 31	<u>\$3,489,789</u>	<u>\$3,131,151</u>	<u>(\$358,638)</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
LANDFILL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$3,000,000	\$3,864,496	\$864,496
Other operating revenues	40,000	78,978	38,978
Total Operating Revenues	3,040,000	3,943,474	903,474
Operating Expenses:			
Personal services	670,685	652,267	18,418
Materials and supplies	808,161	685,776	122,385
Contractual services	1,003,744	798,344	205,400
Capital outlay	2,611,253	1,317,353	1,293,900
Other	62,143	24,200	37,943
Total Operating Expenses	5,155,986	3,477,940	1,678,046
Operating Income (Loss)	(2,115,986)	465,534	2,581,520
Nonoperating Revenues (Expenses):			
Interest revenue	35,000	31,582	(3,418)
Proceeds of notes/loans	4,250,000	5,461,868	1,211,868
Proceeds of bonds	3,520,000	3,300,000	(220,000)
Principal retirement	(6,820,000)	(6,820,000)	0
Interest and fiscal charges	(210,400)	(209,411)	989
Total Nonoperating Revenues	774,600	1,764,039	989,439
Net Income (Loss) Before Operating Transfers . .	(1,341,386)	2,229,573	3,570,959
Operating transfers in	975,588		(975,588)
Operating transfers (out)	(125,800)		125,800
Total Operating Transfers	849,788	0	(849,788)
Net Income (Loss)	(491,598)	2,229,573	2,721,171
Retained Earnings, January 1	1,615,964	1,615,964	0
Prior Year Encumbrances Appropriated	377,732	377,732	0
Retained Earnings, December 31	\$1,502,098	\$4,223,269	\$2,721,171

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$12,063,000	\$11,765,377	(\$297,623)
Other operating revenues	2,162,000	1,728,989	(433,011)
Total Operating Revenues.	<u>14,225,000</u>	<u>13,494,366</u>	<u>(730,634)</u>
Operating Expenses:			
Personal services	3,090,434	2,903,693	186,741
Materials and supplies	1,275,208	1,117,064	158,144
Contractual services	9,358,882	8,775,438	583,444
Capital outlay	6,239,945	3,764,035	2,475,910
Other	125,443	24,200	101,243
Total Operating Expenses.	<u>20,089,912</u>	<u>16,584,430</u>	<u>3,505,482</u>
Operating Loss	<u>(5,864,912)</u>	<u>(3,090,064)</u>	<u>2,774,848</u>
Nonoperating Revenues (Expenses):			
Interest revenue	135,000	84,997	(50,003)
Proceeds of notes/loans	11,610,000	13,379,118	1,769,118
Proceeds of bonds	5,670,000	5,140,000	(530,000)
Intergovernmental revenue	50,000	250,000	200,000
Principal retirement	(12,549,053)	(12,353,924)	195,129
Interest and fiscal charges	(1,445,998)	(1,444,878)	1,120
Other nonoperating revenues	120,000	51,016	(68,984)
Total Nonoperating Revenues.	<u>3,589,949</u>	<u>5,106,329</u>	<u>1,516,380</u>
Net Income (Loss) Before Operating Transfers.	<u>(2,274,963)</u>	<u>2,016,265</u>	<u>4,291,228</u>
Operating transfers in	975,588		(975,588)
Operating transfers (out)	(125,800)		125,800
Total Operating Transfers	<u>849,788</u>	<u>0</u>	<u>(849,788)</u>
Net Income (Loss).	<u>(1,425,175)</u>	<u>2,016,265</u>	<u>3,441,440</u>
Retained Earnings, January 1.	4,814,816	4,814,816	0
Prior Year Encumbrances Appropriated	2,976,259	2,976,259	0
Retained Earnings, December 31.	<u>\$6,365,900</u>	<u>\$9,807,340</u>	<u>\$3,441,440</u>

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, and to other government units, on a cost reimbursement basis.

Employee Benefits Self Insurance Fund

To account for the activity of the County's self-funded Health Insurance Program. The cost of providing this program is financed through cost reimbursement by the General Fund and all other funds which benefit from the program.

Sanitary Engineering Administration Fund

To account for the administration services provided to the Enterprise Funds. The cost of providing these services is financed through cost reimbursement by the Enterprise Funds, which benefit from the services.

ERIE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS
DECEMBER 31, 2000

	<u>Employee Benefits Self Insurance</u>	<u>Sanitary Engineering Administration</u>	<u>Total</u>
Assets:			
Equity in pooled cash, cash equivalents and investments	\$1,718,821	\$44	\$1,718,865
Receivables (net of allowances for uncollectibles):			
Accounts	29,463		29,463
Total Assets	\$1,748,284	\$44	\$1,748,328
 Liabilities:			
Accrued wages and benefits		\$91,507	\$91,507
Compensated absences payable		157,606	157,606
Claims and judgments payable	\$932,487		932,487
Pension obligation payable		58,017	58,017
Total Liabilities	932,487	307,130	1,239,617
 Fund Equity:			
Retained earnings (accumulated deficit):			
Unreserved	815,797	(307,086)	508,711
Total fund equity	815,797	(307,086)	508,711
Total Liabilities and Fund Equity	\$1,748,284	\$44	\$1,748,328

ERIE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Employee Benefits Self Insurance	Sanitary Engineering Administration	Totals
Operating Revenues:			
Charges for services.	\$5,029,487	\$3,496,763	\$8,526,250
Total Operating Revenues.	<u>5,029,487</u>	<u>3,496,763</u>	<u>8,526,250</u>
Operating Expenses:			
Personal services		2,854,177	2,854,177
Contract services	175,247	231,252	406,499
Materials and supplies.	161,521	224,809	386,330
Claims expense	4,093,536		4,093,536
Total Operating Expenses.	<u>4,430,304</u>	<u>3,310,238</u>	<u>7,740,542</u>
Operating income	<u>599,183</u>	<u>186,525</u>	<u>785,708</u>
Net income before operating transfers	599,183	186,525	785,708
Operating transfers in.	<u>52,268</u>		<u>52,268</u>
Net income.	651,451	186,525	837,976
Retained Earnings (Accumulated Deficit) at January 1	<u>164,346</u>	<u>(493,611)</u>	<u>(329,265)</u>
Retained Earnings (Accumulated Deficit) at December 31	<u><u>\$815,797</u></u>	<u><u>(\$307,086)</u></u>	<u><u>\$508,711</u></u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Employee Benefits Self Insurance	Sanitary Engineering Administration	Total
Cash Flows from Operating Activities:			
Cash received from customers	\$5,000,024	\$3,496,763	\$8,496,787
Cash payments for personal services		(2,846,879)	(2,846,879)
Cash payments for contract services	(175,247)	(313,940)	(489,187)
Cash payments for materials and supplies	(161,521)	(224,809)	(386,330)
Cash payments for claims	(4,208,757)		(4,208,757)
Net cash provided by operating activities	454,499	111,135	565,634
Cash Flows from Noncapital Financing Activities:			
Transfers in from other funds	52,268		52,268
Net cash provided by noncapital financing activities	52,268		52,268
Net increase in cash and cash equivalents	506,767	111,135	617,902
Cash and Cash Equivalents at Beginning of Year	1,212,054	(111,091)	1,100,963
Cash and Cash Equivalents at End of Year	\$1,718,821	\$44	\$1,718,865
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating income	\$599,183	\$186,525	\$785,708
Adjustments to reconcile operating income to net cash provided by operating activities:			
Changes in assets and liabilities:			
Increase in accounts receivable	(29,463)		(29,463)
Decrease in accounts payable		(80,742)	(80,742)
Increase in accrued wages and benefits		6,288	6,288
Decrease in claims payable	(115,221)		(115,221)
Decrease in due to other funds		(1,946)	(1,946)
Decrease in pension obligation payable		(18,214)	(18,214)
Increase in compensated absences payable		19,224	19,224
Net Cash Provided by Operating Activities	\$454,499	\$111,135	\$565,634

