



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, 2001**

| 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: MRDD Board | 222-1652 | 10.550 | | \$547 |
| <i>Nutrition Cluster:</i> | | | | |
| School Breakfast Program: Detention Home | 07474005PU | 10.553 | \$9,513 | |
| National School Lunch Program: MRDD Board | 065961-03PU | 10.555 | 1,781 | |
| Detention Home | 074740-04PU | | 13,962 | |
| Total School Lunch Program | | | <u>15,743</u> | |
| Total Department of Agriculture - Nutrition Cluster | | | <u>25,256</u> | |
| UNITED STATES DEPARTMENT OF JUSTICE | | | | |
| Local Law Enforcement Block Grant | 2000-LB-BX-2461 | 16.592 | 29,456 | |
| Violent Crime Control Act | 98-CD-VX-0149 01-DC-BX-0065 | 16.585 | 76,529 4,884 | |
| Total Violent Crime Control Act | | | <u>81,413</u> | |
| Bulletproof Vest Partnership Program Subtotal Direct Programs | N/A | 16.607 | 11,138 | |
| | | | <u>122,007</u> | |
| <i>Passed Through Ohio Attorney General's Office:</i> | | | | |
| Crime Victims Assistance | 01VAGENE046 01VAGENE476 99VAGENE046X 02VAGENE046 02VAGENE446 02VAGENE544 | 16.575 | 27,481 21,793 18,558 8,068 5,619 5,835 | |
| Total Crime Victims Assistance | | | <u>87,354</u> | |
| <i>Passed Through Ohio Office of Criminal Justice Services:</i> | | | | |
| Byrne Formula Grant Program | 00-DG-A01-7005 | 16.579 | 147,802 | |
| Juvenile Accountability Incentive Block Grants Program | 98JB003A071 99JB003A071 00JB003A071 | 16.523 | 28,620 13,024 8,577 | |
| Total Juvenile Accountability Incentive Block Grants Program | | | <u>50,221</u> | |
| Violence Against Women Formula Grant | 99-WF-VA7-8104 00-WF-VA7-8114 | 16.588 | 24,067 13,421 | |
| Total Violence Against Women Formula Grant | | | <u>37,488</u> | |
| Subtotal Pass-Through Programs | | | <u>322,865</u> | |
| Total Department of Justice | | | <u>444,872</u> | |

(Continued)

ERIE COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(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-F-98-021-1 | | 64,969 | |
| | B-F-99-021-1 | | 102,206 | |
| | B-F-00-021-1 | | 104,049 | |
| | B-C-00-021-1 | | 82,665 | |
| | B-C-00-021-2 | | 39,340 | |
| | B-L-00-021-1 | | 60,300 | |
| Total Department of Housing and Urban Development | | | <u>453,529</u> | |
| UNITED STATES DEPARTMENT OF LABOR | | | | |
| <i>Passed Through Ohio Department of Jobs and Family Services:</i> | | | | |
| Workforce Investment Act | | 17.255 | 592,251 | |
| Total Department of Labor | | | <u>592,251</u> | |
| FEDERAL EMERGENCY MANAGEMENT AGENCY | | | | |
| <i>Passed Through Ohio Department Of Public Safety:</i> | | | | |
| Emergency Management - State and Local Assistance | 01PPACA | 83.552 | 26,416 | |
| Total Emergency Management | | | <u>26,416</u> | |
| UNITED STATES DEPARTMENT OF EDUCATION | | | | |
| <i>Passed Through Ohio Department of Education:</i> | | | | |
| Special Education Cluster: | | | | |
| Special Education - Grants to States | 065961-6B-SF-01P | 84.027 | 7,829 | |
| Special Education - Preschool Grants | 065961-PG-S1-01P | 84.173 | 8,439 | |
| Total Special Education Cluster | | | <u>16,268</u> | |
| <i>Passed Through Ohio Department of Health:</i> | | | | |
| Special Education - Grants for Infants and Families with Disabilities | 22-1-004-1-AN-01 | 84.181 | 115,681 | |
| Total Department of Education | | | <u>131,949</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 | FY01 | 93.667 | 56,669 | |
| Medical Assistance Program | 780221 | 93.778 | 605,030 | |
| Total Department of Health and Human Services | | | <u>661,699</u> | |
| TOTAL FEDERAL AWARDS EXPENDITURES | | | <u>\$2,335,972</u> | <u>\$547</u> |

The accompanying notes are an integral part of this schedule.

ERIE COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2001**

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, 2001, 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. As of December 31, 2001, the gross amount of loans outstanding under this program was \$279,910.

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, 2001, and have issued our report thereon dated June 28, 2002, in which we noted the County changed its policy for capitalizing certain fixed assets that are reported in the General Fixed Asset Account Group and Proprietary Fund Types. 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 28, 2002.

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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2001-60522-001, 2001-60522-002, and 2001-60522-003.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. We also noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 28, 2002.

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.

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

Jim Petro
Auditor of State

June 28, 2002



STATE OF OHIO
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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL PROGRAMS 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, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. 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, 2001.

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 (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 28, 2002, in which we noted the County changed its policy for capitalizing certain fixed assets that are reported in the General Fixed Asset Account Group and Proprietary Fund Types. 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 28, 2002

ERIE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2001

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <i>(d)(1)(i)</i> | Type of Financial Statement Opinion | Unqualified |
| <i>(d)(1)(ii)</i> | Were there any material control weakness conditions reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(ii)</i> | Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)? | Yes |
| <i>(d)(1)(iii)</i> | Was there any reported material noncompliance at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iv)</i> | Were there any material internal control weakness conditions reported for major federal programs? | No |
| <i>(d)(1)(iv)</i> | Were there any other reportable internal control weakness conditions reported for major federal programs? | No |
| <i>(d)(1)(v)</i> | Type of Major Programs' Compliance Opinion | Unqualified |
| <i>(d)(1)(vi)</i> | Are there any reportable findings under § .510? | No |
| <i>(d)(1)(vii)</i> | Major Programs (list): | Medical Assistance Program CFDA #93.778 Workforce Investment Act CFDA #17.255 |
| <i>(d)(1)(viii)</i> | Dollar Threshold: Type A\B Programs | Type A: > \$ 300,000 Type B: all others |
| <i>(d)(1)(ix)</i> | Low Risk Auditee? | Yes |

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

FINDING NUMBER 2001-60522-001

Reportable Condition

Erie County has delegated employees' health insurance claims processing, which is a significant accounting function, to a third-party administrator. The County has not established procedures to determine whether the service organization has sufficient controls in place and operating effectively to reduce the risk that health insurance claims have not been completely and accurately processed in accordance with the health insurance contract.

**FINDING NUMBER 2001-60522-001
(Continued)**

We recommend the County implement procedures to assure the completeness and accuracy (including eligibility and allowability) of health insurance claims processed by its third-party administrator. Statement on Auditing Standards (SAS) No. 70, as amended, prescribes standards for reporting on the processing (i.e. control design and operation) of transactions by service organizations. An unqualified Tier II, "Report on Policies and Procedures Placed in Operation and Tests of Operating Effectiveness" in accordance with SAS No. 70, should provide the County with an appropriate level of assurance that health insurance claims are being processed in conformance with the contract.

We recommend the County specify in their contract with the third-party administrator that an annual Tier II SAS 70 audit report be performed. The County should be provided a copy of the SAS 70 report timely and should review the report's content. A SAS 70 audit report should be conducted in accordance with American Institute of Certified Public Accountants' (AICPA) standards by a firm registered and considered in "good standing" with the Accountancy Board of the respective State. If the third-party administrator refuses to provide the County with a Tier II SAS 70 report, we recommend the County contract with a third-party administrator that will provide such a report.

FINDING NUMBER 2001-60522-002

Reportable Condition

The County's fixed asset system for tracking and valuating the County's fixed assets does not reconcile with the amounts disclosed in the notes to the financial statements. These differences were not material, but the County has not corrected these discrepancies for several years. Management was advised that the failure to maintain an accurate record of the County's fixed assets could result in misrepresentation of the fixed asset values being presented on the financial statements.

We recommend that the County investigate these discrepancies and reconcile the fixed asset system with the amounts disclosed in the notes to the financial statements. All adjustments should be documented and available for review during the next audit.

FINDING NUMBER 2001-60522-003

Reportable Condition

The Clerk of Courts has just recently updated the Court's list of open cases. The total of this list should reconcile with the Court's bank accounts. Our review of the open items list disclosed cases which have been partially or fully settled. Management was advised that the failure to maintain a complete and accurate record of open cases has resulted in the inability to verify the accuracy and completeness of this list with the amount reported in the bank reconciliation.

We recommend that the Clerk of Courts verify the amounts disclosed on the open items list with the appropriate court records and make the appropriate corrections in order to reconcile the various bank accounts. The Clerk is currently reviewing the accuracy of the list.

ERIE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
 OMB CIRCULAR A -133 §.315 (b)
 DECEMBER 31, 2001

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain: |
|----------------|--------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2000-60522-001 | Clerk of Clerks did not maintain a current open items list as required by Ohio Revised Code § 2303.14. | No | Partially corrected. Clerk of Courts has created the list, but has not fully verified the accuracy and completeness. This issue is now addressed as Item Number 2001-60522-003 in the current audit report as a reportable condition. |

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

OF

ERIE COUNTY, OHIO

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 2001

**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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INTRODUCTORY SECTION

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ERIE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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JUDE T. HAMMOND

Erie County Auditor

June 30, 2002

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, 2001. This report provides full disclosure of the financial position and operation of the County for the fiscal year ended December 31, 2001. 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 2000 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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Telephones:

- Accounts Payable 627-7745
 627-7659
 627-7741
- Administration 627-6650
- Estate Tax/General 627-7746
- Real Estate:
- Appraisal 627-7787
- Assessment 627-7742
- CAMA 627-7610
- CAUV 627-7743
- Homestead 627-7744
- Personal Property 627-7744
- Mobile Homes 627-7609
- Transfers 627-7583
- General 627-7658
- Payroll 627-7747
- Vendor's License 627-7746
- Weights & Measures 627-6656



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

During 2001, ground was broken for the multi-county juvenile rehabilitation and detention center on Sandusky's west side. The \$7.6 million project, a portion of which is financed by the State, will tentatively be completed in 2003.

Work continued during the year on a fiber optic cabling network, which will link all county offices and facilities. In a continuing effort to free space in the courthouse for the growing court system, the Public Defender's Office moved to a leased building adjacent to the County Office Building. The County's law library will then move into the Office Building from the courthouse.

Extensive construction projects were underway at year-end, to ensure that water service will be available to all county residents. At the County's landfill, which is nearing capacity of one of its cells, plans are underway to create 40 more years of usage. Plans are to use the best available technology for new construction, and final approval from the Ohio EPA is expected in 2002.

Extensive progress was made in 2001 on the U.S. 250 widening project, from Bogart Road to Ohio Turnpike Interchange #7. Upon completion, residents and tourists alike will benefit from the enhanced traffic flow.

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, 2000 and 2001, along with the amount and percentage of change from 2000 to 2001.

| | <u>2000</u> | <u>2001</u> | <u>% OF TOTAL</u> | <u>CHANGE</u> | <u>% CHANGE</u> |
|---------------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|
| <u>Revenues</u> | | | | | |
| Taxes | \$19,800,304 | \$20,334,199 | 33.19% | \$ 533,895 | 2.70% |
| Charges for services | 10,882,348 | 12,449,452 | 20.32% | 1,567,104 | 14.40% |
| Licenses and permits | 35,682 | 11,928 | 0.02% | (23,754) | (66.57)% |
| Fines and forfeitures | 702,527 | 956,569 | 1.56% | 254,042 | 36.16% |
| Intergovernmental revenue | 21,496,781 | 22,386,481 | 36.54% | 889,700 | 4.14% |
| Special assessments | 775,934 | 821,397 | 1.34% | 45,463 | 5.86% |
| Investments earnings | 2,573,017 | 2,013,692 | 3.29% | (559,325) | (21.74)% |
| Rental income | 179,154 | 177,902 | 0.29% | (1,252) | (0.70)% |
| Other revenue | <u>2,419,275</u> | <u>2,117,712</u> | <u>3.45%</u> | <u>(301,563)</u> | <u>(12.47)%</u> |
| Total | <u>\$58,865,022</u> | <u>\$61,269,332</u> | <u>100.00%</u> | <u>\$2,404,310</u> | 4.08% |

The increase in the charges for services line item is due almost solely to the continuing effort to streamline the County's chart of revenue accounts and to accurately post receipts into the accounts that are used. This emphasis on correctly classifying revenue items is also largely responsible for the material changes in other revenue and licenses and permits revenue.

Higher per incident fines and an increased collection rate accounted for the significant increase in fines and forfeitures revenue during 2001.

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

Investment earnings decreased due to dramatically lower interest rates and reduced fund balances available to invest.

Overall, total revenues for 2001 increased slightly more than four percent from 2000. Should the general economy remain sluggish, the County's management expects minimal revenue growth in 2002.

| <u>Expenditures</u> | <u>2000</u> | <u>2001</u> | <u>% OF TOTAL</u> | <u>CHANGE</u> | <u>% CHANGE</u> |
|-----------------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|
| General Government: | | | | | |
| Legislative and executive | \$10,085,744 | \$ 9,722,894 | 15.37% | \$ (362,850) | (3.60)% |
| Judicial | 3,524,983 | 3,928,256 | 6.21% | 403,273 | 11.44% |
| Public safety | 8,430,765 | 9,594,830 | 15.17% | 1,164,065 | 13.81% |
| Public works | 5,547,522 | 5,815,435 | 9.19% | 267,913 | 4.83% |
| Health | 12,752,574 | 13,407,185 | 21.19% | 654,611 | 5.13% |
| Human services | 13,405,156 | 14,964,431 | 23.65% | 1,559,275 | 11.63% |
| Conservation and recreation | 117,520 | 388,186 | 0.61% | 270,666 | 230.31% |
| Economic development | 796,072 | 499,285 | 0.79% | (296,787) | (37.28)% |
| Miscellaneous | 1,205,256 | 2,028,080 | 3.21% | 822,824 | 68.27% |
| Capital outlay | 1,348,146 | 1,118,470 | 1.77% | (229,676) | (17.04)% |
| Debt Service: | | | | | |
| Principal retirement | 1,060,349 | 1,103,649 | 1.74% | 43,300 | 4.08% |
| Interest and fiscal charges | <u>846,216</u> | <u>697,953</u> | <u>1.10%</u> | <u>(148,263)</u> | <u>(17.52)%</u> |
| Total | <u>\$59,120,303</u> | <u>\$63,268,654</u> | <u>100.00%</u> | <u>\$4,148,351</u> | 7.02% |

The previously described expanding court system accounted for the increase in the judicial expenditures line item.

The material increase in public safety expenditures is due largely to new labor agreements for the Sheriff's department. These contracts increased the wages and benefits expenditures in the Sheriff's department. Additionally, several important equipment upgrades were accomplished in 2001 for the Sheriff's department.

Both health and human services expenditures increased materially, due mainly to additional state and federal requirements, many of which were unfunded and consequently borne by the County.

The large increase in the conservation and recreation line item is due almost entirely to increased payments to the Soil and Water Conservation Board, and the reclassification of those payments from the legislative and executive line item. However, this line item is an immaterial component of total general government expenditures.

The economic development line item is used to account for loans and grants made to qualifying businesses within the County and the subsequent repayment of loans. Loans outstanding are reported as assets at year-end, while grants are reported as expenditures. Fewer grants awarded and smaller individual grants account for the decrease in this account from 2000.

The line item for miscellaneous expenditures tends to vary significantly from year to year. The County strives to classify expenditures as 'miscellaneous' only as a last resort, when the expenditure does not fit well into any other expenditure category. Many one-time expenditures in 2001 account largely for the percentage increase; expenditures which, taken individually, are not material, but taken as a group, however unrelated, result in a significant increase.

The decrease in capital outlay expenditures is essentially due to timing; i.e., many initial, one-time expenditures made in 2000 in connection to such continuing projects as the multi-county juvenile detention center, landfill expansion, Route 250 widening project, and fiber-optic cabling were not necessary in 2001, even though work on these projects progressed. The County's management anticipates capital outlay expenditures will increase in 2002 and 2003, as these projects are completed.

Principal expenditures on outstanding debt increased as planned, as the County continues to retire debt in accordance with repayment schedules; the interest expenditure correspondingly decreased.

Total expenditures in 2001 for the operation of Erie County general government increased by over seven percent from 2000, and nearly twice the percentage increase in revenues. Total expenditures exceeded total revenues by \$1,999,322. The available total fund balance for general government operations was approximately \$20.6 million, which is approximately \$1.9 million less than at December 31, 2000. This amount represents nearly four months of spendable resources for general government needs.

General Fund Balance

The fund balance of the County's General Fund decreased \$2,198,647 from the prior year, to \$8,647,412, a 20.3% decline. The balance provides the County with the equivalent of 103 business days of General fund expenditures, compared to the equivalent of 126 days at the end of 2000.

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 sewer, water, and landfill funds reported a net income (loss) for the year ended December 31, 2001, of \$(241,859), \$4,197,212, and \$(3,980,569), respectively. The loss in the sewer fund is due mainly to construction-in-progress to enhance sewer services, and will be eliminated as user charges are increased. The loss in the landfill fund is due to 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 20 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 a net loss of \$(911,742) for the year ended December 31, 2001. The accumulated deficit in this fund totaled \$(95,945) at year-end. Claims expense for 2001 was \$5,476,492 compared to \$4,093,536 for 2000, and claims payable at December 31, 2001 was \$1,254,646, compared to \$932,487 at the end of 2000.

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. During 2001, the County increased, from \$1,000 to \$5,000, the threshold at which expenditures are capitalized. Beginning balances were restated for this change; see Note 3 to the financial statements. The total general fixed assets at December 31, 2001 was \$41,066,325. 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 2001 was \$2,277,812. Interest was received directly by Double S Industries in the amount of \$9,982.

Debt Administration

At December 31, 2001, general obligation bonds outstanding totaled \$32,237,106. During fiscal year 2001, \$1,242,000 of general obligation bonds was retired and \$6,630,000 in general obligations bonds were issued. Bond anticipation notes outstanding at December 31, 2001 were \$2,575,000; \$4.95 million less than similar notes outstanding at December 31, 2000. Special assessment bonds, for which the County's resources may be used to repay if necessary, increased by \$879,000 from the prior year. The balance of special assessment bonds outstanding at December 31, 2001 was \$4,643,500.

The outstanding balances for the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans were \$7,291,045 and \$432,817 respectively. Interest-free OPWC loans were issued for the Ruggles/Mitiwanga Sanitary Sewer Project in the amount of \$16,755 and the Columbus Park Subdivision Sewer Project in the amount of \$167,746. Principal payments in 2001 on OWDA loans totaled \$380,375 and \$28,732 on OPWC loans. A complete description of the County's long-term debt is provided in Note 11 of the General Purpose Financial Statements. Notes payable are described in Note 12.

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 .518 percent, down from .558 percent the previous year. As of December 31, 2001, the County's overall debt margin was \$31,407,325 and the un-voted debt margin was \$8,003,155. 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 2019.

Risk Management

With the exception of employee health care benefits and worker's 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 2001 totaled \$419,661.

During 2001, 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 14 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 2001 contributions were \$3,418,018 paid as the employer portion and \$2,152,085 paid as the employee portion \$(5,570,103 total) to PERS and \$60,043 paid as the employer portion and \$39,886 paid as the employee portion \$(99,929 total) to STRS. See Notes 15 and 16 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, 2001, 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, 2000. The County is extremely proud to have earned the award for the twelfth 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.

Acknowledgments

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., who compiled this report, and to Messrs. Ronald A. Druckenmiller and Michael C. Burns of the Auditor of State's Office, who were primarily responsible for the auditing of 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 black ink that reads "Jude T. Hammond". The signature is written in a cursive, flowing style.

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, 2000

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.



Imelda Aruwa
President

Jeffrey L. Esser
Executive Director

ERIE COUNTY, OHIO

ELECTED OFFICIALS

At December 31, 2001

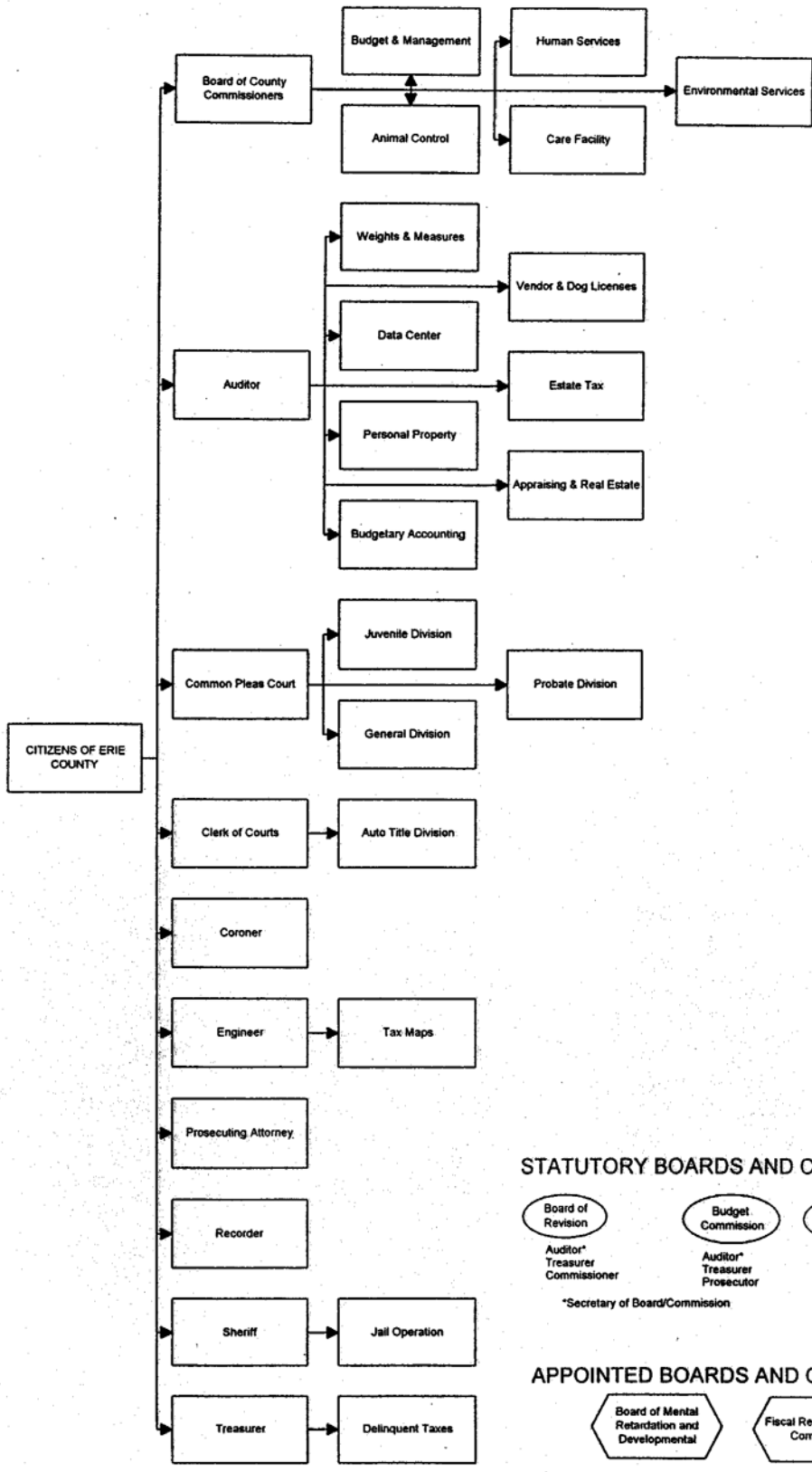
Administrators

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
Tishey Rizenhaler.....Recorder
Terry M. Lyons.....Sheriff
JoDee Fantozz.....Treasurer

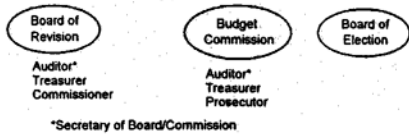
Judges

Ann B. Maschari.....Common Pleas
Paul G. Lux.....County Court
Robert C. Delamatre.....Domestic Relations Court
Robert C. Delamatre.....Juvenile Court
Beverly K. McGookey.....Probate Court

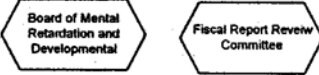
ORGANIZATION OF ERIE COUNTY, OHIO



STATUTORY BOARDS AND COMMISSIONS



APPOINTED BOARDS AND COMMISSIONS



FINANCIAL SECTION

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Suite 1420
Toledo, Ohio 43604-2246
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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 Board of 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, 2001, 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 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. 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 provides 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, 2001, 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 accounting principles generally accepted in the United States of America.

As discussed in Note 3 to the financial statements, the County changed its policy for capitalizing certain fixed assets that are reported in the General Fixed Asset Account Group and Proprietary Fund Types.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2002 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 additional analysis and are not a required part of the general-purpose financial statements. We subjected this information 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 28, 2002

**GENERAL PURPOSE FINANCIAL
STATEMENTS**

ERIE COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS, and DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2001

| | 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 | General Long-Term Obligations | Primary Government | Component Unit | Reporting Entity | Total (Memorandum Only) | |
| | | | | | | | | | | | | | | |
| ASSETS AND OTHER DEBITS | | | | | | | | | | | | | | |
| ASSETS: | | | | | | | | | | | | | | |
| Equity in pooled cash, cash equivalents and investments | \$6,110,409 | \$10,070,981 | \$269,374 | \$2,432,048 | \$10,420,115 | \$1,202,795 | \$8,525,689 | | | \$39,031,411 | \$211,856 | \$39,031,411 | | \$39,031,411 |
| Cash in segregated accounts | | | | | | | 2,542,687 | | | 2,542,687 | | 2,775,434 | | 2,775,434 |
| Receivables (net of allowances for uncollectibles): | | | | | | | | | | | | | | |
| Taxes | 6,061,648 | 5,311,384 | | | | | | | | | | | | |
| Accounts | 192,642 | 303,655 | | | 2,078,671 | 28,075 | 82,030,951 | | | 93,403,983 | 46,070 | 93,403,983 | | 93,403,983 |
| Accrued interest | 70,873 | 3,535 | | | 5,588 | | 73 | | | 2,603,043 | | 2,649,113 | | 2,649,113 |
| Special assessments | 168,556 | 18,180 | 4,149,519 | | 329,899 | | | | | 80,069 | | 80,069 | | 80,069 |
| Interfund loans receivable | 6,401 | | | | | | | | | 4,666,154 | | 4,666,154 | | 4,666,154 |
| Due from other funds | 112,699 | 13,436 | | | | | | | | 6,401 | | 6,401 | | 6,401 |
| Due from other governments | 1,408,153 | 4,484,896 | | 262,499 | 746,384 | | 743,442 | | | 126,135 | | 126,135 | | 126,135 |
| Loans receivable | | 279,910 | | | | | | | | 7,645,374 | | 7,645,374 | | 7,645,374 |
| Deferred bond issuance cost | | | | | 220,187 | | | | | 279,910 | | 279,910 | | 279,910 |
| Unamortized discount on bonds | | | | | 41,756 | | | | | 220,187 | | 220,187 | | 220,187 |
| Materials and supplies inventory | 50,948 | 80,071 | | | 71,320 | | | | | 41,756 | | 41,756 | | 41,756 |
| Restricted assets: | | | | | | | | | | 202,339 | | 202,339 | | 202,339 |
| Equity in pooled cash and cash equivalents | 2,000,000 | | | | | | | | | 2,000,000 | | 2,000,000 | | 2,000,000 |
| Property, plant and equipment (net of accumulated depreciation where applicable) | | | | | 75,881,812 | | | | \$41,066,325 | 116,948,137 | 23,297 | 116,971,434 | | 116,971,434 |
| OTHER DEBITS: | | | | | | | | | | | | | | |
| Amount available in debt service fund | | | | | | | | | | \$269,374 | | 269,374 | | 269,374 |
| Amount to be provided for retirement of general long-term obligations | | | | | | | | | | 13,761,106 | | 13,761,106 | | 13,761,106 |
| Total assets and other debits | \$16,182,329 | \$20,566,048 | \$4,418,893 | \$2,694,547 | \$89,795,732 | \$1,230,870 | \$93,842,842 | | \$41,066,325 | \$14,030,480 | \$281,223 | \$283,828,066 | \$281,223 | \$284,109,289 |

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, 2001

| | Governmental Fund Types | | | Proprietary Fund Types | | Fiduciary Fund Types | | Account Groups | | | Total (Memorandum Only) | | Total (Memorandum Only) |
|--------------------------------------------------------------|-------------------------|---------------------|--------------------|------------------------|--------------------|----------------------|---------------------|----------------------|-----------------------|----------------------|-------------------------|----------------------|-------------------------|
| | General | Debt Service | | Capital Projects | Enterprise | Internal Service | Trust and Agency | General Fixed Assets | Long-Term Obligations | Primary Government | Component Unit | Reporting Entry | |
| | | Special Revenue | Debt Service | | | | | | | | | | |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | | | | | | | | | | |
| LIABILITIES: | | | | | | | | | | | | | |
| Accounts payable | \$841,529 | \$1,090,190 | | | \$80,411 | | | | | \$2,012,130 | \$17,207 | \$2,029,337 | |
| Contracts payable | | | \$405,429 | | | | | | | 405,429 | | \$405,429 | |
| Accrued wages and benefits | 524,983 | 698,740 | | | 86,441 | | | | | 1,310,164 | 6,089 | 1,316,253 | |
| Compensated absences payable | 117,971 | 201,955 | | | 146,881 | | \$1,880 | | | 2,233,642 | 4,226 | 2,237,868 | |
| Pension obligation payable | 447,907 | 530,647 | | | 94,776 | | | | | 1,073,330 | | 1,073,330 | |
| Interfund loans payable | | 6,401 | | | | | | | | 6,401 | | 6,401 | |
| Deferred revenue | 5,602,527 | 7,516,211 | | \$329,899 | | | | | | 17,598,156 | | 17,598,156 | |
| Deposits held and due to others | | | \$4,149,519 | | | | 2,577,521 | | | 2,577,521 | | 2,577,521 | |
| Due to other funds | | 106,513 | | 19,622 | | | | | | 126,135 | | 126,135 | |
| Due to other governments | | 67,886 | | 459,635 | | | 90,442,970 | | | 90,970,491 | | 90,970,491 | |
| Estimated liability for landfill closure costs | | | | 9,353,441 | | | | | | 9,353,441 | | 9,353,441 | |
| Accrued interest payable | | | 2,055 | 422,403 | | | | | | 424,458 | | 424,458 | |
| Claims and judgments payable | | | | | 1,254,646 | | 60,844 | | | 1,315,490 | | 1,315,490 | |
| General obligation bonds payable | | | | 23,368,106 | | | | | 8,869,000 | 32,237,106 | | 32,237,106 | |
| Special assessment debt with government commitment | | | | 1,370,000 | | | | | | 4,643,500 | | 4,643,500 | |
| Bond anticipation notes payable | | | 1,000,000 | 1,575,000 | | | | | 3,273,500 | 2,575,000 | | 2,575,000 | |
| Capital lease obligations | | | | 453,241 | | | | | 123,025 | 576,266 | | 576,266 | |
| Unamortized premiums on bonds | | | | 273,138 | | | | | | 273,138 | | 273,138 | |
| OWDA loan payable | | | | 7,291,045 | | | | | | 7,291,045 | | 7,291,045 | |
| OPWC loan payable | | | | 432,817 | | | | | | 432,817 | | 432,817 | |
| Total liabilities | 7,534,917 | 10,218,543 | 4,149,519 | 45,348,347 | 1,663,155 | 93,083,215 | 14,030,480 | 27,522 | 177,435,660 | 177,463,182 | | 177,463,182 | |
| EQUITY AND OTHER CREDITS: | | | | | | | | | | | | | |
| Investment in general fixed assets | | | | | | | | | | 41,066,325 | | 41,066,325 | |
| Contributed capital | | | | | | | | | | 46,621,962 | | 46,621,962 | |
| Accumulated deficit | | | | | | | | | | (2,606,862) | | (2,606,862) | |
| Net assets | | | | | | | | | | 253,701 | | 253,701 | |
| Fund balances: | | | | | | | | | | | | | |
| Reserved for encumbrances | 1,779,440 | 2,016,972 | | 6,228,484 | | | | | | 10,024,896 | | 10,024,896 | |
| Reserved for materials and supplies inventory | 50,948 | 80,071 | | | | | | | | 131,019 | | 131,019 | |
| Reserved for loans | | 279,910 | | | | | | | | 279,910 | | 279,910 | |
| Reserved for external investment pool participants | | | 269,374 | | | | 560,366 | | | 560,366 | | 560,366 | |
| Reserved for debt service | | | | | | | | | | 269,374 | | 269,374 | |
| Reserved for budget stabilization | 2,000,000 | | | | | | | | | 2,000,000 | | 2,000,000 | |
| Unreserved-undesignated | 4,817,024 | 7,970,552 | | | | | 199,261 | | | 8,045,416 | | 8,045,416 | |
| Total equity and other credits | 8,647,412 | 10,347,505 | 269,374 | 44,447,385 | (432,285) | 759,627 | 41,066,325 | 253,701 | 106,392,406 | 106,646,107 | | 106,646,107 | |
| Total liabilities, equity and other credits | \$16,182,329 | \$20,566,048 | \$4,418,893 | \$89,795,732 | \$1,230,870 | \$93,842,842 | \$41,066,325 | \$281,223 | \$283,828,066 | \$284,109,289 | | \$284,109,289 | |

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, 2001

| | Governmental Fund Types | | | | Fiduciary Fund Type | Total (Memorandum Only) |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------|------------------|---------------------|------------------------|-------------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | |
| Revenues: | | | | | | |
| Property and other taxes | \$4,068,971 | \$4,467,974 | | | | \$8,536,945 |
| Sales taxes | 10,441,781 | 1,355,473 | | | | 11,797,254 |
| Charges for services | 1,846,460 | 10,602,992 | | | | 12,449,452 |
| Licenses and permits | 7,885 | 4,043 | | | | 11,928 |
| Fines and forfeitures | 766,045 | 190,524 | | | | 956,569 |
| Special assessments | 80,008 | 12,041 | \$718,807 | \$10,541 | | 821,397 |
| Intergovernmental | 2,897,520 | 19,226,462 | | 262,499 | | 22,386,481 |
| Investment income | 1,837,799 | 175,893 | | | \$1,534 | 2,015,226 |
| Rental income | 177,754 | 148 | | | | 177,902 |
| Other | 911,632 | 1,154,765 | 17,083 | 34,232 | | 2,117,712 |
| Total revenue | 23,035,855 | 37,190,315 | 735,890 | 307,272 | 1,534 | 61,270,866 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Legislative and executive | 8,247,972 | 1,474,922 | | | | 9,722,894 |
| Judicial | 3,856,787 | 71,469 | | | | 3,928,256 |
| Public safety | 7,883,625 | 1,711,205 | | | | 9,594,830 |
| Public works | 576,714 | 5,232,932 | | 5,789 | | 5,815,435 |
| Health | 152,919 | 13,254,266 | | | | 13,407,185 |
| Human services | 508,091 | 14,456,340 | | | | 14,964,431 |
| Conservation and recreation | 388,186 | | | | | 388,186 |
| Economic development and assistance | | 499,285 | | | | 499,285 |
| Other | 212,465 | 1,815,615 | | | 1,880 | 2,029,960 |
| Capital outlay | | | | 1,118,470 | | 1,118,470 |
| Debt service: | | | | | | |
| Principal retirement | 55,849 | | 1,047,800 | | | 1,103,649 |
| Interest and fiscal charges | 9,679 | | 686,219 | 2,055 | | 697,953 |
| Total expenditures | 21,892,287 | 38,516,034 | 1,734,019 | 1,126,314 | 1,880 | 63,270,534 |
| Excess (deficiency) of revenues over (under) expenditures | 1,143,568 | (1,325,719) | (998,129) | (819,042) | (346) | (1,999,668) |
| Other financing sources (uses): | | | | | | |
| Proceeds from sale of fixed assets | 28,985 | | | | | 28,985 |
| Premium received upon debt issuance | | | 101,788 | 22,320 | | 124,108 |
| Operating transfers in | 694,992 | 2,907,160 | 1,005,930 | 800,000 | | 5,408,082 |
| Operating transfers out | (4,051,121) | (1,404,801) | | (1,999) | | (5,457,921) |
| Total other financing sources (uses) | (3,327,144) | 1,502,359 | 1,107,718 | 820,321 | | 103,254 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses) | (2,183,576) | 176,640 | 109,589 | 1,279 | (346) | (1,896,414) |
| Fund balance, January 1 (Restated) | 10,846,059 | 10,174,769 | 159,785 | 1,285,784 | 199,607 | 22,666,004 |
| Decrease in reserve for inventory | (15,071) | (3,904) | | | | (18,975) |
| Fund balance, December 31 | \$8,647,412 | \$10,347,505 | \$269,374 | \$1,287,063 | \$199,261 | \$20,750,615 |

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, 2001

| | General | | | | Special Revenue | | | | Debt Service | | | | Capital Projects | | | | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------------------------------------------------------------------|----------------|-------------|-------------------------|---------------|-----------------|-------------|-------------------------|---------------|----------------|-------------|-------------------------|---------------|------------------|--------------|-------------------------|---------------|-------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|-------------|-------------|-------------|-------------|--|-----------|-------------|-------------|--|--|--------------|--------------|--|-------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-------------|--|-------------|-------------|-----------|--|-------------|-------------|-------------|--|--|--------------|--------------|--|------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-------------|-------------|-------------|--|--|--------------|--------------|--|------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-------------|-------------|---------------|--|--|--------------|--------------|--|-------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-------------|-------------|---------------|--|--|--------------|--------------|--|-------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|--------------|--------------|--|-------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|--------------|--------------|--|-------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-------------|-------------|---------------|--|--|--------------|--------------|--|-------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|--------------|--------------|--|-------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|--------------|--------------|--|-------------|--------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|-------------|-------------|--|-------------|--------------------------------------|-------------|-------------|-------------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|-------------|-------------|--|-------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|--------------|--------------|--|-------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-----------|--|-----------|-------------|-------------|--|--|--------------|--------------|--|------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-----------|--|-------------|-------------|-------------|--|--|--------------|--------------|--|------------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-------------|-------------|---------------|--|--|--------------|--------------|--|-------------|--------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|-------------|-------------|--|-------------|--------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|-------------|-------------|--|-------------|------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|-------------|-------------|--|-------------|------------------------------------|---------|---------|---------|--|------------|------------|---------|--|--|--|--|--|--|------------|------------|--|---------|---------------------------------|---------|---------|---------|--|--|--|--|--|--|--|--|--|--|---------|---------|--|---------|-------------------------------------|---------|---------|--|--|-----------|---------|---------|--|--|--|--|--|--|-----------|---------|--|---------|-------------------------|---------|---------|---------|--|-----------|-----------|---------|--|-----------|-----------|-----------|--|--|-----------|-----------|--|---------|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-----------|--|-----------|-------------|-------------|--|--|--------------|--------------|--|-----------|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-----------|--|-----------|-------------|-------------|--|--|--------------|--------------|--|-----------|--------------------------------------|------------|------------|-----------|--|------------|------------|-----------|--|-----------|-----------|-----------|--|--|------------|------------|--|------------|-------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-------------|-------------|---------------|--|--|--------------|--------------|--|-------------|---------------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|-------------|-------------|--|-------------|-------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--------------------------------------------------------------------------------------------------|-------------|-------------|-----------|--|-------------|-------------|-----------|--|-----------|-------------|-------------|--|--|--------------|--------------|--|-----------|-------------------------------------|-----------|-----------|--|--|---|-----------|-----------|--|---------|---------|--|--|--|------------|------------|--|---|--------------------------------------|-----------|-----------|--|--|---|-----------|-----------|--|---------|---------|--|--|--|-----------|-----------|--|---|----------------------------|-------------|-------------|-----------|--|-------------|-------------|-------------|--|-----------|-------------|---------------|--|--|-------------|-------------|--|-------------|
| | Revised Budget | Actual | Variance: | | Revised Budget | Actual | Variance: | | Revised Budget | Actual | Variance: | | Revised Budget | Actual | Variance: | | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Favorable (Unfavorable) | (Unfavorable) | | | Favorable (Unfavorable) | (Unfavorable) | | | Favorable (Unfavorable) | (Unfavorable) | | | Favorable (Unfavorable) | (Unfavorable) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Revenues: | | | | | | | | | | | | | | | | | | Property taxes | \$3,795,000 | \$4,068,971 | \$273,971 | (\$188,179) | \$5,974,834 | \$5,786,655 | (\$188,179) | | | | | | | \$9,855,626 | \$85,792 | | \$9,941,418 | Sales taxes | 12,000,000 | 10,405,404 | (1,594,596) | | 10,441,734 | 10,441,734 | | | | | | | | 10,405,404 | (1,594,596) | | 11,999,912 | Charges for services | 1,579,190 | 1,718,812 | 139,622 | | 20,773,720 | 18,861,534 | (1,870,468) | | | | | | | 12,260,546 | 407,636 | | 12,668,182 | License and permits | 9,340 | 7,810 | (1,530) | | 164,500 | 137,171 | (27,329) | | | | | | | 828,294 | 83,794 | | 912,088 | Fines and forfeitures | 580,000 | 691,123 | 111,123 | | 20,772,002 | 18,861,534 | (1,870,468) | | | | | | | 7,810 | (1,530) | | 9,340 | Intergovernmental | 3,322,000 | 2,891,408 | (430,592) | | 14,000 | 12,041 | (1,959) | | | | | | | 744,500 | 83,794 | | 828,294 | Special assessments | 51,000 | 80,008 | 29,008 | | 14,000 | 12,041 | (1,959) | | | | | | | 27,054,003 | (5,301,060) | | 21,752,943 | Rentals | 190,000 | 165,708 | (24,292) | | 242,250 | 374,170 | 131,920 | | \$5,000,000 | \$10,541 | (\$35,674) | | | 184,916 | 19,816 | | 203,732 | Investments | 816,300 | 807,422 | (8,878) | | 221,000 | 195,574 | (25,426) | | | | | | | 1,058,550 | 1,181,582 | | 2,240,132 | Reimbursements | 2,280,900 | 2,064,336 | (216,564) | | 845,100 | 885,006 | 39,906 | | | | | | | 2,861,400 | 2,859,910 | | (1,491,490) | Other | 147,350 | 134,720 | (12,630) | | 35,457,406 | 36,793,885 | (1,673,221) | | | | | | | 372,460 | 656,809 | | 284,349 | Total revenues | 24,771,080 | 23,035,722 | (1,735,358) | | 775,000 | 756,409 | (18,591) | | 3,000,000 | 10,541 | (2,989,459) | | | 68,956,537 | (6,416,922) | | 62,539,615 | Expenditures: | | | | | | | | | | | | | | | | | | General government: | | | | | | | | | | | | | | | | | | Executive and legislative | 10,389,949 | 9,176,090 | 1,213,859 | | 2,119,671 | 1,660,611 | 459,060 | | | | | | | 12,509,620 | 10,836,701 | | 1,672,919 | Judicial | 4,680,586 | 4,190,022 | 490,564 | | 343,424 | 222,869 | 120,555 | | | | | | | 5,074,610 | 4,413,891 | | 660,719 | Public safety | 8,588,742 | 8,222,978 | 365,764 | | 1,481,574 | 1,307,102 | 174,472 | | | | | | | 10,070,516 | 9,570,080 | | 500,436 | Public works | 714,899 | 639,554 | 74,345 | | 6,856,074 | 6,154,760 | 701,314 | | 374,668 | 15,726 | 358,942 | | | 7,945,641 | 6,810,440 | | 1,135,201 | Health | 166,796 | 149,556 | 17,240 | | 13,534,899 | 798,444 | 12,746,455 | | | | | | | 14,500,139 | 13,684,455 | | 815,684 | Human services | 659,303 | 287,649 | 371,654 | | 15,991,747 | 15,669,605 | 322,142 | | | | | | | 16,938,899 | 16,329,108 | | 609,791 | Conservation and recreation | 386,785 | 388,186 | (1,401) | | | | | | | | | | | 386,785 | 388,186 | | (1,401) | Economic development and assistance | 609,188 | 609,188 | | | 1,329,773 | 813,623 | 516,150 | | | | | | | 1,329,773 | 813,623 | | 516,150 | Other | 907,800 | 346,751 | 561,049 | | 2,080,513 | 1,774,786 | 305,727 | | 8,210,021 | 7,347,065 | 1,162,956 | | | 2,689,701 | 1,774,786 | | 914,915 | Capital outlay | | | | | | | | | | | | | | | | | | Debt service | | | | | | | | | | | | | | | | | | Interest and fiscal charges | | | | | | | | | | | | | | | | | | Other | | | | | | | | | | | | | | | | | | Total expenditures | 27,391,897 | 23,773,040 | 3,618,857 | | 44,536,119 | 41,138,235 | 3,397,884 | | 8,884,689 | 7,362,791 | 1,521,898 | | | 86,219 | 86,219 | | 85,357,418 | Deficiency of revenues under expenditures | (2,620,817) | (737,318) | 1,883,499 | | (6,068,713) | (4,344,370) | 1,724,343 | | (5,884,689) | (7,352,250) | (1,467,561) | | | (15,534,267) | (13,411,548) | | 2,122,719 | Other financing sources (uses): | | | | | | | | | | | | | | | | | | Proceeds of bonds | | | | | | | | | | | | | | | | | | Proceeds of notes | | | | | | | | | | | | | | | | | | Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) |
| Property taxes | \$3,795,000 | \$4,068,971 | \$273,971 | (\$188,179) | \$5,974,834 | \$5,786,655 | (\$188,179) | | | | | | | \$9,855,626 | \$85,792 | | \$9,941,418 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sales taxes | 12,000,000 | 10,405,404 | (1,594,596) | | 10,441,734 | 10,441,734 | | | | | | | | 10,405,404 | (1,594,596) | | 11,999,912 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Charges for services | 1,579,190 | 1,718,812 | 139,622 | | 20,773,720 | 18,861,534 | (1,870,468) | | | | | | | 12,260,546 | 407,636 | | 12,668,182 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| License and permits | 9,340 | 7,810 | (1,530) | | 164,500 | 137,171 | (27,329) | | | | | | | 828,294 | 83,794 | | 912,088 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fines and forfeitures | 580,000 | 691,123 | 111,123 | | 20,772,002 | 18,861,534 | (1,870,468) | | | | | | | 7,810 | (1,530) | | 9,340 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Intergovernmental | 3,322,000 | 2,891,408 | (430,592) | | 14,000 | 12,041 | (1,959) | | | | | | | 744,500 | 83,794 | | 828,294 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Special assessments | 51,000 | 80,008 | 29,008 | | 14,000 | 12,041 | (1,959) | | | | | | | 27,054,003 | (5,301,060) | | 21,752,943 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rentals | 190,000 | 165,708 | (24,292) | | 242,250 | 374,170 | 131,920 | | \$5,000,000 | \$10,541 | (\$35,674) | | | 184,916 | 19,816 | | 203,732 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Investments | 816,300 | 807,422 | (8,878) | | 221,000 | 195,574 | (25,426) | | | | | | | 1,058,550 | 1,181,582 | | 2,240,132 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reimbursements | 2,280,900 | 2,064,336 | (216,564) | | 845,100 | 885,006 | 39,906 | | | | | | | 2,861,400 | 2,859,910 | | (1,491,490) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other | 147,350 | 134,720 | (12,630) | | 35,457,406 | 36,793,885 | (1,673,221) | | | | | | | 372,460 | 656,809 | | 284,349 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total revenues | 24,771,080 | 23,035,722 | (1,735,358) | | 775,000 | 756,409 | (18,591) | | 3,000,000 | 10,541 | (2,989,459) | | | 68,956,537 | (6,416,922) | | 62,539,615 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Expenditures: | | | | | | | | | | | | | | | | | | General government: | | | | | | | | | | | | | | | | | | Executive and legislative | 10,389,949 | 9,176,090 | 1,213,859 | | 2,119,671 | 1,660,611 | 459,060 | | | | | | | 12,509,620 | 10,836,701 | | 1,672,919 | Judicial | 4,680,586 | 4,190,022 | 490,564 | | 343,424 | 222,869 | 120,555 | | | | | | | 5,074,610 | 4,413,891 | | 660,719 | Public safety | 8,588,742 | 8,222,978 | 365,764 | | 1,481,574 | 1,307,102 | 174,472 | | | | | | | 10,070,516 | 9,570,080 | | 500,436 | Public works | 714,899 | 639,554 | 74,345 | | 6,856,074 | 6,154,760 | 701,314 | | 374,668 | 15,726 | 358,942 | | | 7,945,641 | 6,810,440 | | 1,135,201 | Health | 166,796 | 149,556 | 17,240 | | 13,534,899 | 798,444 | 12,746,455 | | | | | | | 14,500,139 | 13,684,455 | | 815,684 | Human services | 659,303 | 287,649 | 371,654 | | 15,991,747 | 15,669,605 | 322,142 | | | | | | | 16,938,899 | 16,329,108 | | 609,791 | Conservation and recreation | 386,785 | 388,186 | (1,401) | | | | | | | | | | | 386,785 | 388,186 | | (1,401) | Economic development and assistance | 609,188 | 609,188 | | | 1,329,773 | 813,623 | 516,150 | | | | | | | 1,329,773 | 813,623 | | 516,150 | Other | 907,800 | 346,751 | 561,049 | | 2,080,513 | 1,774,786 | 305,727 | | 8,210,021 | 7,347,065 | 1,162,956 | | | 2,689,701 | 1,774,786 | | 914,915 | Capital outlay | | | | | | | | | | | | | | | | | | Debt service | | | | | | | | | | | | | | | | | | Interest and fiscal charges | | | | | | | | | | | | | | | | | | Other | | | | | | | | | | | | | | | | | | Total expenditures | 27,391,897 | 23,773,040 | 3,618,857 | | 44,536,119 | 41,138,235 | 3,397,884 | | 8,884,689 | 7,362,791 | 1,521,898 | | | 86,219 | 86,219 | | 85,357,418 | Deficiency of revenues under expenditures | (2,620,817) | (737,318) | 1,883,499 | | (6,068,713) | (4,344,370) | 1,724,343 | | (5,884,689) | (7,352,250) | (1,467,561) | | | (15,534,267) | (13,411,548) | | 2,122,719 | Other financing sources (uses): | | | | | | | | | | | | | | | | | | Proceeds of bonds | | | | | | | | | | | | | | | | | | Proceeds of notes | | | | | | | | | | | | | | | | | | Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General government: | | | | | | | | | | | | | | | | | | Executive and legislative | 10,389,949 | 9,176,090 | 1,213,859 | | 2,119,671 | 1,660,611 | 459,060 | | | | | | | 12,509,620 | 10,836,701 | | 1,672,919 | Judicial | 4,680,586 | 4,190,022 | 490,564 | | 343,424 | 222,869 | 120,555 | | | | | | | 5,074,610 | 4,413,891 | | 660,719 | Public safety | 8,588,742 | 8,222,978 | 365,764 | | 1,481,574 | 1,307,102 | 174,472 | | | | | | | 10,070,516 | 9,570,080 | | 500,436 | Public works | 714,899 | 639,554 | 74,345 | | 6,856,074 | 6,154,760 | 701,314 | | 374,668 | 15,726 | 358,942 | | | 7,945,641 | 6,810,440 | | 1,135,201 | Health | 166,796 | 149,556 | 17,240 | | 13,534,899 | 798,444 | 12,746,455 | | | | | | | 14,500,139 | 13,684,455 | | 815,684 | Human services | 659,303 | 287,649 | 371,654 | | 15,991,747 | 15,669,605 | 322,142 | | | | | | | 16,938,899 | 16,329,108 | | 609,791 | Conservation and recreation | 386,785 | 388,186 | (1,401) | | | | | | | | | | | 386,785 | 388,186 | | (1,401) | Economic development and assistance | 609,188 | 609,188 | | | 1,329,773 | 813,623 | 516,150 | | | | | | | 1,329,773 | 813,623 | | 516,150 | Other | 907,800 | 346,751 | 561,049 | | 2,080,513 | 1,774,786 | 305,727 | | 8,210,021 | 7,347,065 | 1,162,956 | | | 2,689,701 | 1,774,786 | | 914,915 | Capital outlay | | | | | | | | | | | | | | | | | | Debt service | | | | | | | | | | | | | | | | | | Interest and fiscal charges | | | | | | | | | | | | | | | | | | Other | | | | | | | | | | | | | | | | | | Total expenditures | 27,391,897 | 23,773,040 | 3,618,857 | | 44,536,119 | 41,138,235 | 3,397,884 | | 8,884,689 | 7,362,791 | 1,521,898 | | | 86,219 | 86,219 | | 85,357,418 | Deficiency of revenues under expenditures | (2,620,817) | (737,318) | 1,883,499 | | (6,068,713) | (4,344,370) | 1,724,343 | | (5,884,689) | (7,352,250) | (1,467,561) | | | (15,534,267) | (13,411,548) | | 2,122,719 | Other financing sources (uses): | | | | | | | | | | | | | | | | | | Proceeds of bonds | | | | | | | | | | | | | | | | | | Proceeds of notes | | | | | | | | | | | | | | | | | | Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Executive and legislative | 10,389,949 | 9,176,090 | 1,213,859 | | 2,119,671 | 1,660,611 | 459,060 | | | | | | | 12,509,620 | 10,836,701 | | 1,672,919 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Judicial | 4,680,586 | 4,190,022 | 490,564 | | 343,424 | 222,869 | 120,555 | | | | | | | 5,074,610 | 4,413,891 | | 660,719 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Public safety | 8,588,742 | 8,222,978 | 365,764 | | 1,481,574 | 1,307,102 | 174,472 | | | | | | | 10,070,516 | 9,570,080 | | 500,436 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Public works | 714,899 | 639,554 | 74,345 | | 6,856,074 | 6,154,760 | 701,314 | | 374,668 | 15,726 | 358,942 | | | 7,945,641 | 6,810,440 | | 1,135,201 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Health | 166,796 | 149,556 | 17,240 | | 13,534,899 | 798,444 | 12,746,455 | | | | | | | 14,500,139 | 13,684,455 | | 815,684 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Human services | 659,303 | 287,649 | 371,654 | | 15,991,747 | 15,669,605 | 322,142 | | | | | | | 16,938,899 | 16,329,108 | | 609,791 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Conservation and recreation | 386,785 | 388,186 | (1,401) | | | | | | | | | | | 386,785 | 388,186 | | (1,401) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Economic development and assistance | 609,188 | 609,188 | | | 1,329,773 | 813,623 | 516,150 | | | | | | | 1,329,773 | 813,623 | | 516,150 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other | 907,800 | 346,751 | 561,049 | | 2,080,513 | 1,774,786 | 305,727 | | 8,210,021 | 7,347,065 | 1,162,956 | | | 2,689,701 | 1,774,786 | | 914,915 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital outlay | | | | | | | | | | | | | | | | | | Debt service | | | | | | | | | | | | | | | | | | Interest and fiscal charges | | | | | | | | | | | | | | | | | | Other | | | | | | | | | | | | | | | | | | Total expenditures | 27,391,897 | 23,773,040 | 3,618,857 | | 44,536,119 | 41,138,235 | 3,397,884 | | 8,884,689 | 7,362,791 | 1,521,898 | | | 86,219 | 86,219 | | 85,357,418 | Deficiency of revenues under expenditures | (2,620,817) | (737,318) | 1,883,499 | | (6,068,713) | (4,344,370) | 1,724,343 | | (5,884,689) | (7,352,250) | (1,467,561) | | | (15,534,267) | (13,411,548) | | 2,122,719 | Other financing sources (uses): | | | | | | | | | | | | | | | | | | Proceeds of bonds | | | | | | | | | | | | | | | | | | Proceeds of notes | | | | | | | | | | | | | | | | | | Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Debt service | | | | | | | | | | | | | | | | | | Interest and fiscal charges | | | | | | | | | | | | | | | | | | Other | | | | | | | | | | | | | | | | | | Total expenditures | 27,391,897 | 23,773,040 | 3,618,857 | | 44,536,119 | 41,138,235 | 3,397,884 | | 8,884,689 | 7,362,791 | 1,521,898 | | | 86,219 | 86,219 | | 85,357,418 | Deficiency of revenues under expenditures | (2,620,817) | (737,318) | 1,883,499 | | (6,068,713) | (4,344,370) | 1,724,343 | | (5,884,689) | (7,352,250) | (1,467,561) | | | (15,534,267) | (13,411,548) | | 2,122,719 | Other financing sources (uses): | | | | | | | | | | | | | | | | | | Proceeds of bonds | | | | | | | | | | | | | | | | | | Proceeds of notes | | | | | | | | | | | | | | | | | | Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest and fiscal charges | | | | | | | | | | | | | | | | | | Other | | | | | | | | | | | | | | | | | | Total expenditures | 27,391,897 | 23,773,040 | 3,618,857 | | 44,536,119 | 41,138,235 | 3,397,884 | | 8,884,689 | 7,362,791 | 1,521,898 | | | 86,219 | 86,219 | | 85,357,418 | Deficiency of revenues under expenditures | (2,620,817) | (737,318) | 1,883,499 | | (6,068,713) | (4,344,370) | 1,724,343 | | (5,884,689) | (7,352,250) | (1,467,561) | | | (15,534,267) | (13,411,548) | | 2,122,719 | Other financing sources (uses): | | | | | | | | | | | | | | | | | | Proceeds of bonds | | | | | | | | | | | | | | | | | | Proceeds of notes | | | | | | | | | | | | | | | | | | Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | | | | Total expenditures | 27,391,897 | 23,773,040 | 3,618,857 | | 44,536,119 | 41,138,235 | 3,397,884 | | 8,884,689 | 7,362,791 | 1,521,898 | | | 86,219 | 86,219 | | 85,357,418 | Deficiency of revenues under expenditures | (2,620,817) | (737,318) | 1,883,499 | | (6,068,713) | (4,344,370) | 1,724,343 | | (5,884,689) | (7,352,250) | (1,467,561) | | | (15,534,267) | (13,411,548) | | 2,122,719 | Other financing sources (uses): | | | | | | | | | | | | | | | | | | Proceeds of bonds | | | | | | | | | | | | | | | | | | Proceeds of notes | | | | | | | | | | | | | | | | | | Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total expenditures | 27,391,897 | 23,773,040 | 3,618,857 | | 44,536,119 | 41,138,235 | 3,397,884 | | 8,884,689 | 7,362,791 | 1,521,898 | | | 86,219 | 86,219 | | 85,357,418 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Deficiency of revenues under expenditures | (2,620,817) | (737,318) | 1,883,499 | | (6,068,713) | (4,344,370) | 1,724,343 | | (5,884,689) | (7,352,250) | (1,467,561) | | | (15,534,267) | (13,411,548) | | 2,122,719 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other financing sources (uses): | | | | | | | | | | | | | | | | | | Proceeds of bonds | | | | | | | | | | | | | | | | | | Proceeds of notes | | | | | | | | | | | | | | | | | | Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Proceeds of bonds | | | | | | | | | | | | | | | | | | Proceeds of notes | | | | | | | | | | | | | | | | | | Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Proceeds of notes | | | | | | | | | | | | | | | | | | Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Proceeds from sale of fixed assets | | | | | | | | | | | | | | | | | | Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fund transfers from other funds | | | | | | | | | | | | | | | | | | Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Advance from other funds | | | | | | | | | | | | | | | | | | Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operating transfers in | | | | | | | | | | | | | | | | | | Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operating transfers out | | | | | | | | | | | | | | | | | | Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other financing sources (uses) | | | | | | | | | | | | | | | | | | Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total other financing sources (uses) | | | | | | | | | | | | | | | | | | Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (6,712,482) | (4,070,863) | 2,641,619 | | (4,868,681) | (2,835,610) | 2,033,071 | | (584,719) | (5,495,928) | (4,911,209) | | | (12,125,990) | (12,272,293) | | (146,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fund balances, January 1 (Restated) | 7,587,402 | 7,587,402 | | | 0 | 6,283,374 | 6,283,374 | | 864,333 | 864,333 | | | | 14,874,375 | 14,874,375 | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prior year encumbrances appropriated | 2,134,614 | 2,134,614 | | | 0 | 3,577,946 | 3,577,946 | | 429,730 | 429,730 | | | | 6,142,290 | 6,142,290 | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fund balances, December 31 | \$3,009,534 | \$3,651,153 | \$641,619 | | \$4,992,639 | \$7,025,710 | \$2,033,071 | | \$709,344 | \$4,201,865 | (\$4,911,209) | | | \$8,999,735 | \$8,744,372 | | (\$255,363) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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, 2001