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL COMPARISON(NON-GAAP BUDGETARY BASIS)
EMPLOYEE BENEFITS SELF INSURANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$4,900,000	\$5,000,025	\$100,025
Total Operating Revenues	<u>4,900,000</u>	<u>5,000,025</u>	<u>100,025</u>
Operating Expenses:			
Materials and supplies	205,261	183,086	22,175
Contractual services	521,150	190,150	331,000
Claims expense	4,425,000	4,208,757	216,243
Total Operating Expenses	<u>5,151,411</u>	<u>4,581,993</u>	<u>569,418</u>
Operating Income (Loss)	<u>(251,411)</u>	<u>418,032</u>	<u>669,443</u>
Net Income (Loss) Before Operating Transfers . .	<u>(251,411)</u>	<u>418,032</u>	<u>669,443</u>
Operating transfers in		52,268	52,268
Total Operating Transfers	<u>0</u>	<u>52,268</u>	<u>52,268</u>
Net Income (Loss)	<u>(251,411)</u>	<u>470,300</u>	<u>721,711</u>
Retained Earnings, January 1	996,646	996,646	0
Prior Year Encumbrances Appropriated	215,408	215,408	0
Retained Earnings, December 31	<u>\$960,643</u>	<u>\$1,682,354</u>	<u>\$721,711</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL COMPARISON(NON-GAAP BUDGETARY BASIS)
SANITARY ENGINEERING ADMINISTRATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Operating Revenues:			
Charges for Services	\$4,350,000	\$3,496,763	(\$853,237)
Total Operating Revenues	<u>4,350,000</u>	<u>3,496,763</u>	<u>(853,237)</u>
Operating Expenses:			
Personal services.	2,988,099	2,846,879	141,220
Materials and supplies.	260,832	214,781	46,051
Contractual services	515,822	491,695	24,127
Capital outlay	98,446	97,285	1,161
Total Operating Expenses.	<u>3,863,199</u>	<u>3,650,640</u>	<u>212,559</u>
Operating Income (Loss).	<u>486,801</u>	<u>(153,877)</u>	<u>(640,678)</u>
Retained Earnings, January 1	(352,248)	(352,248)	0
Prior Year Encumbrances Appropriated.	241,157	241,157	0
Retained Earnings, December 31	<u>\$375,710</u>	<u>(\$264,968)</u>	<u>(\$640,678)</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 BUDGET AND ACTUAL COMPARISON(NON-GAAP BUDGETARY BASIS)
 TOTAL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services.	\$9,250,000	\$8,496,788	(\$753,212)
Total Operating Revenues.	<u>9,250,000</u>	<u>8,496,788</u>	<u>(753,212)</u>
Operating Expenses:			
Personal services	2,988,099	2,846,879	141,220
Materials and supplies	466,093	397,867	68,226
Contractual services	1,036,972	681,845	355,127
Capital outlay.	98,446	97,285	1,161
Claims expense.	4,425,000	4,208,757	216,243
Total Operating Expenses	<u>9,014,610</u>	<u>8,232,633</u>	<u>781,977</u>
Operating Income	<u>235,390</u>	<u>264,155</u>	<u>28,765</u>
Net Income Before Operating Transfers	<u>235,390</u>	<u>264,155</u>	<u>28,765</u>
Operating transfers in		52,268	52,268
Total Operating Transfers.	<u>0</u>	<u>52,268</u>	<u>52,268</u>
Net Income	<u>235,390</u>	<u>316,423</u>	<u>81,033</u>
Retained Earnings, January 1	644,398	644,398	0
Prior Year Encumbrances Appropriated.	456,565	456,565	0
Retained Earnings, December 31	<u>\$1,336,353</u>	<u>\$1,417,386</u>	<u>\$81,033</u>

FIDUCIARY FUND TYPES

EXPENDABLE TRUST 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 governmental and/or other funds.

Unclaimed Monies Fund

This fund is used to account for monies, which, if unclaimed after a period of years, becomes county property.

Other Expendable Trust Funds

Children's Trust Fund, Bluecoat Trust Fund, Fred Murphy Trust Fund

INVESTMENT TRUST FUND

This fund issued to account for the changes in net assets of the participants in the external investment pool operated by the County. There is only one participant in the pool, the Erie County Metro Parks Board.

AGENCY FUNDS

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

Undivided Tax Funds

To account for the collection of various taxes: real estate tax, general personal tax, and inheritance tax.

OTHER AGENCY FUNDS

State of Ohio Fund	Township Gasoline Fund
Trailer Tax Fund	Erie County General Health District Fund
Local Government Fund	Cigarette Tax Fund
Payroll Fund	Erie Regional Planning Commission Fund
Auto Registration Fund	Foreign Settlements Fund
Fines Fund	Clerk of Courts Fund
Erie Soil and Water Conservation District Fund	County Court Fund
Probate Court Fund	Domestic Relations Court Fund
Sheriff Fund	Human Services Fund
Prosecutor Fund	Care Facility Fund
Alcohol, Drug Addiction, and Mental Health Services (ADAMHS)Board of Erie and Ottawa Counties Fund	Care Facility Residents Fund

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUND TYPES
 DECEMBER 31, 2000

	Expendable Trust Funds		
	Children's Trust	Unclaimed Money	Bluecoat Trust
Assets:			
Equity in pooled cash, cash equivalents and investments.	\$517	\$166,322	\$37,934
Cash in segregated accounts.			
Taxes receivable			204
Accrued interest receivable			
Due from other governments		—	<u>38,138</u>
Total Assets			<u><u>\$38,138</u></u>
Liabilities:			
Accrued wages and benefits payable			
Deposits held and due to others			
Due to other governments			
Claims and judgments payable		,370	
Pension obligation payable			
Total Liabilities		<u>5,370</u>	<u>\$0</u>
Fund Equity:			
Net assets reserved for external investment pool participants			
Fund Balance:			
Unreserved-undesignated	517	160,952	38,138
Total Fund Equity	<u>517</u>	<u>160,952</u>	<u>38,138</u>
Total Liabilities and Fund Equity	<u><u>\$517</u></u>	<u><u>\$166,322</u></u>	<u><u>\$38,138</u></u>