| | <u>Proprietary Fund Types</u> | | Total (Memorandum Only) |
|---------------------------------------------------------------------------|-------------------------------|-----------------------------|-------------------------------|
| | <u>Enterprise</u> | <u>Internal Service</u> | |
| Operating revenues: | | | |
| Charges for services | \$13,957,427 | \$8,183,851 | \$22,141,278 |
| Other operating revenues | 698,190 | 255,331 | 953,521 |
| Total operating revenues | 14,655,617 | 8,439,182 | 23,094,799 |
| Operating expenses: | | | |
| Personal services | 3,035,647 | 2,969,848 | 6,005,495 |
| Contractual services | 1,744,766 | 672,587 | 2,417,353 |
| Materials and supplies | 2,212,212 | 356,090 | 2,568,302 |
| Depreciation and amortization | 3,286,903 | | 3,286,903 |
| Claims expense | | 5,476,492 | 5,476,492 |
| Landfill closure and post-closure costs | 4,435,787 | | 4,435,787 |
| Other operating expense | 374,611 | | 374,611 |
| Total operating expenses | 15,089,926 | 9,475,017 | 24,564,943 |
| Operating loss | (434,309) | (1,035,835) | (1,470,144) |
| Nonoperating revenues (expenses): | | | |
| Interest expense and fiscal charges | (1,935,314) | | (1,935,314) |
| Investment earnings | 262,586 | | 262,586 |
| Intergovernmental revenue | 1,055,482 | | 1,055,482 |
| Contributions from developers | 1,071,339 | | 1,071,339 |
| Total nonoperating revenues | 454,093 | | 454,093 |
| Net income (loss) before operating transfers | 19,784 | (1,035,835) | (1,016,051) |
| Operating transfers in | | 94,839 | 94,839 |
| Operating transfers (out) | (45,000) | | (45,000) |
| Net loss | (25,216) | (940,996) | (966,212) |
| Retained earnings/(accumulated deficit), January 1(Restated) | (2,149,361) | 508,711 | (1,640,650) |
| Accumulated deficit, December 31 | <u>(\$2,174,577)</u> | <u>(\$432,285)</u> | <u>(\$2,606,862)</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, 2001

| | <u>Double S Industries</u> |
|------------------------------------------------------|--------------------------------|
| Operating revenues | |
| In-kind contributed services | \$141,747 |
| Contracts, in-house | 106,750 |
| Contracts, outside service. | 72,876 |
| Concession income | 8,574 |
| Interest | 9,982 |
| Cash contributions | 210 |
| Other | <u>92</u> |
| Total operating revenues | <u>340,231</u> |
| Operating expenses | |
| Program expenses | 292,485 |
| General and administrative expenses. | <u>46,620</u> |
| Total operating expenses. | <u>339,105</u> |
| Change in net assets from operations | <u>1,126</u> |
| Nonoperating revenue | |
| Decrease in unrealized loss on investments | <u>335</u> |
| Total nonoperating revenue | <u>335</u> |
| Increase in unrestricted net assets. | <u>1,461</u> |
| Increase in net assets | 1,461 |
| Net assets, January 1 | <u>252,240</u> |
| Net assets, December 31 | <u><u>\$253,701</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, 2001

| | Proprietary Fund Types | | Total (Memorandum Only) |
|---------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------|-------------------------------|
| | Enterprise | Internal Service | |
| Cash flows from operating activities: | | | |
| Cash received from charges for services | \$13,592,199 | \$8,213,081 | \$21,805,280 |
| Cash received from other operations | 753,469 | 227,489 | 980,958 |
| Cash payments for personal services | (3,036,532) | (2,948,880) | (5,985,412) |
| Cash payments for contract services | (2,102,191) | (592,176) | (2,694,367) |
| Cash payments for materials and supplies | (2,677,663) | (356,090) | (3,033,753) |
| Cash payments for claims. | | (5,154,333) | (5,154,333) |
| | | | |
| Net cash provided by (used in) operating activities | 6,529,282 | (610,909) | 5,918,373 |
| Cash flows from noncapital financing activities: | | | |
| Cash received from nonoperating grants | 309,098 | | 309,098 |
| Transfers (out) to other funds | (45,000) | | (45,000) |
| Transfers in from other funds | | 94,839 | 94,839 |
| | | | |
| Net cash provided by noncapital financing activities | 264,098 | 94,839 | 358,937 |
| Cash flows from capital and related financing activities: | | | |
| Acquisition of capital assets. | (9,041,163) | | (9,041,163) |
| Proceeds from issuance of bonds | 8,000,000 | | 8,000,000 |
| Proceeds from issuance of notes | 1,584,501 | | 1,584,501 |
| Principal payments-capital lease | (82,108) | | (82,108) |
| Interest payments-capital lease | (14,612) | | (14,612) |
| Principal retirement. | (8,444,307) | | (8,444,307) |
| Interest paid | (2,012,100) | | (2,012,100) |
| | | | |
| Net cash used in capital and related financing activities | (10,009,789) | | (10,009,789) |
| Cash flows from investing activities: | | | |
| Interest received. | 256,998 | | 256,998 |
| | | | |
| Net cash provided by investing activities | 256,998 | | 256,998 |
| Net decrease in cash and cash equivalents. | | | |
| | (2,959,411) | (516,070) | (3,475,481) |
| Cash and cash equivalents at January 1 | | | |
| | 13,379,526 | 1,718,865 | 15,098,391 |
| Cash and cash equivalents at December 31 | | | |
| | \$10,420,115 | \$1,202,795 | \$11,622,910 |
| Reconciliation of operating loss to net cash provided by (used in) operating activities: | | | |
| Operating loss. | (\$434,309) | (\$1,035,835) | (\$1,470,144) |
| Adjustments to reconcile operating loss to net cash provided by (used in) operating activities: | | | |
| Depreciation and amortization | 3,286,903 | | 3,286,903 |
| Changes in assets and liabilities: | | | |
| Increase in materials and supplies inventory. | (5,650) | | (5,650) |
| Decrease (increase) in accounts receivable | (411,737) | 1,388 | (410,349) |
| Decrease in special assessments receivable | 30,405 | | 30,405 |
| Increase (decrease) in accounts payable. | (712,889) | 80,411 | (632,478) |
| Decrease in deferred revenue | (30,405) | | (30,405) |
| Decrease in accrued wages and benefits. | | (5,066) | (5,066) |
| Decrease in compensated absences payable. | | (10,725) | (10,725) |
| Increase in claims payable. | | 322,159 | 322,159 |
| Increase in pension obligation payable | | 36,759 | 36,759 |
| Increase in estimated landfill closure costs | 4,435,787 | | 4,435,787 |
| Increase in due to other governments | 249,767 | | 249,767 |
| Increase in due to other funds. | 19,622 | | 19,622 |
| Increase in unamortized premiums | 101,788 | | 101,788 |
| | | | |
| Net cash provided by (used in) operating activities | \$6,529,282 | (\$610,909) | \$5,918,373 |
| Noncash Investing, Capital, and Financing Activities: Capital lease financing totaled \$357,427 in 2001 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, 2001

| | Double S Industries |
|----------------------------------------------------------------------------------------------|------------------------|
| Cash flows from operating activities: | |
| Increase in net assets | \$1,461 |
| Adjustments to reconcile increase in net assets to net cash used in operating activities: | |
| Depreciation. | 4,717 |
| Changes in operating assets and liabilities: | |
| Increase in accounts receivable | (1,130) |
| Increase in Erie County MR/DD | |
| Board receivable | (199) |
| Decrease in receivable, other | 3,300 |
| Increase in prepaid expenses. | (6) |
| Increase in accounts payable. | 2,451 |
| Increase in payroll and sales tax payable | 312 |
| Decrease in accrued payroll and vacation | (13,200) |
| Decrease in accrued payroll taxes and insurance | (75) |
| Net cash used in operating activities | (2,369) |
| Cash flows from investing activities: | |
| Purchase of property. | (3,384) |
| Net cash used in investing activities | (3,384) |
| Net decrease in cash and cash equivalents | (5,753) |
| Cash and cash equivalents at January 1. | 217,609 |
| Cash and cash equivalents at December 31. | \$211,856 |

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, 2001

| | <u>Fiduciary Fund Type</u> |
|---------------------------------------------------------------|--------------------------------|
| | <u>Investment Trust</u> |
| Revenues: | |
| Interest | <u>\$18,237</u> |
| Total revenues | 18,237 |
| Net increase in assets resulting from operations | 18,237 |
| Net capital transactions. | <u>111,769</u> |
| Total increase in net assets. | 130,006 |
| Net assets at January 1 | <u>430,360</u> |
| Net assets at December 31 | <u><u>\$560,366</u></u> |

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, 2001

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.

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

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, 2001

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

JOINT VENTURES WITHOUT 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. 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 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 as of 12/31/00, manages the Airport 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.

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 2001.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

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:

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).

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

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.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

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 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.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

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.

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.

Revenues - Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year-end.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 6). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fines and forfeitures, fees and special assessments.

Deferred Revenue

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Delinquent property taxes and property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance fiscal year 2002 operations, have been recorded as deferred revenues. Special assessments not received within the available period and grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On the modified accrual basis of accounting, receivables that will not be collected within the available period have also been reported as deferred revenue.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

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.

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 2001.

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, 2001

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 18 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 2001, investments were limited to STAR Ohio, certificates of deposit, U.S. Treasury Notes, federal agency securities, 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, 2001

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, 2001.

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 2001 was \$1,837,799, which includes \$1,357,745 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.

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:

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001**

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

**Statement of Net Assets
December 31, 2001**

| | |
|---------------------------------------------------------------|----------------------------|
| <u>Assets:</u> | |
| Equity in Pooled Cash and Cash Equivalents | \$41,031,411 |
| Interest Receivable | <u>80,069</u> |
| <i>Total Assets</i> | <u><u>\$41,111,480</u></u> |
| | |
| Net Assets Held in Trust for Pool Participants: | |
| Internal Portion | \$40,551,114 |
| External Portion | <u>560,366</u> |
| <i>Total Net Assets Held in Trust for Pool Participants</i> | <u><u>\$41,111,480</u></u> |
| | |
| <u>Revenues:</u> | |
| Interest | <u>\$ 2,296,049</u> |
| <i>Total Revenues</i> | <u>2,296,049</u> |
| <i>Total Increase in Assets Resulting from Operations</i> | 2,296,049 |
| Distribution to Participants | (2,470,633) |
| Net Capital Transactions | <u>(3,441,178)</u> |
| <i>Total Decrease in Net Assets</i> | (3,615,762) |
| Net Assets, January 1, 2001 | <u>44,727,242</u> |
| Net Assets, December 31, 2001 | <u><u>\$41,111,480</u></u> |

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

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

During 2001, the County increased its capitalization threshold to \$5,000, from the previous threshold of \$1,000. Balances in both the General Fixed Asset Account Group and the Enterprise funds have been restated (see Note 3).

Using a capitalization threshold of \$5,000, fixed asset values are determined by assigning original acquisition cost when such information is available. In cases where supporting documentation is not available, the acquisition cost is 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.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

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

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, as 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, 2001

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, claims and judgements, compensated absences, and contractually required pension contributions 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, 2001

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, revolving loans receivable, and the net assets available for distribution to external investment pool participants.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

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.
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. 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, 2001

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

P. 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 reserve 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.

Q. 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.

R. 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, 2001

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. CHANGE IN ACCOUNTING PRINCIPLE

GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions and GASB Statement No. 36 Recipient Reporting for Certain Shared Nonexchange Revenues, an amendment of GASB Statement No. 33 were implemented during fiscal 2001. These statements pertain to the financial reporting of certain types of revenue received by the County for which no value is given in return, including derived tax revenues, imposed nonexchange transactions, government-mandated nonexchange transactions and voluntary nonexchange transactions. At December 31, 2000, the effect on fund balances as a result of implementing GASB Statements 33 and 36 was not considered material.

B. ACCOUNTING CHANGES

In addition to the effect of the implementation of GASB's No. 33 and 36, the County during the year also reclassified a previously reported Agency fund to the Special Revenue funds. Additionally, during 2001 the County increased its threshold for capitalizing fixed assets from \$1,000 to \$5,000 and changed the useful life of some fixed assets used in landfill operations. Of these changes, only the change in threshold was considered material, but the following changes were nonetheless recorded :

| | <u>Previously Reported December 31, 2000</u> | <u>Adjustment</u> | <u>Restated January 1, 2001</u> |
|---------------------------------|--------------------------------------------------|-------------------|-------------------------------------|
| <u>General Fund</u> | | | |
| Implementation of GASBS 33 & 36 | \$ 10,518,884 | \$ 327,175 | \$ 10,846,059 |
| <u>Special Revenue Funds</u> | | | |
| Implementation of GASBS 33 & 36 | 9,846,114 | 115,438 | |
| Fund reclassification | | 213,217 | 10,174,769 |
| <u>Enterprise Funds</u> | | | |
| Fixed Assets | 104,615,949 | (4,275,585) | 100,340,364 |
| Accumulated Depreciation | (37,015,121) | 5,359,746 | (31,655,375) |
| Accumulated Deficit | (3,233,522) | 1,084,161 | (2,149,361) |
| Total Fund Equity | 43,388,440 | 1,084,161 | 44,472,601 |
| <u>General Fixed Assets</u> | 41,055,203 | (3,053,439) | 38,001,764 |

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001**

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

C. 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>Special Revenue Funds</u> | |
| Senior Citizens Levy | \$58 |

The following funds had appropriations in excess of estimated revenues plus available balances for the year ended December 31, 2001:

| <u>Fund Type/Fund</u> | <u>Excess</u> |
|-------------------------------|---------------|
| <u>Special Revenue Funds</u> | |
| Public Assistance | \$30,810 |
| Sheriff Federal Funds | 14,950 |
| Crime Victim Assistance | 4,718 |
| Senior Citizens Levy | 2,406 |
| Solid Waste District | 42,859 |
| CDBG | 51,646 |
| MRDD | 3,284 |
| <u>Capital Projects Funds</u> | |
| Road Improvements | 1,200 |

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

D. DEFICIT RETAINED EARNINGS/FUND BALANCE

Retained earnings/fund balance at December 31, 2001 included the following individual fund deficits:

| | <u>Deficit Retained Earnings/ Fund Balance</u> |
|----------------------------------|----------------------------------------------------|
| <u>Enterprise Funds</u> | |
| Landfill | \$(7,048,207) |
| Sewer | (848,670) |
| <u>Internal Service Funds</u> | |
| Sanitary Engineering | (336,340) |
| Employee Benefits Self-Insurance | (95,945) |
| <u>Special Revenue Funds</u> | |
| Benchmark Drug Grant | (1,919) |
| <u>Expendable Trust Funds</u> | |
| Children's Trust | (1,363) |

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.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

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;
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;

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

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

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.

Cash in Segregated Accounts: At year-end, \$2,542,687 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 and Cash Equivalents".

Cash on Hand: At year-end, the County had \$132,035 in undeposited cash on hand (\$129,913 cash on hand with the County Treasurer and \$2,122 cash on hand with departments), which is included on the combined balance sheet as part of "Equity in Pooled Cash and Cash Equivalents", but is not included in the total amount of deposits reported below.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

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

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 \$12,761,062 and the bank balance was \$17,722,139. Both amounts include non-negotiable certificates of deposit and cash in segregated accounts.

1. \$2,890,615 was covered by federal depository insurance; and
2. \$8,904,505 was covered by specific securities held by the pledging banks' trust department in the name of the County; and
3. \$5,927,019 was covered by pooled collateral held by the pledging banks' trust department in the name of the County.

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.

| | Category 1 | Category 2 | Fair Value |
|--------------------------------------------|--------------------|--------------------|---------------------|
| Federal Agency Securities | | \$7,217,918 | \$ 7,217,918 |
| U.S. Treasury Notes | \$1,032,657 | | 1,032,657 |
| County Notes | 175,000 | | 175,000 |
| Investments Not Subject to Categorization: | | | |
| Investment in State Treasurer's | | | |
| Investment Pool (STAR Ohio) | | | 22,255,426 |
| Total Investments | <u>\$1,207,657</u> | <u>\$7,217,918</u> | <u>\$30,681,001</u> |

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

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

The Treasury Notes mature in September, 2002 and January, 2003. The Federal Agency securities have maturity dates ranging from February, 2003 to September, 2003.

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.

A reconciliation between the classifications of cash and 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 | \$ 41,031,411 | |
| Investments of the Cash Management Pool: | | |
| Federal Agency Securities | (7,217,918) | \$ 7,217,918 |
| U.S. Treasury Notes | (1,032,657) | 1,032,657 |
| County Notes | (175,000) | 175,000 |
| STAR Ohio | (21,643,654) | 21,643,654 |
| Cash on Hand | (132,035) | |
| Cash in Segregated Accounts | 2,542,687 | |
| Investments in Segregated Accounts: | | |
| STAR Ohio | <u>(611,772)</u> | <u>611,772</u> |
| GASB Statement No. 3 | <u>\$ 12,761,062</u> | <u>\$30,681,001</u> |

B. COMPONENT UNIT

At year-end, the carrying amount of Double S Industries cash and deposits was \$211,856. 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, 2001

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund balances at December 31, 2001 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 | \$112,699 | |
| <u>Special Revenue Funds</u> | | |
| Motor Vehicle & Gas Tax | 969 | \$ (12,937) |
| Hotel/Motel Tax | | (643) |
| Disaster Services | | (92) |
| Dog and Kennel | | (460) |
| Public Assistance | | (21,552) |
| Children's Services | | (1,542) |
| Child Support Enforcement Agency | | (3,133) |
| Solid Waste District | 12,467 | |
| CDBG | | (551) |
| Erie County Care Facility | | (16,627) |
| MRDD | | (6,168) |
| Public Defender | | (1,718) |
| Federal Justice Grant | <u> </u> | <u>(41,090)</u> |
| Total Special Revenue Funds | 13,436 | (106,513) |
| <u>Enterprise Funds</u> | | |
| Sewer | | (494) |
| Water | | (5,561) |
| Landfill | <u> </u> | <u>(13,567)</u> |
| Total Enterprise Funds | <u> </u> | <u>(19,622)</u> |
| Total Quasi-External Transactions | <u>\$126,135</u> | <u>\$(126,135)</u> |

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

B. A reconciliation of the County's operating transfers for 2001 is as follows:

| | <u>Transfers In</u> | <u>Transfers (Out)</u> |
|------------------------------------|---------------------------|-----------------------------|
| General Fund | \$ 694,992 | \$(4,051,121) |
| <u>Special Revenue Funds</u> | | |
| Public Assistance | 752,522 | (240,122) |
| Children's Services | 1,430,000 | (450,000) |
| Title Administration | | (500,000) |
| Motor Vehicle Gas Tax | 1,138 | |
| Erie County Care Facility | | (214,679) |
| Solid Waste District | 45,000 | |
| Public Defender | 536,000 | |
| Federal Justice Grant | <u>142,500</u> | <u> </u> |
| Total Special Revenue Funds | 2,907,160 | (1,404,801) |
| <u>Debt Service Funds</u> | | |
| General Obligation Bond Retirement | 1,005,930 | |
| <u>Capital Projects Funds</u> | | |
| Asset Acquisition | 600,000 | |
| Osborne Drive | | (1,999) |
| Building Construction | <u>200,000</u> | <u> </u> |
| Total Capital Projects Funds | 800,000 | (1,999) |
| <u>Enterprise Funds</u> | | |
| Landfill | | (45,000) |
| <u>Internal Service Funds</u> | | |
| Employee Benefits Self-Insurance | <u>94,839</u> | <u> </u> |
| Total Operating Transfers | <u><u>\$5,502,921</u></u> | <u><u>\$(5,502,921)</u></u> |

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001**

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

C. Interfund balances at December 31, 2001, consist of the following individual fund receivables and payables which are short term in nature (outstanding less than one year):

| | <u>Interfund Loans Receivable</u> | <u>Interfund Loans (Payable)</u> |
|-----------------------------------|---------------------------------------|--------------------------------------|
| General Fund | \$6,401 | |
| <u>Special Revenue Funds</u> | | |
| Community Development Block Grant | _____ | <u>\$(6,401)</u> |
| Total Interfund Loans | <u>\$6,401</u> | <u>\$(6,401)</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 of 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, 2001

NOTE 6 - PROPERTY TAXES - (Continued)

The total assessed valuation upon which taxes were collected in fiscal 2001 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, 2001

NOTE 6 - PROPERTY TAXES - (Continued)

Since the current levy is not intended to finance 2001 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 2002 are shown as 2001 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, 2001, 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 reasonable 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 | \$3,698,871 |
| Permissive Sales Tax | 2,362,777 |
| Due from Other Governments | 1,408,153 |
| <u>Special Revenue Funds</u> | |
| Real and Other Taxes | 5,311,384 |
| Due from Other Governments | 4,484,896 |
| <u>Debt Service Fund</u> | |
| Special Assessments | 4,149,519 |
| <u>Enterprise Funds</u> | |
| Special Assessments | 329,899 |
| Accounts | |
| Charges for services | 2,078,671 |
| Due from Other governments | 746,384 |

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

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 2001.

| | |
|-------------------------------------|------------------|
| Balance of loans receivable, 1/1/01 | \$278,597 |
| Principal payments received in 2001 | (51,552) |
| New loans issued in 2001 | <u>52,865</u> |
| Loans receivable, 12/31/01 | <u>\$279,910</u> |

NOTE 9 - FIXED ASSETS

A summary of the enterprise funds and the component unit's fixed assets at December 31, 2001 follows:

| | Primary Government <u>Enterprise</u> | Double S <u>Industries</u> |
|-------------------------------|--------------------------------------------|-------------------------------|
| Land | \$ 2,580,634 | \$ 5,168 |
| Land Improvements | 2,684,562 | |
| Buildings & Infrastructure | 93,209,739 | |
| Equipment & Vehicles | 8,669,518 | 70,314 |
| Construction-in-Progress | <u>3,665,840</u> | |
| Total | 110,810,293 | 75,482 |
| Less Accumulated Depreciation | <u>(34,928,481)</u> | <u>(52,185)</u> |
| Net Fixed Assets | <u>\$ 75,881,812</u> | <u>\$ 23,297</u> |

A summary of the changes in general fixed assets during 2001 follows:

| | Restated Balance January 1, <u>2001</u> | <u>Additions</u> | <u>Reductions</u> | Balance December 31, <u>2001</u> |
|----------------------------|--------------------------------------------------|--------------------|-------------------|----------------------------------------|
| Land | \$ 1,574,088 | \$ 186,957 | | \$ 1,761,045 |
| Buildings and Improvements | 29,787,663 | 131,926 | \$(60,000) | 29,859,589 |
| Vehicles and Equipment | 6,640,013 | 1,992,837 | (26,853) | 8,605,997 |
| Construction-in-Progress | | <u>839,694</u> | | <u>839,694</u> |
| Total General Fixed Assets | <u>\$38,001,764</u> | <u>\$3,151,414</u> | <u>\$(86,853)</u> | <u>\$41,066,325</u> |

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 10 - 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 \$681,307. 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 2001 totaled \$55,849 in the General fund and \$82,108 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.

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, 2001:

| <u>Year Ending December 31</u> | <u>GLTOAG</u> | <u>Enterprise</u> |
|------------------------------------------------|------------------|-------------------|
| 2002 | \$ 99,876 | \$150,588 |
| 2003 | 15,571 | 134,065 |
| 2004 | 15,572 | 80,804 |
| 2005 | | 80,804 |
| 2006 | _____ | <u>53,869</u> |
| Total Future Minimum Lease Payments | 131,019 | 500,130 |
| Less: Amount Representing Interest | <u>(7,994)</u> | <u>(46,889)</u> |
| Present Value of Future Minimum Lease Payments | <u>\$123,025</u> | <u>\$453,241</u> |

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001**

NOTE 11 - LONG-TERM OBLIGATIONS

A. The following is a summary of the changes in the County's long-term obligations during 2001:

| | Maturity Date | Interest Rate | Balance 1/1/01 | Additions | Reductions | Outstanding 12/31/01 |
|-----------------------------------------------------------------|------------------|------------------|-------------------|-----------|---------------|-------------------------|
| <u>General Long-Term Obligations:</u> | | | | | | |
| <u>General Obligation Bonds - Unvoted:</u> | | | | | | |
| 1987 Human Services Building | 2012 | 7.375% | \$ 720,000 | | \$ (60,000) | \$ 660,000 |
| 1993 Refunding | 2016 | 2.75-5.00% | 710,000 | | (40,000) | 670,000 |
| 1997 Energy Conservation | 2017 | 4.736% | 785,800 | | (96,800) | 689,000 |
| 1998 Refunding | 2019 | 3.05-4.75% | 6,495,000 | | (270,000) | 6,225,000 |
| 1999 Courthouse Improvements | 2007 | 3.85-4.80% | 715,000 | | (90,000) | 625,000 |
| Total General Obligation Bonds | | | 9,425,800 | | (556,800) | 8,869,000 |
| <u>Special Assessment Bonds with Government Commitment:</u> | | | | | | |
| 1982 Sewer | 2002 | 12.75% | 55,000 | | (25,000) | 30,000 |
| 1982 Water | 2002 | 12.75% | 30,000 | | (14,000) | 16,000 |
| 1984 Sewer | 2004 | 9.625% | 140,000 | | (35,000) | 105,000 |
| 1985 Sewer | 2005 | 8.875% | 485,000 | | (95,000) | 390,000 |
| 1986 Sewer | 2006 | 6.75% | 870,000 | | (145,000) | 725,000 |
| 1991 Hickory Drive | 2011 | 6.55% | 27,500 | | (2,000) | 25,500 |
| 1995 Glidden Riverport | 2015 | 5.75% | 505,000 | | (20,000) | 485,000 |
| 1996 Parker Road | 2016 | 5.90% | 250,000 | | (10,000) | 240,000 |
| 1996 Joppa Road | 2016 | 6.375% | 56,000 | | (2,000) | 54,000 |
| 1997 Maple Avenue | 2017 | 4.87-5.00% | 81,000 | | (3,000) | 78,000 |
| 1998 Kneisel Road | 2019 | 3.05-4.60% | 210,000 | | (10,000) | 200,000 |
| 1999 Sweetbriar Drainage | 2014 | 3.85-4.80% | 1,055,000 | | (130,000) | 925,000 |
| Total Special Assessment Bonds | | | 3,764,500 | | (491,000) | 3,273,500 |
| Other Long-Term Obligations: | | | | | | |
| Capital Leases | | | 178,874 | | (55,849) | 123,025 |
| Compensated Absences | | | 1,479,012 | \$285,943 | | 1,764,955 |
| Total Other Long-Term Obligations | | | 1,657,886 | 285,943 | (55,849) | 1,887,980 |
| Total General Long-Term Obligations | | | \$14,848,186 | \$285,943 | \$(1,103,649) | \$14,030,480 |

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001**

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

| | <u>Maturity</u> <u>Date</u> | <u>Interest</u> <u>Rate</u> | <u>Balance</u> <u>1/1/01</u> | <u>Additions</u> | <u>Reductions</u> | <u>Outstanding</u> <u>12/31/01</u> |
|-------------------------------------------------------|--------------------------------|--------------------------------|---------------------------------|------------------|-------------------|---------------------------------------|
| <u>Enterprise Fund Obligations:</u> | | | | | | |
| <u>General Obligation Bonds - Unvoted:</u> | | | | | | |
| Water | | | | | | |
| 1993 Refunding | 2016 | 2.75-5.00% | \$ 2,763,872 | \$ 18,154 | \$(145,000) | \$2,637,026 |
| 1995 Hayes Avenue Line | 2015 | 5.75% | 300,000 | | (15,000) | 285,000 |
| 1996 Billing Road Water Tank | 2016 | 5.90% | 485,000 | | (20,000) | 465,000 |
| 1997 Maple Avenue/S.R. 6 & 269 Line | 2017 | 4.875-5.00% | 433,200 | | (10,200) | 423,000 |
| 1998 Camp/Hull/Boos Roads Line | 2019 | 3.05-4.60% | 545,000 | | (20,000) | 525,000 |
| 1999 S.R. 101 Line | 2019 | 3.85-5.625% | 510,000 | | (15,000) | 495,000 |
| 1999 U.S. 250 Line Relocation | 2019 | 3.85-5.625% | 750,000 | | (25,000) | 725,000 |
| 2000 Columbus Ave./US 250 Line Improvement | 2020 | 4.3-5.5% | 1,170,000 | | (30,000) | 1,140,000 |
| 2000 S.R. 4 Water Line Improvement | 2020 | 4.3-5.5% | 500,000 | | (15,000) | 485,000 |
| 2001 S. Columbus/Taylor Road Waterline | 2021 | 3.0-5.5% | | 870,000 | | 870,000 |
| 2001 Mason Road/Taylor Road Waterline | 2021 | 3.0-5.5% | | 335,000 | | 335,000 |
| 2001 Marshall Avenue Waterline | 2021 | 3.0-5.5% | | 440,000 | | 440,000 |
| 2001 Maple Avenue/Bardwell Waterline | 2021 | 3.0-5.5% | | 510,000 | | 510,000 |
| Sewer | | | | | | |
| 1992 Marshall Avenue Pump Station | 2012 | 6.05% | 390,000 | | (20,000) | 370,000 |
| 1993 Refunding | 2016 | 2.75-5.00% | 2,957,995 | 25,085 | (175,000) | 2,808,080 |
| 1996 Cleveland Road Trunk Line | 2016 | 5.90% | 440,000 | | (15,000) | 425,000 |
| 1999 Rye Beach Trunk Line | 2019 | 3.85-5.625% | 2,180,000 | | (70,000) | 2,110,000 |
| 1999 Cleveland Road Main Extension | 2019 | 3.85-5.625% | 485,000 | | (15,000) | 470,000 |
| 2000 Ruggles/Mitiwanga Sewer Rehabilitation | 2020 | 4.3-5.5% | 170,000 | | (5,000) | 165,000 |
| 2001 Ruggles/Mitiwanga West Sewerline | 2021 | 3.0-5.5% | | 825,000 | | 825,000 |
| 2001 Columbus Park Sewer Improvements | 2021 | 3.0-5.5% | | 450,000 | | 450,000 |
| Landfill | | | | | | |
| 2000 Garbage and Refuse District Improvement | 2020 | 4.3-5.5% | 3,300,000 | | (90,000) | 3,210,000 |
| 2001 Garbage and Refuse District Improvement | 2021 | 3.0-5.5% | | <u>3,200,000</u> | | <u>3,200,000</u> |
| Total General Obligation Bonds | | | <u>17,380,067</u> | <u>6,673,239</u> | <u>(685,200)</u> | <u>23,368,106</u> |
| <u>Special Assessment Bonds</u> | | | | | | |
| <u>with Government Commitment:</u> | | | | | | |
| 2001 Chappell Creek Water/Sewer | 2021 | 3.0-5.5% | | <u>1,370,000</u> | | <u>1,370,000</u> |
| Total Special Assessment Bonds | | | | <u>1,370,000</u> | | <u>1,370,000</u> |
| <u>Ohio Water Development Authority Loans:</u> | | | | | | |
| Water | | | | | | |
| 1996 Water Plant | 2016 | 6.91% | 1,854,881 | | (74,328) | 1,780,553 |
| Sewer | | | | | | |
| 1997 Sandusky Plant #2 | 2006 | 7.10% | 208,087 | | (32,829) | 175,258 |
| 1997 Sandusky Plant #4 | 2007 | 7.10% | 32,331 | | (4,595) | 27,736 |
| 1985 Sawmill Creek | 2005 | 8.67% | 179,510 | | (40,360) | 139,150 |
| 1994 Groundwater | | | | | | |
| 1995 Sewer Line | 2015 | 6.91% | <u>5,396,611</u> | | <u>(228,263)</u> | <u>5,168,348</u> |
| Total Ohio Water Development Authority Loans | | | <u>7,671,420</u> | | <u>(380,375)</u> | <u>7,291,045</u> |

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

| <u>Enterprise Fund Obligations:</u> | <u>Maturity</u> | <u>Interest</u> | <u>Balance</u> | | | <u>Outstanding</u> |
|-----------------------------------------------|-----------------|-----------------|---------------------|--------------------|----------------------|---------------------|
| <u>Ohio Public Works Commission Loans:</u> | <u>Date</u> | <u>Rate</u> | <u>1/1/01</u> | <u>Additions</u> | <u>Reductions</u> | <u>12/31/01</u> |
| <u>Sewer</u> | | | | | | |
| 1996 Cleveland Road Pump Station | 2016 | N/A | \$ 57,276 | | \$ (3,695) | \$ 53,581 |
| 1997 Stoney Ridge Pump Station | 2018 | N/A | 77,522 | | (4,560) | 72,962 |
| 2000 Ruggles/Mitiwanga Sanitary Sewer Project | 2011 | N/A | 142,250 | \$ 16,755 | (7,950) | 151,055 |
| 2001 Columbus Park Subdivision Sewer Project | 2011 | N/A | <u> </u> | <u>167,746</u> | <u>(12,527)</u> | <u>155,219</u> |
| Total Ohio Public Works Commission Loans | | | <u>277,048</u> | <u>184,501</u> | <u>(28,732)</u> | <u>432,817</u> |
| <u>Other Long-Term Obligations:</u> | | | | | | |
| Capital Leases Payable | | | <u>177,922</u> | <u>357,427</u> | <u>(82,108)</u> | <u>453,241</u> |
| Total Enterprise Fund Obligations | | | <u>25,506,457</u> | <u>8,585,167</u> | <u>(1,176,415)</u> | <u>32,915,209</u> |
| Total Long-Term Obligations | | | <u>\$40,354,643</u> | <u>\$8,871,110</u> | <u>\$(2,280,064)</u> | <u>\$46,945,689</u> |

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 \$8.003 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, 2001, \$12.125 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.

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001**

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

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 | |
| 2002 | \$ 571,600 | \$ 415,929 | \$ 513,000 | \$206,249 | \$ 1,706,778 |
| 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 | 648,000 | 307,276 | 369,500 | 76,927 | 1,401,703 |
| 2007-2011 | 2,533,900 | 1,127,214 | 534,500 | 195,688 | 4,391,302 |
| 2012-2016 | 2,115,000 | 564,436 | 415,000 | 76,083 | 3,170,519 |
| 2017-2019 | <u>1,185,000</u> | <u>114,000</u> | <u>37,000</u> | <u>2,487</u> | <u>1,338,487</u> |
| Totals | <u>\$8,869,000</u> | <u>\$3,622,400</u> | <u>\$3,273,500</u> | <u>\$974,593</u> | <u>\$16,739,493</u> |

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

| Year | General Obligation Bonds | | OWDA Loans | |
|-----------|--------------------------|---------------------|--------------------|--------------------|
| | Principal | Interest | Principal | Interest |
| 2002 | \$ 902,161 | \$ 1,187,853 | \$ 198,660 | \$ 255,983 |
| 2003 | 952,261 | 1,148,790 | 420,171 | 489,107 |
| 2004 | 1,020,961 | 1,106,996 | 449,024 | 460,254 |
| 2005 | 1,050,561 | 1,063,150 | 453,321 | 429,395 |
| 2006 | 1,109,761 | 1,013,954 | 458,356 | 397,799 |
| 2007-2011 | 6,331,905 | 4,184,049 | 2,511,181 | 1,510,654 |
| 2012-2016 | 7,227,496 | 2,430,351 | 2,800,332 | 515,739 |
| 2017-2019 | <u>4,773,000</u> | <u>703,700</u> | | |
| Totals | <u>\$23,368,106</u> | <u>\$12,838,843</u> | <u>\$7,291,045</u> | <u>\$4,058,931</u> |

| Year | OPWC Loans | | Special Assessment Bonds | | Total |
|-----------|-------------------|------------|--------------------------|------------------|---------------------|
| | Principal | Interest | Principal | Interest | |
| 2002 | \$ 24,605 | N/A | \$ 50,000 | \$ 59,738 | \$ 2,679,000 |
| 2003 | 36,683 | N/A | 50,000 | 58,237 | 3,155,249 |
| 2004 | 36,683 | N/A | 50,000 | 56,738 | 3,180,656 |
| 2005 | 36,683 | N/A | 50,000 | 55,437 | 3,138,547 |
| 2006 | 36,683 | N/A | 50,000 | 54,013 | 3,120,566 |
| 2007-2011 | 213,363 | N/A | 295,000 | 241,867 | 15,288,019 |
| 2012-2016 | 41,277 | N/A | 370,000 | 179,165 | 13,564,360 |
| 2017-2019 | <u>6,840</u> | <u>N/A</u> | <u>455,000</u> | <u>77,000</u> | <u>6,015,540</u> |
| Totals | <u>\$ 432,817</u> | | <u>\$1,370,000</u> | <u>\$782,195</u> | <u>\$50,141,937</u> |

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

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, 2001 are an overall debt margin of \$31,407,325 and an unvoted debt margin of \$8,003,155, both of which include available funds of \$269,374.

NOTE 12 - NOTES PAYABLE

The County had the following general obligation bond anticipation notes outstanding at December 31, 2001. These notes mature within one year of issuance, and will be retired from the fund which received the proceeds.

| General Obligation Bond Anticipation Notes: | <u>Issue Date</u> | <u>Balance 1/1/01</u> | <u>Retired</u> | <u>Additions</u> | <u>Balance 12/31/01</u> | <u>Maturity Date</u> |
|---------------------------------------------------------------|-----------------------|---------------------------|----------------------|--------------------|-----------------------------|--------------------------|
| Capital Projects Funds: | | | | | | |
| Building Construction | | | | | | |
| 3.92% Juvenile Detention Facility | 12/06/01 | _____ | _____ | \$1,000,000 | \$1,000,000 | 12/06/02 |
| Total Capital Projects Funds - Bond Anticipation Notes | | _____ | _____ | <u>1,000,000</u> | <u>1,000,000</u> | |
| Enterprise Funds: | | | | | | |
| Water | | | | | | |
| 6.470% Water Meter Replacement | 12/12/01 | \$ 600,000 | \$ (600,000) | | | 12/12/01 |
| 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 - Bond Anticipation Notes | | <u>3,450,000</u> | <u>(3,450,000)</u> | | | |
| Sewer | | | | | | |
| 3.92% E.C.S. Perkins Twp. Bond Anticipation | 12/06/01 | | | 1,400,000 | 1,400,000 | 12/6/02 |
| 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 |
| 4.625% E.C.S. S.R. 6-Mitiwanga W. Line Bond Anticipation | 11/14/00 | 900,000 | (900,000) | | | 11/14/01 |
| Total Sewer Fund - Bond Anticipation Notes | | <u>1,925,000</u> | <u>(1,750,000)</u> | <u>1,400,000</u> | <u>1,575,000</u> | |
| Landfill | | | | | | |
| 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 - Bond Anticipation Notes | | <u>2,150,000</u> | <u>(2,150,000)</u> | | | |
| Total - General Obligation Bond Anticipation Notes | | <u>\$7,525,000</u> | <u>\$(7,350,000)</u> | <u>\$2,400,000</u> | <u>\$2,575,000</u> | |

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 13 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three enterprise funds to account for water operations, sewer operations, and the County landfill. Segment information as of and for the year ended December 31, 2001, is as follows:

| | <u>Sewer</u> | <u>Water</u> | <u>Landfill</u> | <u>Total</u> |
|-----------------------------|--------------|--------------|-----------------|--------------|
| Operating Revenues | \$ 5,091,426 | \$ 6,095,253 | \$ 3,468,938 | \$14,655,617 |
| Operating Expenses | | | | |
| Before Depreciation | 3,424,220 | 2,075,128 | 6,303,675 | 11,803,023 |
| Depreciation Expense | 1,613,207 | 771,640 | 902,056 | 3,286,903 |
| Operating Income (loss) | 53,999 | 3,248,485 | (3,736,793) | (434,309) |
| Operating Grants | | 1,055,482 | | 1,055,482 |
| Operating Transfers: | | | | |
| (Out) | | | (45,000) | (45,000) |
| Net Income (loss) | (241,859) | 4,197,212 | (3,980,569) | (25,216) |
| Fixed Assets: | | | | |
| Acquisitions | 2,339,900 | 5,499,029 | 2,273,573 | 10,112,502 |
| Net Working Capital | 2,221,994 | 2,006,274 | 5,235,955 | 9,464,223 |
| Total Assets | 51,662,127 | 27,212,723 | 10,920,882 | 89,795,732 |
| Long-Term Liabilities: | | | | |
| General Obligation Bonds | 7,623,080 | 9,335,026 | 6,410,000 | 23,368,106 |
| OWDA Loans | 5,510,492 | 1,780,553 | | 7,291,045 |
| OPWC Loans | 432,817 | | | 432,817 |
| Capital Lease Obligation | | | 453,241 | 453,241 |
| Landfill Closure Costs | | | 9,353,441 | 9,353,441 |
| Total Fund Equity | | | | |
| (Accumulated Deficit) | 34,669,175 | 15,361,172 | (5,582,962) | 44,447,385 |
| Encumbrances Outstanding at | | | | |
| December 31, 2001 | | | | |
| (Budget Basis) | 1,509,894 | 607,641 | 1,489,188 | 3,606,723 |

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 14 - 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 of 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 the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any 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 2001 was \$419,661.

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 2000, 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, 2001

NOTE 14 - 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, 2001 are estimated by the third party administrator at \$1,254,646.

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> |
|------|------------------------------|-------------------------------------------------------------|----------------------------|---------------------------|
| 2001 | \$ 932,487 | \$5,476,492 | \$5,154,333 | \$1,254,646 |
| 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 |

INSURANCE PURCHASING POOL

For 2001, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (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, 2001

NOTE 14 - 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 15 - 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 2001 was 8.5 percent for employees other than law enforcement. In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continued to contribute at 9%. The employer contribution rate for employees other than law enforcement was 13.55 percent of covered payroll; 9.25 percent was the portion used to fund pension obligations for 2001. The employer contribution rate for law enforcement employees was 16.70 percent of covered payroll; 11.40 percent was the portion used to fund pension obligations for 2001. The County's contributions for pension obligations to PERS for the years ended December 31, 2001, 2000, and 1999 were \$3,418,018, \$2,863,706 and \$3,054,730, respectively; 73 percent has been contributed for 2001 and 100 percent for 2000 and 1999. \$908,890, representing the unpaid contribution for 2001, 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, 2001

NOTE 15 - 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; 9.5 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, 2001, 2000, and 1999 were \$60,043, \$62,843 and \$59,763, respectively; 87 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. \$7,389, representing the unpaid contributions for 2001, is recorded as a liability within the respective funds.

NOTE 16 - 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, 2001

NOTE 16 - POSTEMPLOYMENT BENEFITS - (Continued)

The 2001 employer contribution rate for local government employers was 13.55% of covered payroll; 4.30% was the portion that was used to fund health care. The law enforcement employer rate for 2001 was 16.70% 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 \$1,084,537.

Benefits are advance funded using the entry age normal cost method. 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, 2000 (the latest information available), the unaudited estimated net assets available for future OPEB payments were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively, at December 31, 2000. The number of benefit recipients eligible for OPEB at December 31, 2000 was 411,076.

In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continue to contribute at 9.0%. The employer contribution rate for both the law enforcement and public safety divisions is 16.70%.

Law enforcement officer benefits permit age and service retirement at an earlier age with a different formula than that for PERS members not covered under this division.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 16 - POSTEMPLOYMENT BENEFITS - (Continued)

B. STATE TEACHERS RETIREMENT SYSTEM

Comprehensive health care benefits are provided to retired teachers and their dependants 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 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$19,300 during 2001. Eligible benefit recipients totaled 102,132. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000.

NOTE 17 - 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, 2001, the total liability for compensated absences was \$2,233,642 for the Primary Government. Of that amount, the liability for governmental funds was \$2,086,761; the current portion was \$321,806, and \$1,764,955 was reported in the General Long-Term Obligations Account Group. The total liability for the proprietary funds was \$146,881, of which \$28,811 was current, and the balance long-term.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 18 - 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 the fund that received the proceeds (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, 2001

NOTE 18 - 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 |
| Excess/(Deficiency) of Revenue and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses | | | | |
| Budget Basis | \$(4,070,863) | \$(2,835,610) | \$ 130,108 | \$(5,495,928) |
| Net Adjustment for Revenue Accruals | 133 | 396,430 | (20,519) | 296,731 |
| Net Adjustment for Expenditure Accruals | (638,900) | (428,830) | | (397,436) |
| Net Adjustment for Other Financing Sources (Uses) | 6,401 | (6,401) | | (1,036,001) |
| Budget Basis Encumbrances Outstanding at Year-end | <u>2,519,653</u> | <u>3,051,051</u> | <u> </u> | <u>6,633,913</u> |
| GAAP Basis | <u>\$(2,183,576)</u> | <u>\$ 176,640</u> | <u>\$ 109,589</u> | <u>\$ 1,279</u> |

NOTE 19 - 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 2001 for litigation settled were not material.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 19 - 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, 2001, 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; the remainder was remitted in 2000. There were no repayments from the County in 2001, although management anticipates remitting final amounts to ODOT once the project is completed in late 2002 or early 2003. The County's General fund is contingently liable for any shortcomings from the hotel/motel tax. At December 31, 2001, \$471,054 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, 2001

NOTE 20 - 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 1995 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. \$9,353,441 is reported as landfill closure and post-closure care liability at December 31, 2001, representing \$1,468,020 of post-closure care costs for the closed cell (24 years remaining), and \$7,885,421 for the active cell, based on 22.74 percent remaining estimated capacity of the active cell. The County will recognize the remaining estimated cost of closure and post-closure care of \$2,320,335 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 2001. The County expects to close the active cell in the year 2003. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

NOTE 21 - RELATED PARTY TRANSACTIONS

In 2001, 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 \$141,747 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, 2001

NOTE 22 - 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, 2001, 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 23 - 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 \$12.98 million. The total outstanding commitment at December 31, 2001 was \$8,274,165. A summary of the projects follows:

| <u>Project</u> | <u>Fund</u> | <u>Contract Amount</u> | <u>Paid as of December 31, 2001</u> | <u>Balance of Contract</u> |
|---------------------------------------------|---------------|------------------------|-------------------------------------|----------------------------|
| S.R. 4 Storm sewer | Sewer | \$ 135,147 | \$ 119,943 | \$ 15,204 |
| Margaretta Twp. storage and distribution | Water | 353,060 | 169,463 | 183,597 |
| Maple Ave./Bardwell Rd. Waterline | Water | 495,317 | 447,628 | 47,689 |
| Erie District "B" Waterline -S.R. 4 | Water | 205,000 | 200,321 | 4,679 |
| Patten Tract Rd. Bridge Replacement | MVGT | 551,665 | 181,250 | 370,415 |
| Barnes Rd. Bridge Replacement | MVGT | 221,285 | 210,999 | 10,286 |
| Landfill expansion | Landfill | 3,108,099 | 2,056,474 | 1,051,625 |
| Juvenile Detention Facility Bldg. | Bldg. Constr. | 7,087,652 | 652,737 | 6,434,915 |
| Marshall Ave. Water Improvements | Water | 827,766 | 672,011 | 155,755 |

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 24 - RESERVE BALANCE ACCOUNT

During the prior 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. During 2001, an additional \$600,000 was reserved. 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).

NOTE 25 - NOTES TO DISCRETELY PRESENTED COMPONENT UNIT

Summary of Significant Accounting Principles

Double S Industries (the "Organization"), 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 Organization 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 Organization 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, 2001 and 2000, 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 Organization 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, 2001

NOTE 25 - NOTES TO DISCRETELY PRESENTED COMPONENT UNIT - (Continued)

Income Taxes

The Organization 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 Organization. The unexpended liability account at December 31, 2001 and 2000 was \$1,419 and \$1,419, respectively.

Job Coaching

The Organization 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 Organization collects and records as revenue. The Organization reimburses the ECB/MRDD for the use of its staff and records it as an expense.

Property and Equipment

As previously described, the Organization owns certain equipment; however, a majority of the equipment and the building utilized by the Organization belongs to the ECB/MRDD, which contracts for the use of the facility at no charge. During the years ended December 31, 2001 and 2000, the Organization expended \$3,384 and \$16,735, respectively, for new equipment, ownership of which vests in the Organization.