New master

Total Expendable Trust Funds	Investment Trust Fund	Agency Funds	Total
\$204,773	\$430,360	\$7,935,615	\$8,570,748
		5,423,813	5,423,813
		88,371,349	88,371,349
204			204
		171,725	171,725
<u>\$204,977</u>	<u>\$430,360</u>	<u>\$101,902,502</u>	<u>\$102,537,839</u>
		\$116	\$116
		5,426,876	5,426,876
\$5,370		96,474,694	96,474,694
			5,370
		816	816
<u>5,370</u>	<u>\$0</u>	<u>101,902,502</u>	<u>101,907,872</u>
	430,360		430,360
199,607			199,607
<u>199,607</u>	<u>430,360</u>		<u>629,967</u>
<u>\$204,977</u>	<u>\$430,360</u>	<u>\$101,902,502</u>	<u>\$102,537,839</u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Children's Trust	Unclaimed Monies	Bluecoat Trust	Fred Murphy Trust	Total
Revenues:					
Intergovernmental	\$517				\$517
Investment income			\$2,451		2,451
Total Revenues.	<u>517</u>	<u>\$0</u>	<u>2,451</u>	<u>\$0</u>	<u>2,968</u>
Expenditures:					
Current:					
Other	517			5,465	5,982
Total Expenditures.	<u>517</u>			<u>5,465</u>	<u>5,982</u>
Excess (deficiency) of revenues over (under) expenditures.	0	0	2,451	(5,465)	(3,014)
Fund Balances, January 1	<u>517</u>	<u>160,952</u>	<u>35,687</u>	<u>5,465</u>	<u>202,621</u>
Fund Balances, December 31	<u><u>\$517</u></u>	<u><u>\$160,952</u></u>	<u><u>\$38,138</u></u>	<u><u>\$0</u></u>	<u><u>\$199,607</u></u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
CHILDREN'S TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$517	\$517	\$0
Total Revenues	<u>517</u>	<u>517</u>	<u>0</u>
Expenditures:			
Current:			
General Government			
Other.	1,117	517	600
Total Expenditures	<u>1,117</u>	<u>517</u>	<u>600</u>
Deficiency of revenues under expenditures.	<u>(600)</u>	<u>0</u>	<u>600</u>
Fund Balance, January 1	<u>517</u>	<u>517</u>	<u>0</u>
Fund Balance, December 31	<u><u>(\$83)</u></u>	<u><u>\$517</u></u>	<u><u>\$600</u></u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
UNCLAIMED MONIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other	\$20,000	\$14,948	(\$5,052)
Total Revenues	20,000	14,948	(5,052)
Expenditures:			
Current:			
General Government			
Other	50,000	20,653	29,347
Total Expenditures	50,000	20,653	29,347
Deficiency of revenues under expenditures	(30,000)	(5,705)	24,295
Fund Balance, January 1.	172,027	172,027	0
Fund Balance, December 31.	\$142,027	\$166,322	\$24,295

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
BLUECOAT TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Investment income	\$2,000	\$2,247	\$247
Total Revenues	<u>2,000</u>	<u>2,247</u>	<u>247</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over expenditures	<u>2,000</u>	<u>2,247</u>	<u>247</u>
Fund Balance, January 1	35,687	35,687	0
Fund Balance, December 31	<u><u>\$37,687</u></u>	<u><u>\$37,934</u></u>	<u><u>\$247</u></u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
FRED MURPHY TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Current:			
General Government			
Other	5,465	5,465	0
Total Expenditures	5,465	5,465	0
Deficiency of revenues under expenditures	(5,465)	(5,465)	0
Fund Balance, January 1	5,465	5,465	0
Fund Balance, December 31	\$0	\$0	\$0

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$517	\$517	\$0
Investment income	2,000	2,247	247
Other	20,000	14,948	(5,052)
Total Revenues.	22,517	17,712	(4,805)
Expenditures:			
Current:			
General Government			
Other	56,582	26,635	29,947
Total Expenditures.	56,582	26,635	29,947
Deficiency of revenues under expenditures	(34,065)	(8,923)	25,142
Fund Balance, January 1	213,696	213,696	0
Fund Balance, December 31	\$179,631	\$204,773	\$25,142

ERIE COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
DECEMBER 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
State of Ohio				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$65,069	\$1,320,373	\$1,317,204	\$68,238
Total Assets	\$65,069	\$1,320,373	\$1,317,204	\$68,238
Liabilities:				
Due to other governments	\$65,069	\$1,320,373	\$1,317,204	\$68,238
Total Liabilities	\$65,069	\$1,320,373	\$1,317,204	\$68,238
Real Estate Tax				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$2,868,096	\$135,011,943	\$134,985,353	\$2,894,686
Taxes receivable	64,564,915	70,668,779	64,564,915	70,668,779
Due from other governments		152,003		152,003
Total Assets	\$67,433,011	\$205,832,725	\$199,550,268	\$73,715,468
Liabilities:				
Due to other governments	\$67,433,011	\$205,831,848	\$199,550,268	\$73,714,591
Accrued wages and benefits payable		116		116
Pension obligation payable		761		761
Total Liabilities	\$67,433,011	\$205,832,725	\$199,550,268	\$73,715,468
General Personal Tax				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$237,709	\$17,054,948	\$16,954,826	\$337,831
Taxes receivable	16,240,890	17,702,570	16,240,890	17,702,570
Total Assets	\$16,478,599	\$34,757,518	\$33,195,716	\$18,040,401
Liabilities:				
Due to other governments	\$16,478,599	\$34,757,518	\$33,195,716	\$18,040,401
Total Liabilities	\$16,478,599	\$34,757,518	\$33,195,716	\$18,040,401
Cigarette Tax				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$259	\$5,289	\$5,196	\$352
Total Assets	\$259	\$5,289	\$5,196	\$352
Liabilities:				
Due to other governments	\$259	\$5,289	\$5,196	\$352
Total Liabilities	\$259	\$5,289	\$5,196	\$352

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Local Government				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$12,480	\$8,065,529	\$8,078,009	\$0
Total Assets	\$12,480	\$8,065,529	\$8,078,009	\$0
Liabilities:				
Due to other governments	\$12,480	\$8,065,529	\$8,078,009	\$0
Total Liabilities	\$12,480	\$8,065,529	\$8,078,009	\$0
Trailer Tax				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$14,253	\$210,515	\$208,479	\$16,289
Taxes receivable	225,006		225,006	
Total Assets	\$239,259	\$210,515	\$433,485	\$16,289
Liabilities:				
Due to other governments	\$239,259	\$210,515	\$433,485	\$16,289
Total Liabilities	\$239,259	\$210,515	\$433,485	\$16,289
Payroll				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$49,905	\$41,286,625	\$41,356,252	(\$19,722)
Due from other governments		19,722		19,722
Total Assets	\$49,905	\$41,306,347	\$41,356,252	\$0
Liabilities:				
Deposits held and due to others	\$49,905	\$41,306,347	\$41,356,252	\$0
Total Liabilities	\$49,905	\$41,306,347	\$41,356,252	\$0
Auto Registration				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$0	\$2,556,991	\$2,556,991	\$0
Total Assets	\$0	\$2,556,991	\$2,556,991	\$0
Liabilities:				
Due to other governments	\$0	\$2,556,991	\$2,556,991	\$0
Total Liabilities	\$0	\$2,556,991	\$2,556,991	\$0

Continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Inheritance Tax				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$1,763,857	\$3,003,000	\$3,389,187	\$1,377,670
Total Assets	\$1,763,857	\$3,003,000	\$3,389,187	\$1,377,670
Liabilities:				
Due to other governments	\$1,763,857	\$3,002,945	\$3,389,187	\$1,377,615
Pension obligation payable		55		55
Total Liabilities	\$1,763,857	\$3,003,000	\$3,389,187	\$1,377,670
Fines				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$0	\$642,734	\$642,734	\$0
Total Assets	\$0	\$642,734	\$642,734	\$0
Liabilities:				
Due to other governments	\$0	\$642,734	\$642,734	\$0
Total Liabilities	\$0	\$642,734	\$642,734	\$0
Township Gasoline				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$13,572	\$448,655	\$462,218	\$9
Total Assets	\$13,572	\$448,655	\$462,218	\$9
Liabilities:				
Due to other governments	\$13,572	\$448,655	\$462,218	\$9
Total Liabilities	\$13,572	\$448,655	\$462,218	\$9
Foreign Settlements				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$0	\$11,744	\$11,744	\$0
Total Assets	\$0	\$11,744	\$11,744	\$0
Liabilities:				
Due to other governments	\$0	\$11,744	\$11,744	\$0
Total Liabilities	\$0	\$11,744	\$11,744	\$0
Erie County General Health District				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$1,283,689	\$4,410,724	\$4,147,485	\$1,546,928
Total Assets	\$1,283,689	\$4,410,724	\$4,147,485	\$1,546,928
Liabilities:				
Due to other governments	\$1,283,689	\$4,410,724	\$4,147,485	\$1,546,928
Total Liabilities	\$1,283,689	\$4,410,724	\$4,147,485	\$1,546,928

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
ADAMHS Board				
Assets:				
Equity in pooled cash, cash equivalents and investments.	\$1,149,507	\$8,588,387	\$8,088,923	\$1,648,971
Total Assets	\$1,149,507	\$8,588,387	\$8,088,923	\$1,648,971
Liabilities:				
Due to other governments	\$1,149,507	\$8,588,387	\$8,088,923	\$1,648,971
Total Liabilities	\$1,149,507	\$8,588,387	\$8,088,923	\$1,648,971
 Erie Regional Planning Commission				
Assets:				
Equity in pooled cash, cash equivalents and investments.	\$20,299	\$26,363	\$34,097	\$12,565
Total Assets	\$20,299	\$26,363	\$34,097	\$12,565
Liabilities:				
Due to other governments	\$20,299	\$26,363	\$34,097	\$12,565
Total Liabilities	\$20,299	\$26,363	\$34,097	\$12,565
 Erie Soil and Water Conservation District				
Assets:				
Equity in pooled cash, cash equivalents and investments.	\$36,016	\$273,146	\$260,427	\$48,735
Total Assets	\$36,016	\$273,146	\$260,427	\$48,735
Liabilities:				
Due to other governments	\$36,016	\$273,146	\$260,427	\$48,735
Total Liabilities	\$36,016	\$273,146	\$260,427	\$48,735
 Care Facility Residents				
Assets:				
Equity in pooled cash, cash equivalents and investments.	\$1,531	\$1,532		\$3,063
Total Assets	\$1,531	\$1,532	\$0	\$3,063
Liabilities:				
Deposits held and due to others	\$1,531	\$1,532		\$3,063
Total Liabilities	\$1,531	\$1,532	\$0	\$3,063

Continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Clerk of Courts				
Assets:				
Cash in segregated accounts	\$1,800,544	\$4,264,656	\$1,800,544	\$4,264,656
Total Assets	\$1,800,544	\$4,264,656	\$1,800,544	\$4,264,656
Liabilities:				
Deposits held and due to others	\$1,800,544	\$4,264,656	\$1,800,544	\$4,264,656
Total Liabilities	\$1,800,544	\$4,264,656	\$1,800,544	\$4,264,656
County Court				
Assets:				
Cash in segregated accounts	\$20,103	\$1,150,549	\$1,161,417	\$9,235
Total Assets	\$20,103	\$1,150,549	\$1,161,417	\$9,235
Liabilities:				
Deposits held and due to others	\$20,103	\$1,150,549	\$1,161,417	\$9,235
Total Liabilities	\$20,103	\$1,150,549	\$1,161,417	\$9,235
Domestic Relations				
Assets:				
Cash in segregated accounts	\$9,989	\$105,346	\$103,541	\$11,794
Total Assets	\$9,989	\$105,346	\$103,541	\$11,794
Liabilities:				
Deposits held and due to others	\$9,989	\$105,346	\$103,541	\$11,794
Total Liabilities	\$9,989	\$105,346	\$103,541	\$11,794
Probate Court				
Assets:				
Cash in segregated accounts	\$26,473	\$117,586	\$114,611	\$29,448
Total Assets	\$26,473	\$117,586	\$114,611	\$29,448
Liabilities:				
Deposits held and due to others	\$26,473	\$117,586	\$114,611	\$29,448
Total Liabilities	\$26,473	\$117,586	\$114,611	\$29,448
Prosecutor				
Assets:				
Cash in segregated accounts	\$18,328	\$194,707	\$206,727	\$6,308
Total Assets	\$18,328	\$194,707	\$206,727	\$6,308
Liabilities:				
Deposits held and due to others	\$18,328	\$194,707	\$206,727	\$6,308
Total Liabilities	\$18,328	\$194,707	\$206,727	\$6,308

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Sheriff				
Assets:				
Cash in segregated accounts	\$101,749	\$1,612,179	\$1,639,145	\$74,783
Total Assets	\$101,749	\$1,612,179	\$1,639,145	\$74,783
Liabilities:				
Deposits held and due to others	\$101,749	\$1,612,179	\$1,639,145	\$74,783
Total Liabilities	\$101,749	\$1,612,179	\$1,639,145	\$74,783
Human Services				
Assets:				
Cash in segregated accounts	\$705,461	\$542,074	\$705,461	\$542,074
Total Assets	\$705,461	\$542,074	\$705,461	\$542,074
Liabilities:				
Deposits held and due to others	\$705,461	\$542,074	\$705,461	\$542,074
Total Liabilities	\$705,461	\$542,074	\$705,461	\$542,074
Care Facility				
Assets:				
Cash in segregated accounts	\$43,570	\$130,424	\$132,885	\$41,109
Total Assets	\$43,570	\$130,424	\$132,885	\$41,109
Liabilities:				
Deposits held and due to others	\$43,570	\$130,424	\$132,885	\$41,109
Total Liabilities	\$43,570	\$130,424	\$132,885	\$41,109
Total Agency Funds				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$7,516,242	\$222,918,498	\$222,499,125	\$7,935,615
Cash in segregated accounts	2,726,217	8,117,521	5,864,331	4,979,407
Taxes receivable	81,030,811	88,371,349	81,030,811	88,371,349
Due from other governments		171,725		171,725
Total Assets.	\$91,273,270	\$319,579,093	\$309,394,267	\$101,458,096
Liabilities:				
Due to other governments	\$88,495,617	\$270,152,761	\$262,173,684	\$96,474,694
Deposits held and due to others	2,777,653	49,425,400	47,220,583	4,982,470
Accrued wages and benefits payable		116		116
Pension obligation payable		816		816
Total Liabilities.	\$91,273,270	\$319,579,093	\$309,394,267	\$101,458,096

GENERAL FIXED ASSETS ACCOUNT GROUP

General Fixed Assets is a balanced group of accounts used to establish control and accountability for the costs of all real property and movable equipment owned by the County. The investment in General Fixed Assets is carried until the disposition of the property and ownership is relinquished. Depreciation on fixed assets is not recorded.