**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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|----------------------------------------------|-------------------|-------------------|-----------------------------------------|
| Revenues: | | | |
| Property taxes | \$3,795,000 | \$4,068,971 | \$273,971 |
| Sales taxes | 12,000,000 | 10,405,404 | (1,594,596) |
| Charges for services | 1,579,190 | 1,718,812 | 139,622 |
| Licenses and permits | 9,340 | 7,810 | (1,530) |
| Fines and forfeitures | 580,000 | 691,123 | 111,123 |
| Intergovernmental | 3,322,000 | 2,891,408 | (430,592) |
| Special assessments | 51,000 | 80,008 | 29,008 |
| Rentals | 190,000 | 165,708 | (24,292) |
| Reimbursements | 816,300 | 807,422 | (8,878) |
| Investment income | 2,280,900 | 2,064,336 | (216,564) |
| Other | 147,350 | 134,720 | (12,630) |
| Total Revenues. | <u>24,771,080</u> | <u>23,035,722</u> | <u>(1,735,358)</u> |
| Expenditures: | | | |
| Current: | | | |
| General government: | | | |
| Legislative and executive: | | | |
| Commissioners | | | |
| Personal services | 1,185,435 | 1,100,714 | 84,721 |
| Materials and supplies | 58,193 | 52,788 | 5,405 |
| Contractual services | 653,119 | 495,364 | 157,755 |
| Capital outlay | 115,000 | 106,641 | 8,359 |
| Total Commissioners | <u>2,011,747</u> | <u>1,755,507</u> | <u>256,240</u> |
| Microfilm | | | |
| Personal services | 68,566 | 68,548 | 18 |
| Materials and supplies | 11,654 | 6,700 | 4,954 |
| Contractual services | 9,364 | 6,595 | 2,769 |
| Capital outlay | 13,767 | 12,969 | 798 |
| Total Microfilm | <u>103,351</u> | <u>94,812</u> | <u>8,539</u> |
| Copy Reproductions | | | |
| Materials and supplies | 33,446 | 33,124 | 322 |
| Contractual services | 5,139 | 3,332 | 1,807 |
| Capital outlay | 4,501 | 2,880 | 1,621 |
| Total Copy Reproductions. | <u>43,086</u> | <u>39,336</u> | <u>3,750</u> |
| Information Technology | | | |
| Materials and supplies | 43,756 | 39,551 | 4,205 |
| Contractual services | 99,135 | 69,030 | 30,105 |
| Capital outlay | 650,105 | 418,248 | 231,857 |
| Total Information Technology. | <u>792,996</u> | <u>526,829</u> | <u>266,167</u> |
| Auditor | | | |
| Personal services | 532,425 | 517,474 | 14,951 |
| Materials and supplies | 36,352 | 35,220 | 1,132 |
| Contractual services | 135,979 | 133,904 | 2,075 |
| Capital outlay | 56,286 | 6,639 | 49,647 |
| Total Auditor | <u>761,042</u> | <u>693,237</u> | <u>67,805</u> |
| Treasurer | | | |
| Personal services | 145,962 | 123,009 | 22,953 |
| Materials and supplies | 160,885 | 146,464 | 14,421 |
| Contractual services | 59,612 | 59,122 | 490 |
| Capital outlay | 2,165 | 1,240 | 925 |
| Total Treasurer | <u>368,624</u> | <u>329,835</u> | <u>38,789</u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--------------------------------------------------------------------------|-------------------|------------------|-----------------------------------------|
| Prosecuting Attorney | | | |
| Personal services | \$1,100,735 | \$1,074,683 | \$26,052 |
| Materials and supplies. | 47,076 | 46,398 | 678 |
| Contractual services. | 32,219 | 27,810 | 4,409 |
| Capital outlay | 996 | | 996 |
| Other | 49,159 | 49,334 | (175) |
| Total Prosecuting Attorney | 1,230,185 | 1,198,225 | 31,960 |
| Budget Commission | | | |
| Materials and supplies. | 698 | | 698 |
| Total Budget Commission | 698 | 0 | 698 |
| Board of Revision | | | |
| Materials and supplies. | 9,962 | 9,612 | 350 |
| Contractual services. | 13,700 | 10,122 | 3,578 |
| Total Board of Revision | 23,662 | 19,734 | 3,928 |
| Planning Commission | | | |
| Personal services | 248,641 | 242,318 | 6,323 |
| Materials and supplies. | 2,989 | 2,988 | 1 |
| Contractual services. | 57,715 | 54,025 | 3,690 |
| Capital outlay | 10,191 | 8,658 | 1,533 |
| Other | 996 | 967 | 29 |
| Total Planning Commission | 320,532 | 308,956 | 11,576 |
| Law Library | | | |
| Personal services | 29,886 | | 29,886 |
| Total Law Library | 29,886 | 0 | 29,886 |
| Board of Elections | | | |
| Personal services | 308,202 | 264,647 | 43,555 |
| Materials and supplies. | 35,866 | 35,001 | 865 |
| Contractual services. | 83,088 | 53,042 | 30,046 |
| Capital outlay | 13,449 | 12,102 | 1,347 |
| Total Board of Elections. | 440,605 | 364,792 | 75,813 |
| Buildings and Grounds Maintenance | | | |
| Personal services | 1,263,490 | 1,219,327 | 44,163 |
| Materials and supplies. | 542,112 | 533,332 | 8,780 |
| Contractual services. | 1,205,798 | 1,190,039 | 15,759 |
| Capital outlay | 211,776 | 207,265 | 4,511 |
| Total Buildings and Grounds Maintenance | 3,223,176 | 3,149,963 | 73,213 |
| Recorder | | | |
| Personal services | 250,038 | 245,562 | 4,476 |
| Materials and supplies. | 9,838 | 9,766 | 72 |
| Contractual services. | 11,398 | 7,486 | 3,912 |
| Capital outlay | 498 | | 498 |
| Total Recorder. | 271,772 | 262,814 | 8,958 |
| Other | | | |
| Contractual services. | 439,410 | 430,407 | 9,003 |
| Other | 329,177 | 1,643 | 327,534 |
| Total Other | 768,587 | 432,050 | 336,537 |
| Total general government - Legislative and executive. | 10,389,949 | 9,176,090 | 1,213,859 |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|----------------------------------------------------|-------------------|-------------------|-----------------------------------------|
| General government : | | | |
| Judicial | | | |
| Court of Appeals | | | |
| Other | \$24,906 | \$15,351 | \$9,555 |
| Total Court of Appeals | <u>24,906</u> | <u>15,351</u> | <u>9,555</u> |
| Common Pleas Court | | | |
| Personal services | 370,916 | 294,951 | 75,965 |
| Materials and supplies. | 18,648 | 17,080 | 1,568 |
| Contractual services. | 428,745 | 389,435 | 39,310 |
| Capital outlay | 69,380 | 67,692 | 1,688 |
| Total Common Pleas Court | <u>887,689</u> | <u>769,158</u> | <u>118,531</u> |
| Jury Commission | | | |
| Materials and supplies. | 9,145 | 9,107 | 38 |
| Total Jury Commission | <u>9,145</u> | <u>9,107</u> | <u>38</u> |
| Domestic Relations / Juvenile Court | | | |
| Personal services | 1,779,713 | 1,644,709 | 135,004 |
| Materials and supplies. | 64,936 | 65,184 | (248) |
| Contractual services. | 420,784 | 334,301 | 86,483 |
| Capital outlay | 76,065 | 66,423 | 9,642 |
| Other | 12,955 | 11,949 | 1,006 |
| Total Domestic Relations / Juvenile Court. | <u>2,354,453</u> | <u>2,122,566</u> | <u>231,887</u> |
| Probate Court | | | |
| Personal services | 248,124 | 245,439 | 2,685 |
| Materials and supplies. | 19,025 | 12,604 | 6,421 |
| Contractual services. | 35,655 | 20,773 | 14,882 |
| Capital outlay | 498 | 498 | 498 |
| Total Probate Court | <u>303,302</u> | <u>278,816</u> | <u>24,486</u> |
| Clerk of Courts | | | |
| Personal services | 518,986 | 458,270 | 60,716 |
| Materials and supplies. | 13,170 | 11,222 | 1,948 |
| Contractual services. | 21,673 | 18,249 | 3,424 |
| Capital outlay | 5,427 | 3,736 | 1,691 |
| Total Clerk of Courts | <u>559,256</u> | <u>491,477</u> | <u>67,779</u> |
| County Courts | | | |
| Personal services | 267,886 | 251,541 | 16,345 |
| Materials and supplies. | 11,675 | 10,719 | 956 |
| Contractual services. | 44,705 | 44,876 | (171) |
| Total County Courts. | <u>324,266</u> | <u>307,136</u> | <u>17,130</u> |
| Municipal Courts | | | |
| Personal services | 217,470 | 196,411 | 21,059 |
| Contractual services. | 99 | 99 | 99 |
| Total Municipal Courts | <u>217,569</u> | <u>196,411</u> | <u>21,158</u> |
| Total general government - judicial | <u>4,680,586</u> | <u>4,190,022</u> | <u>490,564</u> |
| Total general government | <u>15,070,535</u> | <u>13,366,112</u> | <u>1,704,423</u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|------------------------------------------------------|-------------------|------------------|-----------------------------------------|
| Public safety | | | |
| Adult Probation | | | |
| Personal services | \$360,889 | \$288,358 | \$72,531 |
| Materials and supplies. | 51,340 | 47,672 | 3,668 |
| Contractual services. | 32,879 | 28,345 | 4,534 |
| Capital outlay | 6,405 | 5,629 | 776 |
| Other | 7,648 | 7,678 | (30) |
| Total Adult Probation | 459,161 | 377,682 | 81,479 |
| Detention Home | | | |
| Personal services | 1,086,552 | 1,031,621 | 54,931 |
| Materials and supplies. | 125,567 | 120,887 | 4,680 |
| Contractual services. | 123,798 | 121,807 | 1,991 |
| Capital outlay | 39,962 | 36,691 | 3,271 |
| Total Detention Home | 1,375,879 | 1,311,006 | 64,873 |
| Coroner | | | |
| Personal services | 65,499 | 58,991 | 6,508 |
| Materials and supplies. | 498 | 395 | 103 |
| Contractual services. | 70,696 | 64,763 | 5,933 |
| Capital outlay | 299 | | 299 |
| Total Coroner. | 136,992 | 124,149 | 12,843 |
| Sheriff | | | |
| Personal services | 4,475,291 | 4,382,849 | 92,442 |
| Materials and supplies. | 290,460 | 286,749 | 3,711 |
| Contractual services. | 1,408,256 | 1,305,945 | 102,311 |
| Capital outlay | 347,062 | 339,028 | 8,034 |
| Other | 95,641 | 95,570 | 71 |
| Total Sheriff | 6,616,710 | 6,410,141 | 206,569 |
| Total public safety. | 8,588,742 | 8,222,978 | 365,764 |
| Public works | | | |
| Engineer | | | |
| Personal services | 86,888 | 76,263 | 10,625 |
| Materials and supplies. | 4,981 | 2,464 | 2,517 |
| Contractual services. | 1,096 | 660 | 436 |
| Capital outlay | 9,555 | 8,445 | 1,110 |
| Total Engineer | 102,520 | 87,832 | 14,688 |
| Infrastructure-Dike Program | | | |
| Contractual services. | 98,276 | 82,676 | 15,600 |
| Total Infrastructure - Dike Program | 98,276 | 82,676 | 15,600 |
| Ditch Maintenance | | | |
| Personal services | 60,815 | 58,552 | 2,263 |
| Materials and supplies. | 11,806 | 8,501 | 3,305 |
| Contractual services. | 312,463 | 273,437 | 39,026 |
| Capital outlay | 30,585 | 30,189 | 396 |
| Total Ditch Maintenance | 415,669 | 370,679 | 44,990 |
| Disaster Services | | | |
| Contractual services. | 4,590 | 4,607 | (17) |
| Total Disaster Service | 4,590 | 4,607 | (17) |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|----------------------------------------------|-------------------|----------|-----------------------------------------|
| Tri-County Airport Authority | | | |
| Contractual services | \$93,844 | \$94,160 | (\$316) |
| Total Other | 93,844 | 94,160 | (316) |
| Total public works. | 714,899 | 639,954 | 74,945 |
| Health | | | |
| Humane Society | | | |
| Personal services | 2,926 | 2,883 | 43 |
| Other | 902 | 898 | 4 |
| Total Humane Society | 3,828 | 3,781 | 47 |
| Disabled Children's Aid | | | |
| Contractual services. | 146,231 | 143,415 | 2,816 |
| Total Disabled Children's Aid | 146,231 | 143,415 | 2,816 |
| Tuberculosis | | | |
| Contractual services. | 4,981 | 505 | 4,476 |
| Total Tuberculosis | 4,981 | 505 | 4,476 |
| Vital Statistics | | | |
| Contractual services. | 4,284 | 1,855 | 2,429 |
| Total Vital Statistics | 4,284 | 1,855 | 2,429 |
| Kelley's Island Health | | | |
| Contractual services. | 7,472 | 0 | 7,472 |
| Total Kelley's Island Health | 7,472 | 0 | 7,472 |
| Total health | 166,796 | 149,556 | 17,240 |
| Human services | | | |
| Veterans Services | | | |
| Personal services | 223,629 | 201,657 | 21,972 |
| Materials and supplies. | 89,986 | 48,874 | 41,112 |
| Contractual services. | 25,794 | 18,430 | 7,364 |
| Capital outlay | 12,453 | 12,121 | 332 |
| Other | 373,121 | 178,995 | 194,126 |
| Total Veterans Services. | 724,983 | 460,077 | 264,906 |
| Miscellaneous human services | | | |
| Contractual services. | 222,169 | 199,426 | 22,743 |
| Total Miscellaneous human services | 222,169 | 199,426 | 22,743 |
| Total human services | 947,152 | 659,503 | 287,649 |
| Conservation and recreation | | | |
| Soil & Water Conservation | | | |
| Other | 121,758 | 122,220 | (462) |
| Total Soil & Water Conservation. | 121,758 | 122,220 | (462) |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------|-----------------------------------------|
| Agriculture Society | | | |
| Contractual services | \$256,167 | \$257,139 | (\$972) |
| Other | <u>3,287</u> | <u>3,300</u> | <u>(13)</u> |
| Total Agriculture Society | <u>259,454</u> | <u>260,439</u> | <u>(985)</u> |
| Litter Control | | | |
| Other | <u>5,573</u> | <u>5,527</u> | <u>46</u> |
| Total Litter Control | <u>5,573</u> | <u>5,527</u> | <u>46</u> |
| Total conservation and recreation | <u>386,785</u> | <u>388,186</u> | <u>(1,401)</u> |
| Other miscellaneous expenditures | | | |
| Other | <u>609,188</u> | <u>609,188</u> | <u>609,188</u> |
| Total Other miscellaneous expenditures | <u>609,188</u> | <u>0</u> | <u>609,188</u> |
| Capital Outlay | | | |
| Capital Improvements | | | |
| Infrastructure improvements | 63,202 | 63,442 | (240) |
| Furniture & equipment | 141,230 | 132,751 | 8,479 |
| Building improvements | <u>703,368</u> | <u>150,558</u> | <u>552,810</u> |
| Total Capital Improvements | <u>907,800</u> | <u>346,751</u> | <u>561,049</u> |
| Total capital outlay | <u>907,800</u> | <u>346,751</u> | <u>561,049</u> |
| Total Expenditures | <u>27,391,897</u> | <u>23,773,040</u> | <u>3,618,857</u> |
| Deficiency of revenues under expenditures | <u>(2,620,817)</u> | <u>(737,318)</u> | <u>1,883,499</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of fixed assets | 18,000 | 28,985 | 10,985 |
| Advances in | | 524,381 | 524,381 |
| Advances (out) | (530,782) | (530,782) | 0 |
| Operating transfers in | 616,000 | 694,992 | 78,992 |
| Operating transfers (out) | <u>(4,194,883)</u> | <u>(4,051,121)</u> | <u>143,762</u> |
| Total Other Financing Uses | <u>(4,091,665)</u> | <u>(3,333,545)</u> | <u>758,120</u> |
| Deficiency of revenues and other financing sources under expenditures and other financing (uses) | <u>(6,712,482)</u> | <u>(4,070,863)</u> | <u>2,641,619</u> |
| Fund Balance, January 1 | 7,587,402 | 7,587,402 | 0 |
| Prior Year Encumbrances Appropriated | <u>2,134,614</u> | <u>2,134,614</u> | <u>0</u> |
| Fund Balance, December 31 | <u>\$3,009,534</u> | <u>\$5,651,153</u> | <u>\$2,641,619</u> |

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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 Fund

To account for federal money used to assist in crime prevention.

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.

Treasurer's Prepaid Interest Fund

To account for interest earned on prepaid property taxes.

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, 2001

| | Dog and Kennel | Hotel/Motel Tax | Public Assistance | Children's Services |
|----------------------------------------------------------------------|-------------------|--------------------|----------------------|------------------------|
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$60,786 | \$473,590 | \$203,287 | \$876 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Sales taxes | | 103,027 | | |
| Accounts | 1,455 | | | 4,115 |
| Due from other governments | | | 992,895 | 296,104 |
| Total Assets. | \$62,241 | \$576,617 | \$1,196,182 | \$301,095 |
| Liabilities: | | | | |
| Accounts payable | \$18,991 | | \$293,905 | \$244,650 |
| Accrued wages and benefits. | 5,543 | | 173,411 | 1,466 |
| Compensated absences payable. | 2,518 | | 55,606 | |
| Pension obligation payable. | 5,043 | | 106,644 | |
| Due to other funds. | 460 | \$643 | 21,552 | 1,542 |
| Due to other governments. | | 27 | 266 | |
| Total Liabilities. | 32,555 | 670 | 651,384 | 247,658 |
| Fund Equity: | | | | |
| Reserved for encumbrances. | 29,838 | | 322,986 | 203,701 |
| Unreserved: | | | | |
| Undesignated. | (152) | 575,947 | 221,812 | (150,264) |
| Total fund equity. | 29,686 | 575,947 | 544,798 | 53,437 |
| Total Liabilities and Fund Equity | \$62,241 | \$576,617 | \$1,196,182 | \$301,095 |

| <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> |
|----------------------------------|-----------------------|-------------------------------|---------------------------------------------|-----------------------------------------|----------------------------------------|
| \$515,862 | \$425 | \$928,794 | \$79,066 | \$26,325 | \$20,454 |
| 26,385 | | | 280 | 469 | 372 |
| <u>\$542,247</u> | <u>\$425</u> | <u>\$928,794</u> | <u>\$79,346</u> | <u>\$26,794</u> | <u>\$20,826</u> |
| \$4,590 | | \$14,412 | \$4,824 | | \$8,056 |
| 50,828 | | 12,591 | | | |
| 18,020 | | 5,317 | | | |
| 30,475 | | 11,648 | | | |
| 3,133 | | | | | |
| <u>107,046</u> | <u>\$0</u> | <u>43,968</u> | <u>4,824</u> | <u>\$0</u> | <u>8,056</u> |
| 135,616 | | 111,237 | 6,521 | 1,000 | |
| 299,585 | 425 | 773,589 | 68,001 | 25,794 | 12,770 |
| <u>435,201</u> | <u>425</u> | <u>884,826</u> | <u>74,522</u> | <u>26,794</u> | <u>12,770</u> |
| <u>\$542,247</u> | <u>\$425</u> | <u>\$928,794</u> | <u>\$79,346</u> | <u>\$26,794</u> | <u>\$20,826</u> |

continued

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2001

| | Title Administration | Computerization - County Court | County Recorder Equipment | County Court Improvements |
|----------------------------------------------------------------------|-------------------------|-----------------------------------|---------------------------------|------------------------------|
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$167,085 | \$98,851 | \$131,365 | \$299,248 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Accounts | 19,610 | 2,038 | 1,736 | 15,140 |
| Accrued interest | 308 | | | |
| Due from other funds | | | | |
| Due from other governments | | | | |
| Materials and supplies inventory | | | | |
| Loans receivable | | | | |
| Total Assets | \$187,003 | \$100,889 | \$133,101 | \$314,388 |
| Liabilities: | | | | |
| Accounts payable | \$1,415 | | \$42 | |
| Accrued wages and benefits | 5,602 | | | |
| Compensated absences payable | | | | |
| Pension obligation payable | 4,740 | | | |
| Interfund loans payable | | | | |
| Deferred revenue | | | | |
| Due to other funds | | | | |
| Total Liabilities | 11,757 | \$0 | 42 | \$0 |
| Fund Equity: | | | | |
| Reserved for encumbrances | 4,810 | | 64,937 | 133,687 |
| Reserved for materials and supplies inventory | | | | |
| Reserved for loans | | | | |
| Unreserved: | | | | |
| Undesignated | 170,436 | 100,889 | 68,122 | 180,701 |
| Total fund equity | 175,246 | 100,889 | 133,059 | 314,388 |
| Total Liabilities and Fund Equity | \$187,003 | \$100,889 | \$133,101 | \$314,388 |

| <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 | \$37,698 | \$1,778,299 | \$11,802 | \$866,710 | \$445,950 |
| | | 4,349 | | | 500 |
| | | 3,205 | | | |
| | | 969 | | | |
| | 41,500 | 1,867,703 | | 67,602 | 587,155 |
| | | 65,812 | | | |
| | | | | | 279,910 |
| <u>\$10,126</u> | <u>\$79,198</u> | <u>\$3,720,337</u> | <u>\$11,802</u> | <u>\$934,312</u> | <u>\$1,313,515</u> |
| | \$5,674 | \$82,976 | \$4,725 | \$1,900 | \$116,777 |
| | | 64,342 | 271 | 15,579 | |
| | | 21,543 | | | |
| | | 52,533 | 337 | 14,049 | |
| | | | | | 6,401 |
| | 41,500 | 1,445,285 | | | 440,699 |
| | | 12,937 | | | 551 |
| <u>\$0</u> | <u>47,174</u> | <u>1,679,616</u> | <u>5,333</u> | <u>31,528</u> | <u>564,428</u> |
| 10,126 | 259 | 363,476 | 11,504 | 75,937 | 248,864 |
| | | 65,812 | | | |
| | | | | | 279,910 |
| | 31,765 | 1,611,433 | (5,035) | 826,847 | 220,313 |
| <u>10,126</u> | <u>32,024</u> | <u>2,040,721</u> | <u>6,469</u> | <u>902,784</u> | <u>749,087</u> |
| <u>\$10,126</u> | <u>\$79,198</u> | <u>\$3,720,337</u> | <u>\$11,802</u> | <u>\$934,312</u> | <u>\$1,313,515</u> |

continued

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2001

| | Community Rotary | Community Corrections | MRDD | County Care Facility and Donations |
|----------------------------------------------------------------------|---------------------|--------------------------|--------------------|------------------------------------------|
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$50,578 | \$36,188 | \$1,014,439 | \$1,476,933 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Real and other taxes | | | 4,404,530 | |
| Accounts | | | 45,046 | 22,030 |
| Special assessments | | | | |
| Accrued interest | | | 22 | |
| Due from other funds | | | | |
| Due from other governments | | | 437,280 | |
| Materials and supplies inventory | | | 14,259 | |
| Total Assets | <u>\$50,578</u> | <u>\$36,188</u> | <u>\$5,915,576</u> | <u>\$1,498,963</u> |
| Liabilities: | | | | |
| Accounts payable | | | \$92,678 | \$124,819 |
| Accrued wages and benefits | | \$3,657 | 115,748 | 217,476 |
| Compensated absences payable | | 731 | 46,510 | 47,108 |
| Interfund loans payable | | | | |
| Pension obligation payable | | 3,011 | 101,021 | 174,753 |
| Due to other funds | | | 6,168 | 16,627 |
| Due to other governments | | | 24,467 | |
| Deferred revenue | | | 4,639,463 | |
| Total Liabilities | <u>\$0</u> | <u>7,399</u> | <u>5,026,055</u> | <u>580,783</u> |
| Fund Equity: | | | | |
| Reserved for encumbrances | | | 49,401 | 74,685 |
| Reserved for materials and supplies inventory | | | 14,259 | |
| Unreserved: | | | | |
| Undesignated | 50,578 | 28,789 | 825,861 | 843,495 |
| Total fund equity | <u>50,578</u> | <u>28,789</u> | <u>889,521</u> | <u>918,180</u> |
| Total Liabilities and Fund Equity | <u>\$50,578</u> | <u>\$36,188</u> | <u>\$5,915,576</u> | <u>\$1,498,963</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> |
|----------------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------|------------------------------|
| \$31,394 | | \$15,106 | | \$12,501 | \$113,011 |
| | \$803,827 | 27,409 | | 18,180 | 179 |
| 91,602 | 42,814 | 12,467 | | | 5,000 |
| <u>\$122,996</u> | <u>\$846,641</u> | <u>\$54,982</u> | <u>\$0</u> | <u>\$30,681</u> | <u>\$118,190</u> |
| \$869 | | \$13,681 | | | \$3,181 |
| 8,591 | | 1,884 | \$919 | | 5,027 |
| 1,776 | | | 286 | | 1,251 |
| 5,067 | | 1,619 | 714 | | 4,390 |
| | | | | | 92 |
| 84,443 | \$846,641 | | | \$18,180 | |
| <u>100,746</u> | <u>846,641</u> | <u>17,184</u> | <u>1,919</u> | <u>18,180</u> | <u>13,941</u> |
| 11,638 | | 20,312 | 11,135 | | 8,464 |
| 10,612 | | 17,486 | (13,054) | 12,501 | 95,785 |
| 22,250 | 0 | 37,798 | (1,919) | 12,501 | 104,249 |
| <u>\$122,996</u> | <u>\$846,641</u> | <u>\$54,982</u> | <u>\$0</u> | <u>\$30,681</u> | <u>\$118,190</u> |

continued

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2001

| | Domestic Shelter | Public Defender | Supported Living | Indigent Guardianship |
|----------------------------------------------------------------------|---------------------|--------------------|---------------------|--------------------------|
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$11,994 | \$143,714 | \$378,889 | \$6,838 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Sales taxes | | | | |
| Real and other taxes | | | | |
| Accounts | 655 | | 61,637 | 998 |
| Special assessments | | | | |
| Accrued interest | | | | |
| Due from other funds | | | | |
| Due from other governments | | | | |
| Materials and supplies inventory | | | | |
| Loans receivable | | | | |
| Total Assets | \$12,649 | \$143,714 | \$440,526 | \$7,836 |
| Liabilities: | | | | |
| Accounts payable | \$11,994 | \$19,212 | \$17,287 | |
| Accrued wages and benefits | | 11,851 | | |
| Compensated absences payable | | 732 | | |
| Interfund loans payable | | | | |
| Pension obligation payable | | 10,312 | | |
| Due to other funds | | 1,718 | | |
| Due to other governments | | | | |
| Deferred revenue | | | | |
| Total Liabilities | 11,994 | 43,825 | 17,287 | \$0 |
| Fund Equity: | | | | |
| Reserved for encumbrances | | 12,713 | 100,693 | |
| Reserved for materials and supplies inventory | | | | |
| Reserved for loans | | | | |
| Unreserved: | | | | |
| Undesignated | 655 | 87,176 | 322,546 | 7,836 |
| Total fund equity | 655 | 99,889 | 423,239 | 7,836 |
| Total Liabilities and Fund Equity | \$12,649 | \$143,714 | \$440,526 | \$7,836 |

| <u>Indigent Drivers Alcohol Treatment</u> | <u>Enforcement and Education</u> | <u>Drug Enforcement</u> | <u>Federal Justice Grant</u> | <u>Treasurer's Prepaid Interest</u> | <u>D.R.E.T.A.C.</u> | <u>Total</u> |
|---------------------------------------------------|--------------------------------------|-----------------------------|----------------------------------|---------------------------------------------|---------------------|---------------------|
| \$78,610 | \$3,538 | \$12,803 | \$167,808 | \$223,827 | \$136,211 | \$10,070,981 |
| | | | | | | 103,027 |
| 1,015 | 8,971 | 1,200 | 55,616 | 2,216 | 234 | 5,208,357 |
| | | | | | | 303,655 |
| | | | | | | 18,180 |
| | | | | | | 3,535 |
| | | | | | | 13,436 |
| | | 12,139 | 43,102 | | | 4,484,896 |
| | | | | | | 80,071 |
| | | | | | | 279,910 |
| <u>\$79,625</u> | <u>\$12,509</u> | <u>\$26,142</u> | <u>\$266,526</u> | <u>\$226,043</u> | <u>\$136,445</u> | <u>\$20,566,048</u> |
| | | | | | | \$1,090,190 |
| | | | | \$3,232 | \$300 | 698,740 |
| | | | | 95 | 3,859 | 201,955 |
| | | | | 19 | 538 | 6,401 |
| | | | | | | 530,647 |
| | | | | 661 | 3,630 | 106,513 |
| | | | \$41,090 | | | 67,886 |
| | | | 43,126 | | | 7,516,211 |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>84,216</u> | <u>4,007</u> | <u>8,327</u> | <u>10,218,543</u> |
| | | | | | | 2,016,972 |
| | | | | 768 | 2,664 | 80,071 |
| | | | | | | 279,910 |
| <u>79,625</u> | <u>12,509</u> | <u>26,142</u> | <u>182,310</u> | <u>221,268</u> | <u>125,454</u> | <u>7,970,552</u> |
| <u>79,625</u> | <u>12,509</u> | <u>26,142</u> | <u>182,310</u> | <u>222,036</u> | <u>128,118</u> | <u>10,347,505</u> |
| <u>\$79,625</u> | <u>\$12,509</u> | <u>\$26,142</u> | <u>\$266,526</u> | <u>\$226,043</u> | <u>\$136,445</u> | <u>\$20,566,048</u> |