ERIE COUNTY, OHIO

**SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 2000**

General Fixed Assets:	
Land	\$1,574,088
Buildings and Improvements.	29,787,663
Vehicles and Equipment	8,743,919
Investment in Joint Venture	949,533
Total General Fixed Assets.	<u>\$41,055,203</u>

Investment in General Fixed Assets by Source:

Acquired after January 1, 1989:	
General fund	\$3,599,836
Special revenue funds.	1,966,603
Capital projects funds	22,447,850
Investment in joint venture.	949,533
Total Acquisitions after January 1, 1989.	<u>28,963,822</u>
Acquisitions prior to January 1, 1989	12,091,381
Total Investment in General Fixed Assets.	<u>\$41,055,203</u>

ERIE COUNTY, OHIO

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2000**

<u>Function and Activity</u>	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/00</u>
General government:				
Legislative and executive:				
Commissioners	\$598,835	\$110,553	\$5,425	\$703,963
Planning and Development	19,467	3,180		22,647
Microfilm	12,184	1,272	1,250	12,206
Auditor	264,776	148,210	3,855	409,131
Treasurer	36,244		478	35,766
Prosecutor	76,028	7,379	4,268	79,139
Title Administration	13,023	1,400		14,423
Board of Elections	161,025	12,849	19,251	154,623
Building Maintenance	565,439	145,284		710,723
Recorder	123,202	19,083	40,889	101,396
Tax Map	833,197		2,738	830,459
Judicial:				
Common Pleas Court	22,184			22,184
Family Court	100,479	46,817		147,296
Probate Court	89,518	10,941		100,459
Clerk of Courts	63,666	26,843	479	90,030
County Court	29,990	4,198	771	33,417
Public Safety:				
Adult Probation	47,206	29,388		76,594
Detention/Diagnostic Center	61,169	4,453	3,072	62,550
Coroner	889			889
Sheriff	1,297,850	148,209	3,351	1,442,708
Public Defender	27,856			27,856
Youth Services Subsidy	15,565			15,565
Emergency Management	59,588	4,834	2,832	61,590
Public Works:				
Engineer	1,592,619	334,840	13,057	1,914,402
Health:				
Dog and Kennel	98,362		1,089	97,273
Mental Retardation	562,981	62,592		625,573
Human Services:				
Soldier Relief	22,297			22,297
Public Assistance	379,977	54,068	27,885	406,160
County Care Facility	429,092	95,795	2,287	522,600
Other:				
Investment in Joint Venture	665,100	284,433		949,533
Buildings and Grounds	30,353,116	1,008,635		31,361,751
Total General Fixed Assets	\$38,622,924	\$2,565,256	\$132,977	\$41,055,203

ERIE COUNTY, OHIO

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 2000

<u>Function and Activity</u>	<u>Capital Investment</u>	<u>Land</u>	<u>Buildings, Structures, and Improvements</u>	<u>Vehicles and Equipment</u>	<u>Total</u>
General government:					
Legislative and executive:					
Commissioners				\$689,021	\$689,021
Planning and Development				22,734	22,734
Microfilm				13,990	13,990
Auditor				304,288	304,288
Treasurer				41,971	41,971
Prosecutor				87,439	87,439
Title Administration				14,865	14,865
Board of Elections				185,371	185,371
Building Maintenance				650,548	650,548
Recorder				141,651	141,651
Tax Map				958,334	958,334
Judicial:					
Common Pleas Court				25,357	25,357
Family Court				115,420	115,420
Probate Court				104,053	104,053
Clerk of Courts				73,449	73,449
County Court				34,101	34,101
Public Safety:					
Adult Probation				54,212	54,212
Detention/Diagnostic Center				69,951	69,951
Coroner				874	874
Sheriff				1,492,587	1,492,587
Public Defender				32,353	32,353
Youth Services Subsidy				17,488	17,488
Emergency Management				68,203	68,203
Public Works:					
Engineer				1,830,977	1,830,977
Health:					
Dog and Kennel				112,797	112,797
Mental Retardation				647,050	647,050
Human Services:					
Soldier Relief				25,357	25,357
Public Assistance				437,196	437,196
County Care Facility				492,282	492,282
Other:					
Investment in Joint Venture	\$949,533				949,533
Buildings and Grounds		\$1,574,088	\$29,787,663		31,361,751
Total General Fixed Assets	\$949,533	\$1,574,088	\$29,787,663	\$8,743,919	\$41,055,203

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STATISTICAL SECTION

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ERIE COUNTY, OHIO
GENERAL FUND EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Government	\$12,145,294	\$10,761,434	\$9,495,865	\$8,302,447	\$8,525,545	\$7,572,599	\$7,203,396	\$7,153,707	\$7,096,482	\$6,216,869
Public Safety	6,987,764	6,278,029	7,395,967	5,800,747	5,643,704	5,405,790	4,700,864	4,292,390	3,802,779	3,800,286
Public Works	1,138,923	629,508	448,888	407,624	187,286	127,979	106,268	125,399	115,105	85,592
Health	137,053	106,644	113,765	149,549	111,203	98,414	68,941	94,776	52,115	44,893
Human Services	437,553	2,104,627	1,726,794	1,210,666	651,129	846,916	258,872	277,987	276,816	276,529
Conservation and Recreation	117,520	113,000	256,102	326,531	371,474				272,007	264,866
Transportation		29,847								
Other	30,072	1,231,476	465,420	7,014	1,444,751	1,349,889	888,263	1,277,174	1,606,002	1,618,799
Capital Outlay	715,677	745,248	562,385	916,307	14,394		127,641	80,465	52,789	
Intergovernmental		18,570								
Debt Service	64,195								10,174	
Total	<u>\$21,774,051</u>	<u>\$22,083,912</u>	<u>\$20,465,186</u>	<u>\$17,120,885</u>	<u>\$16,949,486</u>	<u>\$15,401,587</u>	<u>\$13,354,245</u>	<u>\$13,301,898</u>	<u>\$13,284,269</u>	<u>\$12,307,834</u>