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Dog and Kennel | Hotel/Motel Tax | Public Assistance | Children's Services |
|----------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|----------------------|------------------------|
| Revenues: | | | | |
| Sales taxes | | \$1,355,473 | | |
| Charges for services | \$204,697 | | \$554,572 | \$77,397 |
| Licenses and permits | 4,042 | | | |
| Intergovernmental | | | 8,906,695 | 2,012,889 |
| Other | 1,790 | 637,732 | | |
| Total Revenues | <u>210,529</u> | <u>1,993,205</u> | <u>9,461,267</u> | <u>2,090,286</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | | | | |
| Judicial | | | | |
| Public works | | | | |
| Health | 211,733 | | | |
| Human services | | | 9,203,512 | 3,008,231 |
| Other | | 1,485,828 | | |
| Total Expenditures | <u>211,733</u> | <u>1,485,828</u> | <u>9,203,512</u> | <u>3,008,231</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(1,204)</u> | <u>507,377</u> | <u>257,755</u> | <u>(917,945)</u> |
| Other Financing Sources (Uses): | | | | |
| Operating transfers in | | | 752,522 | 1,430,000 |
| Operating transfers out | | | (240,122) | (450,000) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>512,400</u> | <u>980,000</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses) | (1,204) | 507,377 | 770,155 | 62,055 |
| Fund Balance, January 1 | 30,890 | 68,570 | (225,357) | (8,618) |
| Fund Balance, December 31 | <u>\$29,686</u> | <u>\$575,947</u> | <u>\$544,798</u> | <u>\$53,437</u> |

| Child Support Enforcement | Litter Control | Real Estate Assessment | Computerization - Common Pleas Court | Computerization - Juvenile Court | Computerization - Probate Court |
|---------------------------|----------------|------------------------|--------------------------------------|----------------------------------|---------------------------------|
| \$237,856 | | \$783,704 | \$22,669 | \$9,143 | \$6,432 |
| 1,240,234 | \$56,415 | | | | |
| 12,161 | | 3,390 | | | |
| <u>1,490,251</u> | <u>56,415</u> | <u>787,094</u> | <u>22,669</u> | <u>9,143</u> | <u>6,432</u> |
| | | 902,127 | | | |
| | 56,415 | | 8,597 | 12,800 | |
| 1,551,439 | | | | | |
| <u>1,551,439</u> | <u>56,415</u> | <u>902,127</u> | <u>8,597</u> | <u>12,800</u> | <u>0</u> |
| <u>(61,188)</u> | <u>0</u> | <u>(115,033)</u> | <u>14,072</u> | <u>(3,657)</u> | <u>6,432</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| (61,188) | 0 | (115,033) | 14,072 | (3,657) | 6,432 |
| 496,389 | 425 | 999,859 | 60,450 | 30,451 | 6,338 |
| <u>\$435,201</u> | <u>\$425</u> | <u>\$884,826</u> | <u>\$74,522</u> | <u>\$26,794</u> | <u>\$12,770</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, 2001

| | Title Administration | Computerization - County Court | County Recorder Equipment | County Court Improvements |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|---------------------------------|------------------------------|
| Revenues: | | | | |
| Charges for services | \$288,118 | \$24,769 | \$79,060 | \$157,338 |
| Fines and forfeitures. | | | | |
| Intergovernmental. | | | | |
| Investment income | 3,533 | | | |
| Other. | 1,633 | | | |
| Total Revenues | <u>293,284</u> | <u>24,769</u> | <u>79,060</u> | <u>157,338</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 175,440 | | 36,264 | |
| Judicial. | | 6,306 | | 43,766 |
| Public safety | | | | |
| Public works | | | | |
| Economic development and assistance | | | | |
| Total Expenditures | <u>175,440</u> | <u>6,306</u> | <u>36,264</u> | <u>43,766</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>117,844</u> | <u>18,463</u> | <u>42,796</u> | <u>113,572</u> |
| Other Financing Sources (Uses): | | | | |
| Operating transfers in | | | | |
| Operating transfers out. | (500,000) | | | |
| Total Other Financing Sources (Uses). | <u>(500,000)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses). | (382,156) | 18,463 | 42,796 | 113,572 |
| Fund Balance, January 1 (Restated) | 557,402 | 82,426 | 90,263 | 200,816 |
| Decrease in Reserve for Inventory | | | | |
| Fund Balance, December 31 | <u>\$175,246</u> | <u>\$100,889</u> | <u>\$133,059</u> | <u>\$314,388</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> |
|-----------------------------|------------------------|----------------------------------|---------------------------------|-------------------------------|------------------------------------------|
| | \$5,000 | \$381,941 | | | |
| | 50,317 | 106,505 | | | |
| | | 3,484,862 | \$33,404 | \$442,700 | \$538,428 |
| | | 103,758 | | | 14,377 |
| | | 196,931 | | 4,632 | 11,241 |
| <u>\$0</u> | <u>55,317</u> | <u>4,273,997</u> | <u>33,404</u> | <u>447,332</u> | <u>564,046</u> |
| | 44,443 | | 54,664 | 563,650 | |
| | | 5,176,436 | | | 499,285 |
| <u>0</u> | <u>44,443</u> | <u>5,176,436</u> | <u>54,664</u> | <u>563,650</u> | <u>499,285</u> |
| <u>0</u> | <u>10,874</u> | <u>(902,439)</u> | <u>(21,260)</u> | <u>(116,318)</u> | <u>64,761</u> |
| | | 1,138 | | | |
| <u>0</u> | <u>0</u> | <u>1,138</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 0 | 10,874 | (901,301) | (21,260) | (116,318) | 64,761 |
| 10,126 | 21,150 | 2,942,724 | 27,729 | 1,019,102 | 684,326 |
| | | (702) | | | |
| <u>\$10,126</u> | <u>\$32,024</u> | <u>\$2,040,721</u> | <u>\$6,469</u> | <u>\$902,784</u> | <u>\$749,087</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, 2001

| | Community Rotary | Community Corrections | MRDD | County Care Facility and Donations |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------|------------------|------------------------------------------|
| Revenues: | | | | |
| Property taxes | | | \$3,774,816 | |
| Charges for services. | | | 83,366 | \$7,330,571 |
| Licenses and permits | | | | |
| Intergovernmental. | | \$164,676 | 1,119,907 | |
| Special assessments. | | | | |
| Investment income | | | 476 | |
| Rental income. | | | 148 | |
| Other | | 897 | 125,837 | 4,048 |
| Total Revenues | <u>\$0</u> | <u>165,573</u> | <u>5,104,550</u> | <u>7,334,619</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | | | | |
| Public safety | | 155,353 | | |
| Public works | | | | |
| Health | | | 5,191,742 | 6,823,699 |
| Human services | | | | |
| Total Expenditures | <u>0</u> | <u>155,353</u> | <u>5,191,742</u> | <u>6,823,699</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>0</u> | <u>10,220</u> | <u>(87,192)</u> | <u>510,920</u> |
| Other Financing Sources (Uses): | | | | |
| Operating transfers in. | | | | |
| Operating transfers out | | | | (214,679) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>(214,679)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses). | <u>0</u> | <u>10,220</u> | <u>(87,192)</u> | <u>296,241</u> |
| Fund Balance, January 1 | 50,578 | 18,569 | 979,915 | 621,939 |
| Decrease in Reserve for Inventory | | | (3,202) | |
| Fund Balance, December 31 | <u>\$50,578</u> | <u>\$28,789</u> | <u>\$889,521</u> | <u>\$918,180</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> |
|----------------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------|------------------------------|
| | \$693,158 | \$203,819 1 | | | |
| \$123,315 | | | \$81,564 | \$12,041 | \$165,662 |
| 5,204 | | 49,625 | 352 | | 32,231 |
| <u>128,519</u> | <u>693,158</u> | <u>253,445</u> | <u>81,916</u> | <u>12,041</u> | <u>197,893</u> |
| 164,379 | | | | | 183,639 |
| | | 295,654 | 73,718 | 81 | |
| <u>164,379</u> | <u>693,158</u> | <u>295,654</u> | <u>73,718</u> | <u>81</u> | <u>183,639</u> |
| <u>(35,860)</u> | <u>0</u> | <u>(42,209)</u> | <u>8,198</u> | <u>11,960</u> | <u>14,254</u> |
| | | 45,000 | | | |
| <u>0</u> | <u>0</u> | <u>45,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| (35,860) | 0 | 2,791 | 8,198 | 11,960 | 14,254 |
| 58,110 | 0 | 35,007 | (10,117) | 541 | 89,995 |
| <u>\$22,250</u> | <u>\$0</u> | <u>\$37,798</u> | <u>(\$1,919)</u> | <u>\$12,501</u> | <u>\$104,249</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, 2001

| | Domestic Shelter | Public Defender | Supported Living | Indigent Guardianship |
|----------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------------|--------------------------|
| Revenues: | | | | |
| Property taxes | | | | |
| Sales taxes | | | | |
| Charges for services | \$23,420 | | | |
| Licenses and permits | | | | |
| Fines and forfeitures | | | | |
| Intergovernmental | | | \$547,539 | |
| Special assessments | | | | |
| Investment income | | | | |
| Rental income | | | | |
| Other | | \$2,407 | | \$19,587 |
| Total Revenues | 23,420 | 2,407 | 547,539 | 19,587 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | | 11,691 | | |
| Judicial | | | | |
| Public safety | | 494,980 | | |
| Public works | | | | |
| Health | 24,288 | | 614,918 | 18,514 |
| Human services | | | | |
| Economic development and assistance | | | | |
| Other | | | | |
| Total Expenditures | 24,288 | 506,671 | 614,918 | 18,514 |
| Excess (deficiency) of revenues over (under) expenditures | (868) | (504,264) | (67,379) | 1,073 |
| Other Financing Sources (Uses): | | | | |
| Operating transfers in | | 536,000 | | |
| Operating transfers out | | | | |
| Total Other Financing Sources (Uses) | 0 | 536,000 | 0 | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses) | (868) | 31,736 | (67,379) | 1,073 |
| Fund Balance, January 1 (Restated) | 1,523 | 68,153 | 490,618 | 6,763 |
| Decrease in Reserve for Inventory | | | | |
| Fund Balance, December 31 | \$655 | \$99,889 | \$423,239 | \$7,836 |

| <u>Indigent Drivers Alcohol Treatment</u> | <u>Enforcement and Education</u> | <u>Drug Enforcement</u> | <u>Federal Justice Grant</u> | <u>Treasurer's Prepaid Interest</u> | <u>D.R.E.T.A.C.</u> | <u>Total</u> |
|---------------------------------------------------|--------------------------------------|-----------------------------|----------------------------------|---------------------------------------------|---------------------|---------------------|
| | | | | | | \$4,467,974 |
| | | | | | | 1,355,473 |
| | | | | | \$129,120 | 10,602,992 |
| | | | | | | 4,043 |
| \$5,603 | | | \$84,019 | | | 190,524 |
| | | | 252,252 | | | 19,226,462 |
| | | | | \$53,749 | | 12,041 |
| | | | | | | 175,893 |
| | | | | | | 148 |
| | \$41,435 | \$1,200 | | 2,242 | 190 | 1,154,765 |
| <u>5,603</u> | <u>41,435</u> | <u>1,200</u> | <u>336,271</u> | <u>55,991</u> | <u>129,310</u> | <u>37,190,315</u> |
| | | | | 47,172 | 137,849 | 1,474,922 |
| | 164,524 | 49,952 | | | | 71,469 |
| | | | | | | 1,711,205 |
| | | | | | | 5,232,932 |
| | | | | | | 13,254,266 |
| | | | | | | 14,456,340 |
| | | | | | | 499,285 |
| | | | 329,787 | | | 1,815,615 |
| <u>0</u> | <u>164,524</u> | <u>49,952</u> | <u>329,787</u> | <u>47,172</u> | <u>137,849</u> | <u>38,516,034</u> |
| 5,603 | (123,089) | (48,752) | 6,484 | 8,819 | (8,539) | (1,325,719) |
| | | | 142,500 | | | 2,907,160 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>142,500</u> | <u>0</u> | <u>0</u> | <u>(1,404,801)</u> |
| | | | | | | 1,502,359 |
| 5,603 | (123,089) | (48,752) | 148,984 | 8,819 | (8,539) | 176,640 |
| 74,022 | 135,598 | 74,894 | 33,326 | 213,217 | 136,657 | 10,174,769 |
| | | | | | | (3,904) |
| <u>\$79,625</u> | <u>\$12,509</u> | <u>\$26,142</u> | <u>\$182,310</u> | <u>\$222,036</u> | <u>\$128,118</u> | <u>\$10,347,505</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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------------------------|---------------------------|-----------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$205,000 | \$206,098 | \$1,098 |
| Fines and forfeitures | 10,000 | 2,949 | (7,051) |
| Reimbursements | | 1,790 | 1,790 |
| Total Revenues | <u>215,000</u> | <u>210,837</u> | <u>(4,163)</u> |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| Personal services | 150,918 | 149,164 | 1,754 |
| Materials and supplies | 22,995 | 22,485 | 510 |
| Capital outlay | 57,653 | 57,009 | 644 |
| Total Expenditures | <u>231,566</u> | <u>228,658</u> | <u>2,908</u> |
| Deficiency of revenues under expenditures. | <u>(16,566)</u> | <u>(17,821)</u> | <u>(1,255)</u> |
| Fund Balance, January 1. | 13,138 | 13,138 | 0 |
| Prior Year Encumbrances Appropriated. | 27,017 | 27,017 | 0 |
| Fund Balance, December 31. | <u>\$23,589</u> | <u>\$22,334</u> | <u>(\$1,255)</u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---------------------------------------------------|-------------------|-------------|-----------------------------------------|
| Revenues: | | | |
| Property taxes | \$1,477,000 | \$1,318,681 | (\$158,319) |
| Other | 570,000 | 637,732 | 67,732 |
| Total Revenues | 2,047,000 | 1,956,413 | (90,587) |
| Expenditures: | | | |
| Current: | | | |
| Other | 1,717,013 | 1,485,158 | 231,855 |
| Total Expenditures | 1,717,013 | 1,485,158 | 231,855 |
| Excess of revenues over expenditures | 329,987 | 471,255 | 141,268 |
| Fund Balance, January 1 | 2,335 | 2,335 | 0 |
| Fund Balance, December 31 | \$332,322 | \$473,590 | \$141,268 |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$620,000 | \$556,979 | (\$63,021) |
| Intergovernmental | 8,181,395 | 7,913,800 | (267,595) |
| Total Revenues | <u>8,801,395</u> | <u>8,470,779</u> | <u>(330,616)</u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| Personal services | 3,628,584 | 3,513,103 | 115,481 |
| Materials and supplies | 1,551,188 | 1,496,616 | 54,572 |
| Contractual services | 4,769,436 | 4,715,006 | 54,430 |
| Capital outlay | 58,251 | 47,013 | 11,238 |
| Other | - | 18,295 | (18,295) |
| Total Expenditures | <u>10,007,459</u> | <u>9,790,033</u> | <u>217,426</u> |
| Deficiency of revenues under expenditures | <u>(1,206,064)</u> | <u>(1,319,254)</u> | <u>(113,190)</u> |
| Other Financing Sources (Uses): | | | |
| Operating transfers in | 1,050,000 | 752,522 | (297,478) |
| Operating transfers out | (268,000) | (240,122) | 27,878 |
| Total Other Financing Sources (Uses) | <u>782,000</u> | <u>512,400</u> | <u>(269,600)</u> |
| Deficiency of revenues and other financing sources under expenditures and other financing (uses) | <u>(424,064)</u> | <u>(806,854)</u> | <u>(382,790)</u> |
| Fund Balance, January 1 | (293,630) | (293,630) | 0 |
| Prior Year Encumbrances Appropriated | 686,879 | 686,879 | 0 |
| Fund Balance, December 31 | <u><u>(\$30,815)</u></u> | <u><u>(\$413,605)</u></u> | <u><u>(\$382,790)</u></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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|------------------------------------------------------------------------------------------------------------------|-------------------|-------------|-----------------------------------------|
| Revenues: | | | |
| Charges for services | \$70,000 | \$73,282 | \$3,282 |
| Intergovernmental | 2,655,000 | 1,785,729 | (869,271) |
| Reimbursements | 750 | | (750) |
| Other | 500 | | (500) |
| Total Revenues. | 2,726,250 | 1,859,011 | (867,239) |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| Contractual services. | 3,559,155 | 3,520,676 | 38,479 |
| Total Expenditures | 3,559,155 | 3,520,676 | 38,479 |
| Deficiency of revenues under expenditures. | (832,905) | (1,661,665) | (828,760) |
| Other Financing Sources (Uses): | | | |
| Operating transfers in. | 1,201,750 | 1,430,000 | 228,250 |
| Operating transfers out | (500,000) | (450,000) | 50,000 |
| Total Other Financing Sources (Uses) | 701,750 | 980,000 | 278,250 |
| Deficiency of revenues and other financing sources under expenditures and other financing (uses) | (131,155) | (681,665) | (550,510) |
| Fund Balance, January 1 | (178,564) | (178,564) | 0 |
| Prior Year Encumbrances Appropriated | 412,753 | 412,753 | 0 |
| Fund Balance, December 31 | \$103,034 | (\$447,476) | (\$550,510) |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|------------------------------------------------------------------------------------|---------------------------|------------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$125,000 | \$283,641 | \$158,641 |
| Intergovernmental | 1,360,000 | 1,240,234 | (119,766) |
| Reimbursements | | 12,161 | 12,161 |
| Total Revenues | <u>1,485,000</u> | <u>1,536,036</u> | <u>51,036</u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| Personal services | 1,116,292 | 1,064,656 | 51,636 |
| Materials and supplies | 363,297 | 356,103 | 7,194 |
| Contractual services. | 250,558 | 244,979 | 5,579 |
| Capital outlay | 1,886 | | 1,886 |
| Total Expenditures | <u>1,732,033</u> | <u>1,665,738</u> | <u>66,295</u> |
| Deficiency of revenues under expenditures. | <u>(247,033)</u> | <u>(129,702)</u> | <u>117,331</u> |
| Other Financing Sources: | | | |
| Operating transfers in. | 15,000 | | (15,000) |
| Total Other Financing Sources | <u>15,000</u> | <u>0</u> | <u>(15,000)</u> |
| Deficiency of revenues and other financing sources under expenditures | <u>(232,033)</u> | <u>(129,702)</u> | <u>102,331</u> |
| Fund Balance, January 1. | 418,962 | 418,962 | 0 |
| Prior Year Encumbrances Appropriated. | 86,564 | 86,564 | 0 |
| Fund Balance, December 31. | <u>\$273,493</u> | <u>\$375,824</u> | <u>\$102,331</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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---------------------------------------------------|---------------------------|---------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$70,000 | \$56,415 | (\$13,585) |
| Total Revenues | <u>70,000</u> | <u>56,415</u> | <u>(13,585)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Works | | | |
| Other | 70,000 | 56,415 | 13,585 |
| Total Expenditures | <u>70,000</u> | <u>56,415</u> | <u>13,585</u> |
| Excess of revenues over expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance, January 1 | 425 | 425 | 0 |
| Fund Balance, December 31 | <u>\$425</u> | <u>\$425</u> | <u>\$0</u> |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------------------------|---------------------------|------------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$780,000 | \$783,704 | \$3,704 |
| Reimbursements | | 3,390 | 3,390 |
| Total Revenues | <u>780,000</u> | <u>787,094</u> | <u>7,094</u> |
| Expenditures: | | | |
| Current: | | | |
| Legislative and Executive | | | |
| Personal services | 368,740 | 312,104 | 56,636 |
| Materials and supplies | 30,999 | 28,811 | 2,188 |
| Contractual services. | 669,685 | 496,801 | 172,884 |
| Capital outlay | 28,458 | 25,190 | 3,268 |
| Other. | 150,000 | 150,000 | 0 |
| Total Expenditures | <u>1,247,882</u> | <u>1,012,906</u> | <u>234,976</u> |
| Deficiency of revenues under expenditures. | <u>(467,882)</u> | <u>(225,812)</u> | <u>242,070</u> |
| Fund Balance, January 1 | 707,275 | 707,275 | 0 |
| Prior Year Encumbrances Appropriated | <u>323,946</u> | <u>323,946</u> | <u>0</u> |
| Fund Balance, December 31 | <u>\$563,339</u> | <u>\$805,409</u> | <u>\$242,070</u> |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|------------------------------------------------------------------------|---------------------------|------------------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$9,000 | \$23,729 | \$14,729 |
| Total Revenues | <u>9,000</u> | <u>23,729</u> | <u>14,729</u> |
| Expenditures: | | | |
| Current: | | | |
| Judicial | | | |
| Materials and supplies. | 5,000 | | 5,000 |
| Contractual services. | 30,000 | 15,117 | 14,883 |
| Total Expenditures | <u>35,000</u> | <u>15,117</u> | <u>19,883</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(26,000)</u> | <u>8,612</u> | <u>34,612</u> |
| Fund Balance, January 1 | 55,110 | 55,110 | 0 |
| Prior Year Encumbrances Appropriated | 4,000 | 4,000 | 0 |
| Fund Balance, December 31 | <u><u>\$33,110</u></u> | <u><u>\$67,722</u></u> | <u><u>\$34,612</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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--------------------------------------------------------|---------------------------|------------------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$9,000 | \$9,052 | \$52 |
| Total Revenues | <u>9,000</u> | <u>9,052</u> | <u>52</u> |
| Expenditures: | | | |
| Current: | | | |
| Judicial | | | |
| Materials and supplies | 4,978 | 3,910 | 1,068 |
| Contractual services | 12,213 | 5,170 | 7,043 |
| Capital outlay. | 9,607 | 4,720 | 4,887 |
| Total Expenditures. | <u>26,798</u> | <u>13,800</u> | <u>12,998</u> |
| Deficiency of revenues under expenditures | <u>(17,798)</u> | <u>(4,748)</u> | <u>13,050</u> |
| Fund Balance, January 1 | 3,275 | 3,275 | 0 |
| Prior Year Encumbrances Appropriated | <u>26,798</u> | <u>26,798</u> | <u>0</u> |
| Fund Balance, December 31 | <u><u>\$12,275</u></u> | <u><u>\$25,325</u></u> | <u><u>\$13,050</u></u> |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-----------------------------------------------------------------------|---------------------------|------------------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services. | \$7,150 | \$6,446 | (\$704) |
| Total Revenues | <u>7,150</u> | <u>6,446</u> | <u>(704)</u> |
| Expenditures: | | | |
| Current: | | | |
| Judicial | | | |
| Contractual services | 7,000 | | 7,000 |
| Other | 1,500 | 67 | 1,433 |
| Total Expenditures. | <u>8,500</u> | <u>67</u> | <u>8,433</u> |
| Excess (deficiency) of revenues over (under) expenditures. | <u>(1,350)</u> | <u>6,379</u> | <u>7,729</u> |
| Fund Balance, January 1 | <u>14,076</u> | <u>14,076</u> | <u>0</u> |
| Fund Balance, December 31 | <u><u>\$12,726</u></u> | <u><u>\$20,455</u></u> | <u><u>\$7,729</u></u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|-----------------------------------------------------------------------------------------------------------------|-------------------|-----------|-----------------------------------------|
| Revenues: | | | |
| Charges for services | \$280,000 | \$285,598 | \$5,598 |
| Reimbursements | | 1,633 | 1,633 |
| Investment income | | 3,341 | 3,341 |
| Total Revenues | 280,000 | 290,572 | 10,572 |
| Expenditures: | | | |
| Current: | | | |
| Legislative and Executive | | | |
| Personal services | 183,133 | 136,721 | 46,412 |
| Materials and supplies. | 14,243 | 10,963 | 3,280 |
| Contractual services. | 35,580 | 34,730 | 850 |
| Capital outlay | 6,782 | 3,976 | 2,806 |
| Total Expenditures | 239,738 | 186,390 | 53,348 |
| Excess of revenues over expenditures | 40,262 | 104,182 | 63,920 |
| Other Financing Sources (Uses): | | | |
| Operating transfers in | 5,000 | | (5,000) |
| Operating transfers out. | (500,000) | (500,000) | 0 |
| Total Other Financing Sources (Uses) | (495,000) | (500,000) | (5,000) |
| Deficiency of revenues and other financing sources under expenditures and other financing (uses). | (454,738) | (395,818) | 58,920 |
| Fund Balance, January 1 | 545,382 | 545,382 | 0 |
| Prior Year Encumbrances Appropriated | 11,411 | 11,411 | 0 |
| Fund Balance, December 31 | \$102,055 | \$160,975 | \$58,920 |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|------------------------------------------------------------------------|---------------------------|------------------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$24,000 | \$24,324 | \$324 |
| Total Revenues | <u>24,000</u> | <u>24,324</u> | <u>324</u> |
| Expenditures: | | | |
| Current: | | | |
| Judicial | | | |
| Materials and supplies. | 7,500 | 281 | 7,219 |
| Contractual services. | 11,500 | 2,202 | 9,298 |
| Capital outlay | 23,000 | 3,823 | 19,177 |
| Total Expenditures | <u>42,000</u> | <u>6,306</u> | <u>35,694</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(18,000)</u> | <u>18,018</u> | <u>36,018</u> |
| Fund Balance, January 1 | 80,833 | 80,833 | 0 |
| Fund Balance, December 31 | <u><u>\$62,833</u></u> | <u><u>\$98,851</u></u> | <u><u>\$36,018</u></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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------------------------|---------------------------|------------------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$68,000 | \$78,012 | \$10,012 |
| Total Revenues | <u>68,000</u> | <u>78,012</u> | <u>10,012</u> |
| Expenditures: | | | |
| Current: | | | |
| Legislative and Executive | | | |
| Materials and supplies | 8,031 | 5,000 | 3,031 |
| Contractual services. | 55,215 | 34,238 | 20,977 |
| Capital outlay | 65,064 | 61,963 | 3,101 |
| Total Expenditures | <u>128,310</u> | <u>101,201</u> | <u>27,109</u> |
| Deficiency of revenues under expenditures. | <u>(60,310)</u> | <u>(23,189)</u> | <u>37,121</u> |
| Fund Balance, January 1 | 71,733 | 71,733 | 0 |
| Prior Year Encumbrances Appropriated | <u>17,842</u> | <u>17,842</u> | <u>0</u> |
| Fund Balance, December 31 | <u><u>\$29,265</u></u> | <u><u>\$66,386</u></u> | <u><u>\$37,121</u></u> |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------------------------|---------------------------|-------------------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$60,000 | \$146,187 | \$86,187 |
| Total Revenues | <u>60,000</u> | <u>146,187</u> | <u>86,187</u> |
| Expenditures: | | | |
| Current: | | | |
| Judicial | | | |
| Materials and supplies | 3,500 | 479 | 3,021 |
| Contractual services. | 43,500 | 16,983 | 26,517 |
| Other | 174,000 | 159,991 | 14,009 |
| Total Expenditures | <u>221,000</u> | <u>177,453</u> | <u>43,547</u> |
| Deficiency of revenues under expenditures. | <u>(161,000)</u> | <u>(31,266)</u> | <u>129,734</u> |
| Fund Balance, January 1. | <u>196,827</u> | <u>196,827</u> | <u>0</u> |
| Fund Balance, December 31. | <u><u>\$35,827</u></u> | <u><u>\$165,561</u></u> | <u><u>\$129,734</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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--------------------------------------------------------|---------------------------|-------------------|--------------------------------------------------|
| Revenues: | | | |
| Total Revenues. | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Expenditures: | | | |
| Current: | | | |
| Judicial | | | |
| Capital outlay | <u>10,126</u> | <u>10,126</u> | <u>0</u> |
| Total Expenditures | <u>10,126</u> | <u>10,126</u> | <u>0</u> |
| Deficiency of revenues under expenditures | <u>(10,126)</u> | <u>(10,126)</u> | <u>0</u> |
| Fund Balance, January 1 | <u>10,126</u> | <u>10,126</u> | <u>0</u> |
| Fund Balance, December 31 | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-----------------------------------------------------------------------|---------------------------|-----------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$10,000 | \$5,000 | (\$5,000) |
| Intergovernmental | 56,000 | 50,317 | (5,683) |
| Total Revenues. | <u>66,000</u> | <u>55,317</u> | <u>(10,683)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| Materials and supplies | 9,677 | 3,889 | 5,788 |
| Capital outlay | 94,523 | 38,238 | 56,285 |
| Total Expenditures | <u>104,200</u> | <u>42,127</u> | <u>62,073</u> |
| Excess (deficiency) of revenues over (under) expenditures. | <u>(38,200)</u> | <u>13,190</u> | <u>51,390</u> |
| Fund Balance, January 1 | 2,250 | 2,250 | 0 |
| Prior Year Encumbrances Appropriated | 22,000 | 22,000 | 0 |
| Fund Balance, December 31 | <u>(\$13,950)</u> | <u>\$37,440</u> | <u>\$51,390</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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---------------------------------------------------------------------------------------|-------------------|-------------|-----------------------------------------|
| Revenues: | | | |
| Charges for services | \$493,720 | \$377,346 | (\$116,374) |
| Fines and forfeitures | 130,000 | 105,819 | (24,181) |
| Intergovernmental | 3,500,000 | 3,675,376 | 175,376 |
| Reimbursements. | 178,500 | 212,889 | 34,389 |
| Investment income. | 150,000 | 119,308 | (30,692) |
| Other | 500 | 920 | 420 |
| Total Revenues. | 4,452,720 | 4,491,658 | 38,938 |
| Expenditures: | | | |
| Current: | | | |
| Public Works | | | |
| Personal services | 1,809,484 | 1,663,525 | 145,959 |
| Materials and supplies | 1,017,750 | 792,214 | 225,536 |
| Contractual services. | 2,486,768 | 2,237,329 | 249,439 |
| Capital outlay | 928,693 | 897,896 | 30,797 |
| Total Expenditures | 6,242,695 | 5,590,964 | 651,731 |
| Deficiency of revenues under expenditures. | (1,789,975) | (1,099,306) | 690,669 |
| Other Financing Sources: | | | |
| Operating transfers in | 0 | 1,138 | 1,138 |
| Total Other Financing Sources. | 0 | 1,138 | 1,138 |
| Deficiency of revenues and other financing sources under expenditures | (1,789,975) | (1,098,168) | 691,807 |
| Fund Balance, January 1 | 940,326 | 940,326 | 0 |
| Prior Year Encumbrances Appropriated | 1,494,159 | 1,494,159 | 0 |
| Fund Balance, December 31 | \$644,510 | \$1,336,317 | \$691,807 |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------------------------|---------------------------|-------------------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$40,000 | \$33,404 | (\$6,596) |
| Total Revenues | <u>40,000</u> | <u>33,404</u> | <u>(6,596)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| Personal services | 8,111 | 6,521 | 1,590 |
| Materials and supplies | 995 | 990 | 5 |
| Contractual services. | 31,780 | 31,210 | 570 |
| Other | 27,730 | 27,730 | 0 |
| Total Expenditures | <u>68,616</u> | <u>66,451</u> | <u>2,165</u> |
| Deficiency of revenues under expenditures. | <u>(28,616)</u> | <u>(33,047)</u> | <u>(4,431)</u> |
| Fund Balance, January 1 | 5,560 | 5,560 | 0 |
| Prior Year Encumbrances Appropriated | <u>23,060</u> | <u>23,060</u> | <u>0</u> |
| Fund Balance, December 31 | <u><u>\$4</u></u> | <u><u>(\$4,427)</u></u> | <u><u>(\$4,431)</u></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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------------------------------------------------|---------------------------|------------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$643,500 | \$951,034 | \$307,534 |
| Reimbursements | 13,000 | 4,632 | (8,368) |
| Total Revenues | <u>656,500</u> | <u>955,666</u> | <u>299,166</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| Personal services | 402,734 | 351,706 | 51,028 |
| Materials and supplies | 7,133 | 6,133 | 1,000 |
| Contractual services. | 279,005 | 272,773 | 6,232 |
| Capital outlay | 1,000 | | 1,000 |
| Other | 8,343 | 8,343 | 0 |
| Total Expenditures | <u>698,215</u> | <u>638,955</u> | <u>59,260</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(41,715)</u> | <u>316,711</u> | <u>358,426</u> |
| Other Financing Sources: | | | |
| Operating transfers in | 65,000 | | (65,000) |
| Total Other Financing Sources | <u>65,000</u> | <u>0</u> | <u>(65,000)</u> |
| Excess of revenues and other financing sources over expenditures | <u>23,285</u> | <u>316,711</u> | <u>293,426</u> |
| Fund Balance, January 1 | 441,760 | 441,760 | 0 |
| Prior Year Encumbrances Appropriated | 30,403 | 30,403 | 0 |
| Fund Balance, December 31 | <u>\$495,448</u> | <u>\$788,874</u> | <u>\$293,426</u> |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-----------------------------------------------------------------------------------|---------------------------|------------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$1,150,000 | \$456,472 | (\$693,528) |
| Investment income | 20,000 | 16,865 | (3,135) |
| Other | 81,000 | 64,645 | (16,355) |
| Total Revenues. | <u>1,251,000</u> | <u>537,982</u> | <u>(713,018)</u> |
| Expenditures: | | | |
| Current: | | | |
| Economic Development and Assistance | | | |
| Materials and supplies. | 272,525 | 175,163 | 97,362 |
| Contractual services | 790,584 | 568,729 | 221,855 |
| Capital outlay. | 140,004 | | 140,004 |
| Other | 126,660 | 69,731 | 56,929 |
| Total Expenditures. | <u>1,329,773</u> | <u>813,623</u> | <u>516,150</u> |
| Deficiency of revenues under expenditures | <u>(78,773)</u> | <u>(275,641)</u> | <u>(196,868)</u> |
| Other Financing Sources: | | | |
| Advances in | | 6,401 | 6,401 |
| Total Other Financing Sources | <u>0</u> | <u>6,401</u> | <u>6,401</u> |
| Deficiency of revenues and other financing sources under expenditures. | <u>(78,773)</u> | <u>(269,240)</u> | <u>(190,467)</u> |
| Fund Balance, January 1 | 343,242 | 343,242 | 0 |
| Prior Year Encumbrances Appropriated | 7,746 | 7,746 | 0 |
| Fund Balance, December 31 | <u>\$272,215</u> | <u>\$81,748</u> | <u>(\$190,467)</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, 2001