Source: Erie County Auditor's Office

ERIE COUNTY, OHIO
GENERAL FUND REVENUES BY SOURCE
LAST TEN FISCAL YEARS

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Taxes	\$14,357,817	\$13,948,058	\$13,198,122	\$12,433,605	\$12,229,588	\$11,669,791	\$10,529,377	\$8,494,660	\$5,958,125	\$5,483,248
Charges for services	1,336,575	1,475,458	1,429,798	1,525,036	1,229,001	1,242,496	1,269,373	1,237,932	1,202,556	1,087,643
Licenses and permits	9,097	9,912	10,304	12,027	12,200	12,150	12,008	13,640	13,009	11,846
Fines and forfeitures	564,443	519,653	479,475	428,657	474,275	409,613	449,748	393,229	311,549	345,090
Special assessments	50,177	16,629								
Intergovernmental	3,214,586	2,823,675	2,966,011	2,546,557	2,023,098	1,896,716	1,942,681	1,484,477	1,498,125	1,524,787
Earnings on investments	2,360,961	2,162,012	2,428,958	1,985,130	2,117,606	2,187,128	1,266,483	837,146	938,892	1,165,825
Rental Income	179,154									
Other revenues	930,921	1,251,774	148,794	33,932	1,357,383	1,100,402	1,941,231	2,384,471	4,326,426	3,879,682
Total	<u>\$23,003,731</u>	<u>\$22,207,171</u>	<u>\$20,661,462</u>	<u>\$18,964,944</u>	<u>\$19,443,151</u>	<u>\$18,518,296</u>	<u>\$17,410,901</u>	<u>\$14,845,555</u>	<u>\$14,248,682</u>	<u>\$13,498,121</u>

Source: Erie County Auditor's Office

ERIE COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Levy Year/Collection Year	Current Taxes Levied	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection As a Percent of Total Levy	Accumulated Delinquencies
1999/2000	\$2,975,421	\$2,869,210	96.43%	\$88,784	\$2,957,994	99.41%	\$175,539
1998/1999	2,948,062	2,856,984	96.91%	104,889	2,961,873	100.47%	177,371
1997/1998	2,881,137	2,711,914	94.13%	81,877	2,793,791	96.97%	167,306
1996/1997	2,620,843	2,550,342	97.31%	72,066	2,622,408	100.06%	137,049
1995/1996	2,813,882	2,741,178	97.42%	93,371	2,834,549	100.73%	97,134
1994/1995	2,875,933	2,817,077	97.95%	87,892	2,904,969	101.01%	113,812
1993/1994	2,434,336	2,263,933	93.00%	86,971	2,350,904	96.57%	130,566
1992/1993	2,198,659	2,155,327	98.03%	68,315	2,223,642	101.14%	113,850
1991/1992	2,412,757	2,273,058	94.21%	71,595	2,344,653	97.18%	129,443
1990/1991	2,176,879	2,092,730	96.13%	58,116	2,150,846	98.80%	81,851

Source: Erie County Auditor's Office

ERIE COUNTY, OHIO
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Levy Year/Collection Year	Real Property		Personal Property		Public Utility		Totals		Assessed Value as a Percentage of Estimated Actual Value
	Assessed	Estimated Actual (1)	Assessed	Estimated Actual (1)	Assessed	Estimated Actual (1)	Assessed	Estimated Actual (1)	
1999/2000	\$1,354,302,480	\$3,869,435,657	\$204,653,773	\$818,615,092	\$101,321,800	\$115,138,409	\$1,660,278,053	\$4,803,189,158	34.57%
1998/1999	1,175,836,450	3,359,532,714	195,011,075	780,044,300	107,571,880	122,240,773	1,478,419,405	4,261,817,787	34.69%
1997/1998	1,154,113,100	3,297,466,000	180,529,026	722,116,104	103,396,910	117,496,489	1,438,039,036	4,137,078,593	34.76%
1996/1997	1,014,287,240	2,897,963,543	172,933,838	691,735,352	98,893,220	112,378,659	1,286,114,298	3,702,077,554	34.74%
1995/1996	980,944,740	2,802,699,257	161,143,682	644,574,728	97,459,610	110,749,557	1,239,548,032	3,558,023,542	34.84%
1994/1995	970,247,560	2,772,135,886	156,999,096	376,496,633	111,230,030	222,464,460	1,238,476,686	3,371,096,979	36.74%
1993/1994	791,270,511	2,260,772,889	172,837,982	414,479,572	142,799,835	285,599,670	1,106,908,328	2,960,852,131	37.38%
1992/1993	814,993,950	2,328,554,143	155,582,205	372,714,479	94,714,990	189,429,980	1,065,291,145	2,890,698,602	36.85%
1991/1992	794,164,320	2,269,006,880	164,926,018	395,096,770	103,177,090	206,354,180	1,062,267,428	2,870,457,830	37.01%
1990/1991	685,441,960	2,061,376,500	151,101,938	361,987,320	98,991,480	196,320,870	935,535,378	2,619,684,690	35.71%

Source: Erie County Auditor's Office

(1) These amounts are calculated based on the following percentages for tax year 1999:

Real property is assessed at 35% of actual value.

General tangible personal property is assessed at 25% of actual value.

Public utility tangible personal property is assessed at 88% of actual value.

ERIE COUNTY, OHIO
PROPERTY TAX RATES (per \$1,000 of assessed value) - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Levy Year/Collection Year	1999/2000	1998/1999	1997/1998	1996/1997	1995/1996	1994/1995	1993/1994	1992/1993	1991/1992	1990/1991
COUNTY ENTITY:										
General Fund	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30
Bond Retirement	0.00	0.00	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20
Total County Entity	2.30	2.30	2.30	2.30	2.30	2.50	2.50	2.50	2.50	2.50
OTHER ENTITIES:										
General Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.70	0.70
Retarded Persons	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Metro Park District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50
Senior Services	0.50	0.50	0.50	-	-	-	-	-	-	-
TOTAL COUNTY-WIDE RATES	\$8.30	\$8.30	\$8.30	\$7.80	\$7.80	\$8.00	\$8.00	\$8.00	\$7.20	\$7.20
SCHOOL DISTRICTS:										
Berlin-Milan Local S. D.	\$38.26	\$59.06	\$58.15	\$58.15	\$54.45	\$52.45	\$52.45	\$52.45	\$51.95	\$51.95
Margaretta Local S. D.	56.80	56.80	49.05	49.05	49.05	49.05	50.05	50.05	50.05	50.05
Perkins Local S. D.	58.00	58.80	59.27	59.27	59.80	54.90	54.90	54.10	54.10	54.10
Vermilion Local S. D.	65.89	67.54	59.55	59.55	60.35	60.35	60.25	60.25	53.05	53.05
Kelleys Island Local S. D.	18.02	18.82	18.85	18.85	18.85	18.85	18.85	18.85	18.05	18.05
Huron City S. D.	67.10	68.00	66.76	66.76	61.44	61.55	60.75	60.90	60.90	60.90
Sandusky City S. D.	66.04	66.84	66.84	66.84	63.10	63.10	57.70	57.70	56.95	56.95
Firelands Local S. D.	52.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Western Reserve Local S. D.	34.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bellevue City S. D.	40.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Monroeville Local S. D.	50.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Joint Vocational S. D.	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
TOWNSHIPS:										
Berlin Township	5.30	5.30	5.30	5.30	5.30	5.30	4.30	4.30	4.30	4.30
Florence Township	6.10	6.10	6.10	6.10	5.10	5.10	5.10	5.10	5.10	5.10
Groton Township	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.75	4.00	4.00
Huron Township	5.14	5.30	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Margaretta Township	10.65	10.65	7.70	7.70	7.70	7.45	7.45	7.45	6.20	6.20
Milan Township	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Oxford Township	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Perkins Township	10.20	10.20	10.20	10.20	9.95	9.95	9.95	9.95	7.20	7.20
Vermilion Township	4.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
MUNICIPALITIES:										
Bay View Village	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Berlin Heights Village	11.50	11.50	11.50	11.50	11.50	11.50	7.50	9.20	9.20	9.20
Castalia Village	10.66	10.66	10.66	10.66	10.66	10.65	10.65	13.65	13.65	13.65
Kelleys Island Village	18.15	18.15	20.90	20.90	24.50	24.50	24.50	24.50	24.50	24.50
Milan Village	8.80	8.80	8.80	8.80	8.80	4.80	4.80	4.80	4.80	4.80
Bellevue City	6.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Huron City	4.90	4.90	4.40	4.40	6.80	6.80	6.80	6.80	6.80	6.80
Vermilion City	10.75	10.75	10.75	10.75	10.75	10.75	10.75	10.75	10.75	10.75
Sandusky City	5.51	5.51	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25