| | 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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---------------------------------------------------|---------------------------|------------------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$170,000 | \$164,676 | (\$5,324) |
| Reimbursements | | 896 | 896 |
| Total Revenues | <u>170,000</u> | <u>165,572</u> | <u>(4,428)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| Personal services | 87,857 | 83,187 | 4,670 |
| Materials and supplies | 856 | 543 | 313 |
| Other | 73,405 | 72,245 | 1,160 |
| Total Expenditures | <u>162,118</u> | <u>155,975</u> | <u>6,143</u> |
| Excess of revenues over expenditures | <u>7,882</u> | <u>9,597</u> | <u>1,715</u> |
| Fund Balance, January 1 | <u>26,591</u> | <u>26,591</u> | <u>0</u> |
| Fund Balance, December 31 | <u><u>\$34,473</u></u> | <u><u>\$36,188</u></u> | <u><u>\$1,715</u></u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---------------------------------------------------------------|-------------------|------------------|-----------------------------------------|
| Revenues: | | | |
| Property taxes | \$3,807,140 | \$3,774,816 | (\$32,324) |
| Charges for services | 65,000 | 40,411 | (24,589) |
| Intergovernmental | 877,000 | 1,123,610 | 246,610 |
| Reimbursements | 50,000 | 133,726 | 83,726 |
| Investment income | 1,000 | 545 | (455) |
| Other | 46,000 | 37,154 | (8,846) |
| Total Revenues | 4,846,140 | 5,110,262 | 264,122 |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| Personal services | 3,469,357 | 3,447,766 | 21,591 |
| Materials and supplies | 910,331 | 897,959 | 12,372 |
| Contractual services. | 726,611 | 712,280 | 14,331 |
| Capital outlay | 135,962 | 134,719 | 1,243 |
| Total Expenditures | 5,242,261 | 5,192,724 | 49,537 |
| Deficiency of revenues under expenditures. | (396,121) | (82,462) | 313,659 |
| Fund Balance, January 1 | 824,013 | 824,013 | 0 |
| Prior Year Encumbrances Appropriated | 136,199 | 136,199 | 0 |
| Fund Balance, December 31 | \$564,091 | \$877,750 | \$313,659 |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|------------------------------------------------------------------------------------------------------|-------------------|-------------|-----------------------------------------|
| Revenues: | | | |
| Charges for services | \$7,017,350 | \$7,312,361 | \$295,011 |
| Reimbursements | | 2,701 | 2,701 |
| Other | 2,500 | 1,347 | (1,153) |
| Total Revenues | 7,019,850 | 7,316,409 | 296,559 |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| Personal services | 5,677,289 | 5,251,910 | 425,379 |
| Materials and supplies | 1,000,168 | 875,540 | 124,628 |
| Contractual services. | 769,369 | 682,039 | 87,330 |
| Capital outlay | 85,049 | 48,869 | 36,180 |
| Other | | 6,363 | (6,363) |
| Total Expenditures | 7,531,875 | 6,864,721 | 667,154 |
| Excess (deficiency) of revenues over (under) expenditures | (512,025) | 451,688 | 963,713 |
| Other Financing Uses: | | | |
| Operating transfers out | (45,011) | (214,679) | (169,668) |
| Total Other Financing Uses. | (45,011) | (214,679) | (169,668) |
| Excess (deficiency) of revenues over (under) expenditures and other financing (uses) | (557,036) | 237,009 | 794,045 |
| Fund Balance, January 1 | 883,945 | 883,945 | 0 |
| Prior Year Encumbrances Appropriated | 166,000 | 166,000 | 0 |
| Fund Balance, December 31 | \$492,909 | \$1,286,954 | \$794,045 |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------------------------|---------------------------|------------------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$179,000 | \$123,011 | (\$55,989) |
| Other | 4,500 | 5,205 | 705 |
| Total Revenues | <u>183,500</u> | <u>128,216</u> | <u>(55,284)</u> |
| Expenditures: | | | |
| Current: | | | |
| Legislative and Executive | | | |
| Personal services | 141,789 | 117,802 | 23,987 |
| Materials and supplies | 72,356 | 42,890 | 29,466 |
| Contractual services. | 36,596 | 12,595 | 24,001 |
| Capital outlay | 653 | | 653 |
| Total Expenditures | <u>251,394</u> | <u>173,287</u> | <u>78,107</u> |
| Deficiency of revenues under expenditures. | <u>(67,894)</u> | <u>(45,071)</u> | <u>22,823</u> |
| Fund Balance, January 1. | 43,859 | 43,859 | 0 |
| Prior Year Encumbrances Appropriated. | <u>20,118</u> | <u>20,118</u> | <u>0</u> |
| Fund Balance, December 31. | <u><u>(\$3,917)</u></u> | <u><u>\$18,906</u></u> | <u><u>\$22,823</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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--------------------------------------------------------|---------------------------|-------------------|--------------------------------------------------|
| Revenues: | | | |
| Property taxes | \$690,694 | \$693,158 | \$2,464 |
| Total Revenues | <u>690,694</u> | <u>693,158</u> | <u>2,464</u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| Contractual services. | 693,100 | 693,158 | (58) |
| Total Expenditures | <u>693,100</u> | <u>693,158</u> | <u>(58)</u> |
| Deficiency of revenues under expenditures | <u>(2,406)</u> | <u>0</u> | <u>2,406</u> |
| Fund Balance, January 1 | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance, December 31 | <u><u>(\$2,406)</u></u> | <u><u>\$0</u></u> | <u><u>\$2,406</u></u> |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|------------------------------------------------------------------------------------|---------------------------|-------------------|--------------------------------------------------|
| Revenues: | | | |
| Charges for services | \$233,000 | \$176,010 | (\$56,990) |
| Other | 46,000 | 49,625 | 3,625 |
| Total Revenues | <u>279,000</u> | <u>225,635</u> | <u>(53,365)</u> |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| Personal services | 48,686 | 48,024 | 662 |
| Materials and supplies | 7,283 | 6,180 | 1,103 |
| Contractual services. | 308,900 | 274,473 | 34,427 |
| Capital outlay | 5,001 | | 5,001 |
| Total Expenditures | <u>369,870</u> | <u>328,677</u> | <u>41,193</u> |
| Deficiency of revenues under expenditures. | <u>(90,870)</u> | <u>(103,042)</u> | <u>(12,172)</u> |
| Other Financing Sources: | | | |
| Operating transfers in | 25,000 | 45,000 | 20,000 |
| Total Other Financing Sources | <u>25,000</u> | <u>45,000</u> | <u>20,000</u> |
| Deficiency of revenues and other financing sources under expenditures | <u>(65,870)</u> | <u>(58,042)</u> | <u>7,828</u> |
| Fund Balance, January 1 | 16,935 | 16,935 | 0 |
| Prior Year Encumbrances Appropriated | 22,220 | 22,220 | 0 |
| Fund Balance, December 31 | <u>(\$26,715)</u> | <u>(\$18,887)</u> | <u>\$7,828</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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-----------------------------------------------------------------------|---------------------------|-------------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$100,000 | \$81,564 | (\$18,436) |
| Reimbursements. | | 352 | 352 |
| Total Revenues. | <u>100,000</u> | <u>81,916</u> | <u>(18,084)</u> |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| Personal services | 31,494 | 28,902 | 2,592 |
| Materials and supplies | 2,501 | 329 | 2,172 |
| Contractual services | 63,687 | 63,670 | 17 |
| Total Expenditures. | <u>97,682</u> | <u>92,901</u> | <u>4,781</u> |
| Excess (deficiency) of revenues over (under) expenditures. | <u>2,318</u> | <u>(10,985)</u> | <u>(13,303)</u> |
| Fund Balance, January 1 | (15,866) | (15,866) | 0 |
| Prior Year Encumbrances Appropriated | 15,716 | 15,716 | 0 |
| Fund Balance, December 31 | <u>\$2,168</u> | <u>(\$11,135)</u> | <u>(\$13,303)</u> |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---------------------------------------------------|---------------------------|-----------------|--------------------------------------------------|
| Revenues: | | | |
| Special assessments | \$14,000 | \$12,041 | (\$1,959) |
| Total Revenues. | <u>14,000</u> | <u>12,041</u> | <u>(1,959)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Works | | | |
| Materials and supplies | 1,000 | | 1,000 |
| Contractual services | 5,500 | 80 | 5,420 |
| Total Expenditures. | <u>6,500</u> | <u>80</u> | <u>6,420</u> |
| Excess of revenues over expenditures | <u>7,500</u> | <u>11,961</u> | <u>4,461</u> |
| Fund Balance, January 1 | 541 | 541 | 0 |
| Fund Balance, December 31 | <u>\$8,041</u> | <u>\$12,502</u> | <u>\$4,461</u> |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-----------------------------------------------------------|---------------------------|------------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$190,000 | \$160,662 | (\$29,338) |
| Other | 34,000 | 33,944 | (56) |
| Total Revenues | <u>224,000</u> | <u>194,606</u> | <u>(29,394)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| Personal services | 142,623 | 142,613 | 10 |
| Materials and supplies | 38,250 | 15,444 | 22,806 |
| Contractual services. | 23,798 | 20,338 | 3,460 |
| Capital outlay | 17,535 | 10,723 | 6,812 |
| Total Expenditures | <u>222,206</u> | <u>189,118</u> | <u>33,088</u> |
| Excess of revenues over expenditures | <u>1,794</u> | <u>5,488</u> | <u>3,694</u> |
| | | | |
| Fund Balance, January 1. | 93,665 | 93,665 | 0 |
| Prior Year Encumbrances Appropriated. | 2,694 | 2,694 | 0 |
| Fund Balance, December 31. | <u>\$98,153</u> | <u>\$101,847</u> | <u>\$3,694</u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--------------------------------------------------|-------------------|----------|-----------------------------------------|
| Revenues: | | | |
| Charges for services | \$23,000 | \$24,288 | \$1,288 |
| Total Revenues | 23,000 | 24,288 | 1,288 |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| Contractual services. | 24,036 | 21,330 | 2,706 |
| Total Expenditures | 24,036 | 21,330 | 2,706 |
| Excess of revenues over expenditures. | (1,036) | 2,958 | 3,994 |
| Fund Balance, January 1. | (2,964) | (2,964) | 0 |
| Prior Year Encumbrances Appropriated. | 12,000 | 12,000 | 0 |
| Fund Balance, December 31. | \$8,000 | \$11,994 | \$3,994 |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|----------------------------------------------------------------------------------------------------------------|---------------------------|------------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$535,900 | | (\$535,900) |
| Other | 100 | \$2,407 | 2,307 |
| Total Revenues | <u>536,000</u> | <u>2,407</u> | <u>(533,593)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Works | | | |
| Personal services | 299,808 | 279,542 | 20,266 |
| Materials and supplies | 19,095 | 17,691 | 1,404 |
| Contractual services. | 212,578 | 205,366 | 7,212 |
| Capital outlay | 5,398 | 4,702 | 696 |
| Total Expenditures | <u>536,879</u> | <u>507,301</u> | <u>29,578</u> |
| Deficiency of revenues under expenditures | <u>(879)</u> | <u>(504,894)</u> | <u>(504,015)</u> |
| Other Financing Sources: | | | |
| Operating transfers in. | | 536,000 | 536,000 |
| Total Other Financing Sources | <u>0</u> | <u>536,000</u> | <u>536,000</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | <u>(879)</u> | <u>31,106</u> | <u>31,985</u> |
| Fund Balance, January 1. | 74,109 | 74,109 | 0 |
| Prior Year Encumbrances Appropriated. | 6,573 | 6,573 | 0 |
| Fund Balance, December 31. | <u>\$79,803</u> | <u>\$111,788</u> | <u>\$31,985</u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|------------------------------------------------------------------------|-------------------|-----------|-----------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$800,000 | \$827,319 | \$27,319 |
| Total Revenues | 800,000 | 827,319 | 27,319 |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| Contractual services. | 810,438 | 787,374 | 23,064 |
| Total Expenditures | 810,438 | 787,374 | 23,064 |
| Excess (deficiency) of revenues over (under) expenditures | (10,438) | 39,945 | 50,383 |
| Fund Balance, January 1 | 199,910 | 199,910 | 0 |
| Prior Year Encumbrances Appropriated | 21,054 | 21,054 | 0 |
| Fund Balance, December 31 | \$210,526 | \$260,909 | \$50,383 |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|------------------------------------------------------------------------|---------------------------|----------------|--------------------------------------------------|
| Revenues: | | | |
| Other | \$20,000 | \$19,487 | (\$513) |
| Total Revenues | <u>20,000</u> | <u>19,487</u> | <u>(513)</u> |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| Materials and supplies | 25,615 | 18,514 | 7,101 |
| Total Expenditures | <u>25,615</u> | <u>18,514</u> | <u>7,101</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(5,615)</u> | <u>973</u> | <u>6,588</u> |
| | | | |
| Fund Balance, January 1. | <u>5,865</u> | <u>5,865</u> | <u>0</u> |
| Fund Balance, December 31. | <u>\$250</u> | <u>\$6,838</u> | <u>\$6,588</u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---------------------------------------------------|-------------------|----------|-----------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$9,000 | \$4,638 | (\$4,362) |
| Total Revenues | 9,000 | 4,638 | (4,362) |
| Expenditures: | | | |
| Current: | | | |
| Other. | 5,500 | | 5,500 |
| Total Expenditures | 5,500 | 0 | 5,500 |
| Excess of revenues over expenditures | 3,500 | 4,638 | 1,138 |
| Fund Balance, January 1. | 73,972 | 73,972 | 0 |
| Fund Balance, December 31. | \$77,472 | \$78,610 | \$1,138 |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------------------------|---------------------------|------------------|--------------------------------------------------|
| Revenues: | | | |
| Other | \$35,000 | \$32,514 | (\$2,486) |
| Total Revenues | <u>35,000</u> | <u>32,514</u> | <u>(2,486)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| Other | 167,000 | 164,524 | 2,476 |
| Total Expenditures | <u>167,000</u> | <u>164,524</u> | <u>2,476</u> |
| Deficiency of revenues under expenditures. | <u>(132,000)</u> | <u>(132,010)</u> | <u>(10)</u> |
| | | | |
| Fund Balance, January 1. | 135,548 | 135,548 | 0 |
| Fund Balance, December 31. | <u>\$3,548</u> | <u>\$3,538</u> | <u>(\$10)</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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|-------------------------------------------------------|-------------------|----------|-----------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$6,000 | \$4,123 | (\$1,877) |
| Total Revenues. | 6,000 | 4,123 | (1,877) |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| Other | 59,219 | 49,952 | 9,267 |
| Total Expenditures | 59,219 | 49,952 | 9,267 |
| Deficiency of revenues under expenditures. | (53,219) | (45,829) | 7,390 |
| Fund Balance, January 1 | 58,632 | 58,632 | 0 |
| Fund Balance, December 31 | \$5,413 | \$12,803 | \$7,390 |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|----------------------------------------------------------------------------------|---------------------------|-------------------------|--------------------------------------------------|
| Revenues: | | | |
| Fines and forfeitures | \$24,500 | \$28,403 | \$3,903 |
| Intergovernmental | 209,207 | 209,150 | (57) |
| Total Revenues | <u>233,707</u> | <u>237,553</u> | <u>3,846</u> |
| Expenditures: | | | |
| Current: | | | |
| Other. | 358,000 | 289,628 | 68,372 |
| Total Expenditures | <u>358,000</u> | <u>289,628</u> | <u>68,372</u> |
| Deficiency of revenues under expenditures | <u>(124,293)</u> | <u>(52,075)</u> | <u>72,218</u> |
| Other Financing Sources: | | | |
| Operating transfers in. | 151,293 | 142,500 | (8,793) |
| Total Other Financing Sources | <u>151,293</u> | <u>142,500</u> | <u>(8,793)</u> |
| Excess of revenues and other financing sources over expenditures | <u>27,000</u> | <u>90,425</u> | <u>63,425</u> |
| Fund Balance, January 1. | <u>77,383</u> | <u>77,383</u> | <u>0</u> |
| Fund Balance, December 31. | <u><u>\$104,383</u></u> | <u><u>\$167,808</u></u> | <u><u>\$63,425</u></u> |