Source: Erie County Auditor's Office
* includes 1.00 mill for Vermilion River Ambulance

ERIE COUNTY, OHIO
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

<u>Levy Year/Collection Year</u>	<u>Current Assessments Levied</u>	<u>Total Assessments Collected</u>	<u>Total Assessments Collected as a Percent of Current Assessments Levied</u>	<u>Accumulated Delinquencies</u>
1999/2000	\$731,890	\$733,751	100.25%	\$179,413
1998/1999	701,735	721,050	102.75%	175,035
1997/1998	749,850	793,015	105.76%	177,873
1996/1997	805,456	810,129	100.58%	194,586
1995/1996	902,574	909,634	100.78%	181,681
1994/1995	866,506	885,806	102.23%	194,301
1993/1994	1,800,628	1,703,099	94.58%	235,474
1992/1993	970,311	992,782	102.32%	204,186
1991/1992	1,160,733	992,886	85.54%	204,520
1990/1991	1,177,329	1,028,634	87.37%	471,625

Source: Erie County Auditor's Office

ERIE COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2000

Direct legal debt limitation (1):		
3.0 % of the first \$100,000,000 assessed valuation		\$3,000,000
1.5 % on excess of \$100,000,000 not in excess of \$300,000,000		3,000,000
2.5 % on the amount in excess of \$300,000,000		<u>34,006,951</u>
Total direct legal debt limitation		\$40,006,951
Total of all County debt outstanding	\$44,278,835	
Less: Special assessment bonds	(3,764,500)	
Self supported general obligation bonds	(17,380,067)	
OWDA loans	(7,671,420)	
OPWC loans	(277,048)	
Bond anticipation notes	<u>(5,760,000)</u>	
Total exempt debt	(34,853,035)	
Less: Funds available in debt service fund at December 31	<u>(159,785)</u>	
Total net indebtedness subject to direct debt limitation		<u>(9,266,015)</u>
Direct legal debt margin		<u><u>\$30,740,936</u></u>
Unvoted debt limitation (2)		\$16,602,781
Total net indebtedness		<u>(9,266,015)</u>
Total unvoted legal debt margin		<u><u>\$7,336,766</u></u>

Source: Erie County Auditor's Office

(1) Direct legal debt limitation is outlined by the Ohio Revised Code, codifications O.R.C. 133.02 and 133.05

(2) The legal unvoted debt margin is 1% of the assessed valuation.

ERIE COUNTY, OHIO
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO
ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

Year	Total Population (1)	Assessed Value (2)	Gross General Obligation Bonded Debt (3)	Less: Debt Service Fund Balance	Net General Obligation Bonded Debt	Percent of Net General Obligation Bonded Debt to Assessed Value	Per Capita Net General Obligation Bonded Debt
2000	79,551	\$1,660,278,053	\$9,425,800	\$159,785	\$9,266,015	0.558%	\$116.48
1999	76,799	1,478,419,405	9,958,100	202,062	9,756,038	0.660%	127.03
1998	76,799	1,438,039,036	9,656,100	205,114	9,450,986	0.657%	123.06
1997	76,799	1,286,114,298	9,145,000	258,342	8,886,658	0.691%	115.71
1996	76,799	1,286,114,298	8,365,000	(215,011)	8,580,011	0.667%	111.72
1995	76,799	1,238,476,686	8,620,000	(73,394)	8,693,394	0.702%	113.20
1994	76,799	1,106,908,328	9,050,000	119,889	8,930,111	0.807%	116.28
1993	76,799	1,065,291,145	2,410,000	240,390	2,169,610	0.204%	28.25
1992	76,799	1,062,267,428	2,505,000	56,501	2,448,499	0.230%	31.88
1991	76,799	935,535,378	2,750,000	62,310	2,687,690	0.287%	35.00

(1) Source: United States Census

(2) Source: Erie County Auditor's office; all property classes

(3) Source: County financial statements; does not include special assessment bonds, enterprise debt or bond and tax anticipation notes

ERIE COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL OBLIGATION BONDED
DEBT (1) TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN FISCAL YEARS

Year	General Obligation Principal (1)	General Obligation Interest	Total General Bonded Debt Service	Total General Fund Expenditures	Ratio of Total General Bonded Debt Service Expenditures To Total General Fund Expenditures
2000	\$532,300	\$462,577	\$994,877	\$21,774,051	4.57%
1999	498,000	434,405	932,405	22,083,912	4.22%
1998	453,900	777,232	1,231,132	20,465,186	6.02%
1997	270,000	608,947	878,947	17,120,885	5.13%
1996	255,000	823,849	1,078,849	16,949,486	6.37%
1995	430,000	536,076	966,076	15,401,587	6.27%
1994	430,000	565,754	995,754	13,354,245	7.46%
1993	250,000	178,076	428,076	13,301,898	3.22%
1992	245,000	194,764	439,764	13,284,269	3.31%
1991	255,000	211,056	466,056	12,307,834	3.79%

Source: Erie County Auditor's office

(1) Excluding general obligation debt reported in the Enterprise funds, and special assessment debt

ERIE COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
DECEMBER 31, 2000

	<u>General Obligation Debt Outstanding</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct Debt:			
County	\$9,425,800	100.00%	\$9,425,800
Overlapping Debt:			
Municipalities:			
Sandusky City	21,322,859	100.00%	21,322,859
Huron City	8,357,000	100.00%	8,357,000
School Districts:			
Sandusky City School District . . .	<u>1,550,000</u>	100.00%	<u>1,550,000</u>
Total Overlapping Debt.	<u>31,229,859</u>		<u>31,229,859</u>
Total Direct and Overlapping Debt.	<u><u>\$40,655,659</u></u>		<u><u>\$40,655,659</u></u>

Source: Erie County Auditor's Office
 Fiscal officers of listed entities

ERIE COUNTY, OHIO
PROPERTY VALUES, NEW CONSTRUCTION, AND BANK DEPOSITS
LAST TEN FISCAL YEARS

COLLECTION YEAR	TOTAL ASSESSED VALUE (1)	NEW CONSTRUCTION (2)	BANK DEPOSITS AT DECEMBER 31 (3)
2000	\$1,660,278,053	\$25,173,040	\$279,070,000
1999	1,478,419,405	29,812,215	304,612,000
1998	1,438,039,036	26,764,680	288,494,000
1997	1,286,114,298	13,449,886	268,944,000
1996	1,239,548,032	14,509,170	245,161,000
1995	1,238,476,686	22,432,050	245,973,000
1994	1,106,908,328	16,204,700	246,960,000
1993	1,065,291,145	14,999,450	246,542,000
1992	1,062,267,428	30,910,250	389,745,000
1991	935,535,378	22,506,400	388,629,000

(1) Source: Erie County Auditor's office; all property classes

(2) Source: Erie County Auditor's office; assessed values

(3) Source: Federal Reserve Bank of Cleveland

ERIE COUNTY, OHIO
DEMOGRAPHIC INFORMATION
LAST TEN FISCAL YEARS

POPULATION: (1)

YEAR	POPULATION
2000	79,551
1990	76,779
1980	79,452
1970	45,909
1960	68,000
1950	52,565
1940	43,201

AGE DISTRIBUTION: (2)

MALE =	38,741	=	48.70%
FEMALE =	40,810	=	51.30%

2000
(LATEST AGE DISTRIBUTION INFORMATION AVAILABLE)

AGE	Males		Females	
	Number	Percentage	Number	Percentage
Under 5 Years	2,925	7.55%	2,681	6.57%
5 - 17 Years	7,930	20.47%	7,313	17.92%
18 - 20 Years	1,588	4.10%	1,592	3.90%
21 - 24 Years	1,805	4.66%	1,861	4.56%
25 - 44 Years	11,971	30.90%	12,284	30.10%
45 - 54 Years	3,963	10.23%	4,995	12.24%
55 - 64 Years	3,847	9.93%	3,983	9.76%
65 Years and over	4,711	12.16%	6,101	14.95%
Total	<u>38,741</u>	<u>100.00%</u>	<u>40,810</u>	<u>100.00%</u>

UNEMPLOYMENT: (2)

	Erie County	State of Ohio	United States
2000	4.40%	4.10%	4.00%
1999	4.30%	4.30%	4.20%
1998	4.90%	4.30%	4.50%
1997	5.00%	4.30%	4.40%
1996	5.40%	4.80%	5.00%
1995	5.30%	4.90%	5.70%
1994	5.20%	5.50%	6.10%
1993	6.40%	6.50%	6.80%
1992	7.80%	7.20%	7.40%
1991	7.10%	6.40%	6.70%

HOUSING: (1)

TOTAL UNITS	35,909
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(1) Source: U.S. Census Bureau

(2) Source: Ohio Bureau of Employment Services

ERIE COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2000

<u>TAXPAYER</u>	<u>BUSINESS</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Cedar Fair L.P.	Family Amusement Park	\$48,192,720	2.90%
Ohio Edison Company	Electric Utility	45,729,880	2.75%
Visteon Corporation	Automotive Parts	31,117,270	1.87%
Delphi Automotive Systems	Automobile Manufacturer	23,812,420	1.43%
Norfolk & Western Railway	Railroad	14,591,030	0.88%
Columbia Gas of Ohio, Inc.	Natural Gas Utility	11,928,250	0.72%
The Glidden Company	Paint and Coatings Manufacturer	9,294,890	0.56%
Sandusky International	Centrifugal Castings	7,573,460	0.46%
Sandusky Mall Company	Shopping Mall	7,448,540	0.45%
Ohio Bell Telephone	Telephone Utility	7,053,930	0.42%
Certain Teed Corporation	Roofing Materials	6,708,290	0.40%
S & S Realty Ltd	Real Estate	6,511,170	0.39%
Meijer Incorporated	Retail Department Store	6,418,400	0.39%
Sandusky Limited	Plastics	5,309,451	0.32%
Park Place Enterprises	Shopping	4,651,020	0.28%
All Other Taxpayers		<u>1,423,937,332</u>	<u>85.78%</u>
Total Assessed Value		<u><u>\$1,660,278,053</u></u>	<u><u>100.00%</u></u>

Source: Erie County Auditor's Office

ERIE COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2000

Date of Incorporation	1838
Form of Government	Board of County Commissioners
County Seat	Sandusky, Ohio
Area - Square Miles.	264

Number of Political Subdivisions Within the County:

Municipalities.	9
Townships.	9
School Districts	11
Vocational School Districts	1
Special Districts	5

Higher Education Facilities:

<u>Name</u>	<u>Enrollment - Fall 2000</u>
Firelands Branch - Bowling Green State University	1,471

Hospitals:

<u>Name</u>	<u>Number of Beds</u>
Firelands Community Hospital	273
Providence Hospital.	270
Firelands Center	28

Largest Employers:

<u>Name</u>	<u>Number of Employees</u>
Cedar Point (Seasonal)	4,700
Cedar Point (Year Round)	420
General Motors Corporation	1,425
Ford Motor Company.	1,709
Firelands Community Hospital	1,093
Erie County Government	969
Providence Hospital.	740
Sandusky City Schools	589

Source: Erie County Auditor's Office
 Erie County Chamber of Commerce

ERIE COUNTY, OHIO
COUNTY AUDITORS
 1838 to PRESENT

Erie County, Ohio was formed March 16, 1838, and since then the following Auditors have served the people of Erie County:

H.W. Conklin	1838 - 1840
William Neill	1840 - 1841
Orlando McKnight	1841 - 1846
George W. Smith	1846 - 1850
Foster Follett	1850 - 1852
Charles Botsford	1852 - 1856
Foster Follett	1856 - 1860
George W. Smith	1860 - 1867
Ebenezer Merry	1867 - 1882
Thomas McFall	1882 - 1885
William Bonn	1885 - 1891
Louis N. Werner	1891 - 1894
Thomas McFall	1894 - 1896
Charles M. Keyes	1896 - 1897
John R. Gallagher	1897 - 1903
Charles Kubach	1903 - 1909
John Diest	1909 - 1912
Hayes Adams	1912 - 1916
Fred W. Bauer	1916 - 1918
Carl F. Breining	1918 - 1922
Fred W. Bauer	1922 - 1928
George A. Schwer	1928 - 1928
George Oswald	1928 - 1947
Gerald Schweinfurth	1947 - 1982
James W. McKeen	1982 - 1994
Paul D. Strickfaden	1994 - 1998
Jude T. Hammond	1998 - Present

Source: Erie County Auditor's Office



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

ERIE COUNTY FINANCIAL CONDITION

ERIE 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
AUGUST 7, 2001