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TREASURER'S PREPAID INTEREST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---------------------------------------------------|---------------------------|------------------|--------------------------------------------------|
| Revenues: | | | |
| Investment income | \$50,000 | \$55,515 | \$5,515 |
| Other | 5,000 | 26 | (4,974) |
| Total Revenues | <u>55,000</u> | <u>55,541</u> | <u>541</u> |
| Expenditures: | | | |
| Current: | | | |
| Legislative and executive | | | |
| Personal services | 55,389 | 40,726 | 14,663 |
| Materials and supplies | 6,300 | 4,632 | 1,668 |
| Capital outlay | 2,457 | 1,807 | 650 |
| Total Expenditures | <u>64,146</u> | <u>47,165</u> | <u>16,981</u> |
| Excess of revenues over expenditures | <u>(9,146)</u> | <u>8,376</u> | <u>17,522</u> |
| Fund Balance, January 1 (Restated). | 212,718 | 212,718 | 0 |
| Prior Year Encumbrances Appropriated. | 500 | 500 | 0 |
| Fund Balance, December 31. | <u>\$204,072</u> | <u>\$221,594</u> | <u>\$17,522</u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|-------------------------------------------------------|-------------------|-----------|-----------------------------------------|
| Revenues: | | | |
| Charges for services | \$170,000 | \$129,266 | (\$40,734) |
| Total Revenues | 170,000 | 129,266 | (40,734) |
| Expenditures: | | | |
| Current: | | | |
| Legislative and Executive | | | |
| Personal services | 161,304 | 130,446 | 30,858 |
| Materials and supplies | 22,830 | 8,024 | 14,806 |
| Capital outlay | 4,067 | 1,192 | 2,875 |
| Total Expenditures | 188,201 | 139,662 | 48,539 |
| Deficiency of revenues under expenditures. | (18,201) | (10,396) | 7,805 |
| Fund Balance, January 1 | 143,499 | 143,499 | 0 |
| Prior Year Encumbrances Appropriated | 294 | 294 | 0 |
| Fund Balance, December 31 | \$125,592 | \$133,397 | \$7,805 |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--------------------------------------------------|-------------------|-------------------|-----------------------------------------|
| Revenues: | | | |
| Property taxes | \$5,974,834 | \$5,786,655 | (\$188,179) |
| Charges for services | 10,273,720 | 10,541,734 | 268,014 |
| Fines and forfeitures | 164,500 | 137,171 | (27,329) |
| Intergovernmental | 20,732,002 | 18,861,534 | (1,870,468) |
| Special assessments | 14,000 | 12,041 | (1,959) |
| Reimbursements | 242,250 | 374,170 | 131,920 |
| Investment income | 221,000 | 195,574 | (25,426) |
| Other | 845,100 | 885,006 | 39,906 |
| Total Revenues | 38,467,406 | 36,793,885 | (1,673,521) |
| Expenditures: | | | |
| Current: | | | |
| Legislative and Executive | | | |
| Personal services | 910,355 | 737,799 | 172,556 |
| Materials and supplies. | 154,759 | 100,320 | 54,439 |
| Contractual services. | 797,076 | 578,364 | 218,712 |
| Capital outlay | 107,481 | 94,128 | 13,353 |
| Other. | 150,000 | 150,000 | 0 |
| Total Legislative and Executive | 2,119,671 | 1,660,611 | 459,060 |
| Judicial | | | |
| Materials and supplies. | 20,978 | 4,670 | 16,308 |
| Contractual services. | 104,213 | 39,472 | 64,741 |
| Capital outlay | 42,733 | 18,669 | 24,064 |
| Other. | 175,500 | 160,058 | 15,442 |
| Total Judicial. | 343,424 | 222,869 | 120,555 |
| Public Safety | | | |
| Personal services | 641,325 | 584,027 | 57,298 |
| Materials and supplies. | 56,911 | 26,999 | 29,912 |
| Contractual services. | 334,583 | 324,321 | 10,262 |
| Capital outlay | 113,058 | 48,961 | 64,097 |
| Other. | 335,697 | 322,794 | 12,903 |
| Total Public Safety. | 1,481,574 | 1,307,102 | 174,472 |
| Public Works | | | |
| Personal services | 2,109,292 | 1,943,067 | 166,225 |
| Materials and supplies. | 1,037,845 | 809,905 | 227,940 |
| Contractual services. | 2,704,846 | 2,442,775 | 262,071 |
| Capital outlay | 934,091 | 902,598 | 31,493 |
| Other. | 70,000 | 56,415 | 13,585 |
| Total Public Works. | 6,856,074 | 6,154,760 | 701,314 |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|-----------------------------------------|
| Health | | | |
| Personal services | \$9,377,744 | \$8,925,766 | \$451,978 |
| Materials and supplies. | 1,968,893 | 1,821,007 | 147,886 |
| Contractual services. | 2,703,041 | 2,541,166 | 161,875 |
| Capital outlay | 283,665 | 240,597 | 43,068 |
| Other. | 6,363 | 6,363 | (6,363) |
| Total Health | <u>14,333,343</u> | <u>13,534,899</u> | <u>798,444</u> |
| Human Services | | | |
| Personal services | 4,744,876 | 4,577,759 | 167,117 |
| Materials and supplies. | 1,914,485 | 1,852,719 | 61,766 |
| Contractual services. | 9,272,249 | 9,173,819 | 98,430 |
| Capital outlay | 60,137 | 47,013 | 13,124 |
| Other. | 18,295 | 18,295 | (18,295) |
| Total Human Services | <u>15,991,747</u> | <u>15,669,605</u> | <u>322,142</u> |
| Economic Development | | | |
| Materials and supplies. | 272,525 | 175,163 | 97,362 |
| Contractual services. | 790,584 | 568,729 | 221,855 |
| Capital outlay | 140,004 | 140,004 | 140,004 |
| Other. | 126,660 | 69,731 | 56,929 |
| Total Economic Development | <u>1,329,773</u> | <u>813,623</u> | <u>516,150</u> |
| Other | | | |
| Other. | 2,080,513 | 1,774,786 | 305,727 |
| Total Other. | <u>2,080,513</u> | <u>1,774,786</u> | <u>305,727</u> |
| Total Expenditures | <u>44,536,119</u> | <u>41,138,255</u> | <u>3,397,864</u> |
| Deficiency of revenues under expenditures. | <u>(6,068,713)</u> | <u>(4,344,370)</u> | <u>1,724,343</u> |
| Other Financing Sources (Uses): | | | |
| Advances in. | 6,401 | 6,401 | 6,401 |
| Operating transfers in. | 2,513,043 | 2,907,160 | 394,117 |
| Operating transfers out | (1,313,011) | (1,404,801) | (91,790) |
| Total Other Financing Sources (Uses) | <u>1,200,032</u> | <u>1,508,760</u> | <u>308,728</u> |
| Deficiency of revenues and other financing sources under expenditures and other financing (uses) | <u>(4,868,681)</u> | <u>(2,835,610)</u> | <u>2,033,071</u> |
| Fund Balance, January 1 (Restated) | 6,283,374 | 6,283,374 | 0 |
| Prior Year Encumbrances Appropriated. | 3,577,946 | 3,577,946 | 0 |
| Fund Balance, December 31. | <u>\$4,992,639</u> | <u>\$7,025,710</u> | <u>\$2,033,071</u> |

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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, 2001

| | Bond Retirement | Special Assessment Bond Retirement | Total |
|---------------------------------------------------------------------|--------------------|---------------------------------------|-------------|
| Assets: | | | |
| Equity in pooled cash, cash equivalents and investments. | \$253,354 | \$16,020 | \$269,374 |
| Receivables (net of allowances for uncollectibles): | | | |
| Special assessments | | 4,149,519 | 4,149,519 |
| Total Assets | \$253,354 | \$4,165,539 | \$4,418,893 |
| | | | |
| Liabilities: | | | |
| Deferred revenue. | | \$4,149,519 | \$4,149,519 |
| Total Liabilities | \$0 | 4,149,519 | 4,149,519 |
| | | | |
| Fund Equity: | | | |
| Reserved for debt service | 253,354 | 16,020 | 269,374 |
| Total Fund Equity | 253,354 | 16,020 | 269,374 |
| Total Liabilities and Fund Equity. | \$253,354 | \$4,165,539 | \$4,418,893 |

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Bond Retirement | Special Assessment Bond Retirement | Total |
|------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------|-----------|
| Revenues: | | | |
| Special assessments | | \$718,807 | \$718,807 |
| Other | \$17,083 | | 17,083 |
| Total Revenues | 17,083 | 718,807 | 735,890 |
| Expenditures: | | | |
| Debt service: | | | |
| Principal retirement | 556,800 | 491,000 | 1,047,800 |
| Interest and fiscal charges. | 440,172 | 246,047 | 686,219 |
| Total Expenditures. | 996,972 | 737,047 | 1,734,019 |
| Deficiency of revenues under expenditures | (979,889) | (18,240) | (998,129) |
| Other Financing Sources: | | | |
| Premium received upon debt issuance | 84,357 | 17,431 | 101,788 |
| Operating transfers in | 1,005,930 | | 1,005,930 |
| Total Other Financing Sources. | 1,090,287 | 17,431 | 1,107,718 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures. | 110,398 | (809) | 109,589 |
| Fund Balances, January 1 | 142,956 | 16,829 | 159,785 |
| Fund Balances, December 31 | \$253,354 | \$16,020 | \$269,374 |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------------------------------------------------|---------------------------|-------------------------|--------------------------------------------------|
| Revenues: | | | |
| Other | | \$17,083 | \$17,083 |
| Total Revenues | <u>\$0</u> | <u>17,083</u> | <u>17,083</u> |
| Expenditures: | | | |
| Current: | | | |
| Debt Service: | | | |
| Principal retirement | 556,828 | 556,800 | 28 |
| Interest and fiscal charges. | 440,172 | 440,172 | 0 |
| Total Expenditures | <u>997,000</u> | <u>996,972</u> | <u>28</u> |
| Deficiency of revenues under expenditures. | <u>(997,000)</u> | <u>(979,889)</u> | <u>17,111</u> |
| Other Financing Sources: | | | |
| Premium received upon debt issuance | | 84,357 | 84,357 |
| Operating transfers in. | 1,000,000 | 1,005,930 | 5,930 |
| Total Other Financing Sources | <u>1,000,000</u> | <u>1,090,287</u> | <u>90,287</u> |
| Excess of revenues and other financing sources over expenditures | <u>3,000</u> | <u>110,398</u> | <u>107,398</u> |
| Fund Balance, January 1. | <u>142,956</u> | <u>142,956</u> | <u>0</u> |
| Fund Balance, December 31. | <u><u>\$145,956</u></u> | <u><u>\$253,354</u></u> | <u><u>\$107,398</u></u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|-------------------------------------------------------------------------------|-------------------|-----------|-----------------------------------------|
| Revenues: | | | |
| Special assessments | \$775,000 | \$739,326 | (\$35,674) |
| Total Revenues | 775,000 | 739,326 | (35,674) |
| Expenditures: | | | |
| Current: | | | |
| Debt Service: | | | |
| Principal retirement | 492,001 | 491,000 | 1,001 |
| Interest and fiscal charges. | 246,047 | 246,047 | 0 |
| Total Expenditures | 738,048 | 737,047 | 1,001 |
| Excess of revenues over expenditures | 36,952 | 2,279 | (34,673) |
| Other Financing Sources: | | | |
| Premium received upon debt issuance | | 17,431 | 17,431 |
| Total Other Financing Sources | 0 | 17,431 | 17,431 |
| Excess of revenues and other financing sources over expenditures | 36,952 | 19,710 | (17,242) |
| Fund Balance, January 1. | (3,690) | (3,690) | 0 |
| Fund Balance, December 31. | \$33,262 | \$16,020 | (\$17,242) |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|-------------------------------------------------------------------------------|-------------------|-----------|-----------------------------------------|
| Revenues: | | | |
| Special Assessments | \$775,000 | \$739,326 | (\$35,674) |
| Other | | 17,083 | 17,083 |
| Total Revenues | 775,000 | 756,409 | (18,591) |
| Expenditures: | | | |
| Current: | | | |
| Debt Service: | | | |
| Principal retirement | 1,048,829 | 1,047,800 | 1,029 |
| Interest and fiscal charges. | 686,219 | 686,219 | 0 |
| Total Expenditures | 1,735,048 | 1,734,019 | 1,029 |
| Deficiency of revenues under expenditures. | (960,048) | (977,610) | (17,562) |
| Other Financing Sources: | | | |
| Premium received upon debt issuance | | 101,788 | 101,788 |
| Operating transfers in. | 1,000,000 | 1,005,930 | 5,930 |
| Total Other Financing Sources | 1,000,000 | 1,107,718 | 107,718 |
| Excess of revenues and other financing sources over expenditures | 39,952 | 130,108 | 90,156 |
| Fund Balance, January 1. | 139,266 | 139,266 | 0 |
| Fund Balance, December 31. | \$179,218 | \$269,374 | \$90,156 |

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.

Asset Acquisition Fund

To account for major capital improvements in the County.

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, 2001

| | Asset Aquisition | Building Construction | Drainage Improvement | Total |
|----------------------------------------------------------------------|---------------------|--------------------------|-------------------------|-------------|
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$600,000 | \$1,679,581 | \$152,467 | \$2,432,048 |
| Due from other governments | | 262,499 | | 262,499 |
| Total Assets | \$600,000 | \$1,942,080 | \$152,467 | \$2,694,547 |
| | | | | |
| Liabilities: | | | | |
| Contracts payable | | \$405,429 | | \$405,429 |
| Accrued interest payable | | 2,055 | | 2,055 |
| Bond anticipation notes payable | | 1,000,000 | | 1,000,000 |
| Total Liabilities | \$0 | 1,407,484 | \$0 | 1,407,484 |
| | | | | |
| Fund Equity: | | | | |
| Reserved for encumbrances | | 6,218,546 | 9,938 | 6,228,484 |
| Unreserved: | | | | |
| Undesignated | 600,000 | (5,683,950) | 142,529 | (4,941,421) |
| Total Fund Equity | 600,000 | 534,596 | 152,467 | 1,287,063 |
| Total Liabilities and Fund Equity | \$600,000 | \$1,942,080 | \$152,467 | \$2,694,547 |

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Asset Aquisition | Building Construction | Drainage Improvement | Osborne Drive Widening and Curbing | Total |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------|-------------------------|------------------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental | | \$262,499 | | | \$262,499 |
| Special assessments | | | \$10,541 | | 10,541 |
| Other | | 34,232 | | | 34,232 |
| Total Revenues | <u>\$0</u> | <u>296,731</u> | <u>10,541</u> | <u>\$0</u> | <u>307,272</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| Capital outlay | | 1,118,470 | | | 1,118,470 |
| Public works | | | 5,788 | 1 | 5,789 |
| Debt service: | | | | | |
| Interest and fiscal charges | | 2,055 | | | 2,055 |
| Total Expenditures | <u>0</u> | <u>1,120,525</u> | <u>5,788</u> | <u>1</u> | <u>1,126,314</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>0</u> | <u>(823,794)</u> | <u>4,753</u> | <u>(1)</u> | <u>(819,042)</u> |
| Other Financing Sources (Uses): | | | | | |
| Premium received upon debt issuance | | 22,320 | | | 22,320 |
| Operating transfers in | 600,000 | 200,000 | | | 800,000 |
| Operating transfers out | | | | (1,999) | (1,999) |
| Total Other Financing Sources (Uses) | <u>600,000</u> | <u>222,320</u> | <u>0</u> | <u>(1,999)</u> | <u>820,321</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses) | <u>600,000</u> | <u>(601,474)</u> | <u>4,753</u> | <u>(2,000)</u> | <u>1,279</u> |
| Fund Balances, January 1 | <u>0</u> | <u>1,136,070</u> | <u>147,714</u> | <u>2,000</u> | <u>1,285,784</u> |
| Fund Balances, December 31 | <u>\$600,000</u> | <u>\$534,596</u> | <u>\$152,467</u> | <u>\$0</u> | <u>\$1,287,063</u> |

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
ASSET ACQUISITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|------------------------------------------------------------------------------|---------------------------|-------------------------|--------------------------------------------------|
| Revenues: | | | |
| Total Revenues | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Expenditures: | | | |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess of revenues over expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| Other Financing Sources: | | | |
| Operating transfers in | | 600,000 | 600,000 |
| Total Other Financing Sources. | <u>0</u> | <u>600,000</u> | <u>600,000</u> |
| Excess of revenues and other financing sources over expenditures. | <u>0</u> | <u>600,000</u> | <u>600,000</u> |
| Fund Balance, January 1 | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance, December 31 | <u><u>\$0</u></u> | <u><u>\$600,000</u></u> | <u><u>\$600,000</u></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, 2001

| | <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 | 8,510,021 | 7,347,065 | 1,162,956 |
| Total Expenditures | <u>8,510,021</u> | <u>7,347,065</u> | <u>1,162,956</u> |
| Deficiency of revenues under expenditures. | <u>(5,510,021)</u> | <u>(7,347,065)</u> | <u>(1,837,044)</u> |
| Other Financing Sources: | | | |
| Proceeds of bonds | 3,000,000 | | (3,000,000) |
| Proceeds of notes. | | 1,000,000 | 1,000,000 |
| Operating transfers in | 890,000 | 200,000 | (690,000) |
| Other financing sources | 1,010,000 | 58,322 | (951,678) |
| Total Other Financing Sources. | <u>4,900,000</u> | <u>1,258,322</u> | <u>(3,641,678)</u> |
| Deficiency of revenues and other financing sources under expenditure. | <u>(610,021)</u> | <u>(6,088,743)</u> | <u>(5,478,722)</u> |
| Fund Balance, January 1 | 724,557 | 724,557 | 0 |
| Prior Year Encumbrances Appropriated | 419,792 | 419,792 | 0 |
| Fund Balance, December 31 | <u>\$534,328</u> | <u>(\$4,944,394)</u> | <u>(\$5,478,722)</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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|----------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------------|--------------------------------------------------|
| Revenues: | | | |
| Special assessments | | \$10,541 | \$10,541 |
| Total Revenues | <u>\$0</u> | <u>10,541</u> | <u>10,541</u> |
| Expenditures: | | | |
| Current: | | | |
| Public works | | | |
| Other | 373,468 | 15,726 | 357,742 |
| Total Expenditures | <u>373,468</u> | <u>15,726</u> | <u>357,742</u> |
| Deficiency of revenues under expenditures. | <u>(373,468)</u> | <u>(5,185)</u> | <u>368,283</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds of notes | 49,500 | | (49,500) |
| Advances out | (40,530) | | 40,530 |
| Operating transfers in. | 410,000 | 17,500 | (392,500) |
| Operating transfers out | (17,500) | (17,500) | 0 |
| Other financing sources. | 500 | | (500) |
| Total Other Financing Sources | <u>401,970</u> | <u>0</u> | <u>(401,970)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses) | <u>28,502</u> | <u>(5,185)</u> | <u>(33,687)</u> |
| Fund Balance, January 1 | 137,776 | 137,776 | 0 |
| Prior Year Encumbrances Appropriated | 9,938 | 9,938 | 0 |
| Fund Balance, December 31 | <u>\$176,216</u> | <u>\$142,529</u> | <u>(\$33,687)</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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--------------------------------------------------------------------------------|-------------------|---------|-----------------------------------------|
| Revenues: | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| Expenditures: | | | |
| Current: | | | |
| Public works | | | |
| Other | 1,200 | | 1,200 |
| Total Expenditures | 1,200 | 0 | 1,200 |
| Deficiency of revenues under expenditures. | (1,200) | 0 | 1,200 |
| Other Financing Uses: | | | |
| Operating transfers out. | (2,000) | (2,000) | 0 |
| Total Other Financing Uses | (2,000) | (2,000) | 0 |
| Deficiency of revenues under expenditures and other financing uses. | (3,200) | (2,000) | 1,200 |
| Fund Balance, January 1 | 2,000 | 2,000 | 0 |
| Fund Balance, December 31 | (\$1,200) | \$0 | \$1,200 |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-----------------------------------------------------------------------------------------------------------------|---------------------------|----------------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$3,000,000 | | (\$3,000,000) |
| Special assessments. | | \$10,541 | 10,541 |
| Total Revenues | <u>3,000,000</u> | <u>10,541</u> | <u>(2,989,459)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public works | | | |
| Other | 374,668 | 15,726 | 358,942 |
| Capital outlay | 8,510,021 | 7,347,065 | 1,162,956 |
| Total Expenditures | <u>8,884,689</u> | <u>7,362,791</u> | <u>1,521,898</u> |
| Deficiency of revenues under expenditures. | <u>(5,884,689)</u> | <u>(7,352,250)</u> | <u>(1,467,561)</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds of bonds | 3,000,000 | | (3,000,000) |
| Proceeds of notes. | 49,500 | 1,000,000 | 950,500 |
| Advances out. | (40,530) | | 40,530 |
| Operating transfers in | 1,300,000 | 817,500 | (482,500) |
| Operating transfers out. | (19,500) | (19,500) | 0 |
| Other financing sources | 1,010,500 | 58,322 | (952,178) |
| Total Other Financing Sources (Uses) | <u>5,299,970</u> | <u>1,856,322</u> | <u>(3,443,648)</u> |
| Deficiency of revenues and other financing sources under expenditures and other financing (uses). | <u>(584,719)</u> | <u>(5,495,928)</u> | <u>(4,911,209)</u> |
| Fund Balance, January 1 | 864,333 | 864,333 | 0 |
| Prior Year Encumbrances Appropriated | 429,730 | 429,730 | 0 |
| Fund Balance, December 31 | <u>\$709,344</u> | <u>(\$4,201,865)</u> | <u>(\$4,911,209)</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, 2001

| | Sewer | Water | Landfill | Total |
|-------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$4,686,075 | \$817,525 | \$4,916,515 | \$10,420,115 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Accounts | 776,145 | 800,078 | 502,448 | 2,078,671 |
| Special assessments | 86,453 | 242,660 | 786 | 329,899 |
| Accrued interest | 3,009 | 233 | 2,346 | 5,588 |
| Due from other governments. | | 746,384 | | 746,384 |
| Materials and supplies inventory. | 16,273 | 46,626 | 8,421 | 71,320 |
| Deferred bond issuance costs | 79,222 | 75,153 | 65,812 | 220,187 |
| Unamortized discounts on bonds | 1,380 | 13,587 | 26,789 | 41,756 |
| Fixed assets (net of accumulated depreciation) | 46,013,570 | 24,470,477 | 5,397,765 | 75,881,812 |
| Total Assets | <u>\$51,662,127</u> | <u>\$27,212,723</u> | <u>\$10,920,882</u> | <u>\$89,795,732</u> |
| Liabilities: | | | | |
| Due to other funds | \$494 | \$5,561 | \$13,567 | \$19,622 |
| Due to other governments | 121,620 | 265,386 | 72,629 | 459,635 |
| Deferred revenue | 86,453 | 242,660 | 786 | 329,899 |
| Estimated liability for landfill closure costs | | | 9,353,441 | 9,353,441 |
| Bond anticipation notes payable | 1,575,000 | | | 1,575,000 |
| General obligation bonds payable | 7,623,080 | 9,335,026 | 6,410,000 | 23,368,106 |
| Special assessment bonds payable | 1,370,000 | | | 1,370,000 |
| OWDA loans payable | 5,510,492 | 1,780,553 | | 7,291,045 |
| OPWC loans payable. | 432,817 | | | 432,817 |
| Accrued interest payable | 208,280 | 143,144 | 70,979 | 422,403 |
| Unamortized premiums on bonds | 64,716 | 79,221 | 129,201 | 273,138 |
| Capital lease obligations | | | 453,241 | 453,241 |
| Total Liabilities | <u>16,992,952</u> | <u>11,851,551</u> | <u>16,503,844</u> | <u>45,348,347</u> |
| Fund Equity: | | | | |
| Contributed capital | 35,517,845 | 9,638,872 | 1,465,245 | 46,621,962 |
| Retained earnings (accumulated deficit): | | | | |
| Unreserved | (848,670) | 5,722,300 | (7,048,207) | (2,174,577) |
| Total Fund Equity | <u>34,669,175</u> | <u>15,361,172</u> | <u>(5,582,962)</u> | <u>44,447,385</u> |
| Total Liabilities and Fund Equity | <u>\$51,662,127</u> | <u>\$27,212,723</u> | <u>\$10,920,882</u> | <u>\$89,795,732</u> |

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Sewer | Water | Landfill | Total |
|---------------------------------------------------------------------------|--------------------|--------------------|----------------------|----------------------|
| Operating Revenues: | | | | |
| Charges for services | \$4,431,033 | \$6,057,456 | \$3,468,938 | \$13,957,427 |
| Other operating revenues. | 660,393 | 37,797 | | 698,190 |
| Total Operating Revenues | <u>5,091,426</u> | <u>6,095,253</u> | <u>3,468,938</u> | <u>14,655,617</u> |
| Operating Expenses: | | | | |
| Personal services | 1,438,887 | 902,612 | 694,148 | 3,035,647 |
| Contract services | 1,155,072 | 395,689 | 194,005 | 1,744,766 |
| Materials and supplies | 812,793 | 505,880 | 893,539 | 2,212,212 |
| Depreciation and amortization | 1,613,207 | 771,640 | 902,056 | 3,286,903 |
| Landfill closure and post-closure costs. | | | 4,435,787 | 4,435,787 |
| Other operating expenses. | 17,468 | 270,947 | 86,196 | 374,611 |
| Total Operating Expenses | <u>5,037,427</u> | <u>2,846,768</u> | <u>7,205,731</u> | <u>15,089,926</u> |
| Operating income (loss). | <u>53,999</u> | <u>3,248,485</u> | <u>(3,736,793)</u> | <u>(434,309)</u> |
| Nonoperating Revenues (Expenses): | | | | |
| Debt service: | | | | |
| Interest and fiscal charges | (955,643) | (694,556) | (285,115) | (1,935,314) |
| Interest income. | 61,000 | 115,247 | 86,339 | 262,586 |
| Intergovernmental revenue. | | 1,055,482 | | 1,055,482 |
| Contributions from developers. | 598,785 | 472,554 | | 1,071,339 |
| Total Nonoperating Revenues (Expenses). | <u>(295,858)</u> | <u>948,727</u> | <u>(198,776)</u> | <u>454,093</u> |
| Net income (loss) before operating transfers | <u>(241,859)</u> | <u>4,197,212</u> | <u>(3,935,569)</u> | <u>19,784</u> |
| Operating transfers out. | | | (45,000) | (45,000) |
| Total operating transfers | | | <u>(45,000)</u> | <u>(45,000)</u> |
| Net income (loss) | (241,859) | 4,197,212 | (3,980,569) | (25,216) |
| Retained Earnings (Accumulated Deficit) at January 1 (Restated) | | | | |
| | <u>(606,811)</u> | <u>1,525,088</u> | <u>(3,067,638)</u> | <u>(2,149,361)</u> |
| Retained Earnings (Accumulated Deficit) at December 31 | | | | |
| | <u>(\$848,670)</u> | <u>\$5,722,300</u> | <u>(\$7,048,207)</u> | <u>(\$2,174,577)</u> |

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Sewer | Water | Landfill | Totals |
|------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|---------------------|
| Cash Flows from Operating Activities: | | | | |
| Cash received from charges for services | \$4,345,433 | \$5,821,727 | \$3,425,039 | \$13,592,199 |
| Cash received from other operating revenue | 693,148 | 59,206 | 1,115 | 753,469 |
| Cash payments for personal services | (1,438,887) | (902,612) | (695,033) | (3,036,532) |
| Cash payments for contract services | (1,328,543) | (579,643) | (194,005) | (2,102,191) |
| Cash payments for materials and supplies | (982,057) | (558,308) | (1,137,298) | (2,677,663) |
| Net cash provided by operating activities | <u>1,289,094</u> | <u>3,840,370</u> | <u>1,399,818</u> | <u>6,529,282</u> |
| Cash Flows from Noncapital Financing Activities: | | | | |
| Cash received from nonoperating grants | | 309,098 | | 309,098 |
| Transfers out to other funds | | | (45,000) | (45,000) |
| Net cash provided by (used in) noncapital financing activities | | <u>309,098</u> | <u>(45,000)</u> | <u>264,098</u> |
| Cash Flows from Capital and Related Financing Activities: | | | | |
| Proceeds of bonds | 2,645,000 | 2,155,000 | 3,200,000 | 8,000,000 |
| Proceeds of notes | 1,584,501 | | | 1,584,501 |
| Principal retirement | (2,384,779) | (3,819,528) | (2,240,000) | (8,444,307) |
| Interest and fiscal charges | (1,031,695) | (703,443) | (276,962) | (2,012,100) |
| Lease principal | | | (82,108) | (82,108) |
| Lease interest | | | (14,612) | (14,612) |
| Acquisition of capital assets | (1,741,115) | (5,026,475) | (2,273,573) | (9,041,163) |
| Net cash used in capital and related financing activities | <u>(928,088)</u> | <u>(7,394,446)</u> | <u>(1,687,255)</u> | <u>(10,009,789)</u> |
| Cash Flows from Investing Activities: | | | | |
| Interest received | 57,991 | 115,014 | 83,993 | 256,998 |
| Net cash provided by investing activities | <u>57,991</u> | <u>115,014</u> | <u>83,993</u> | <u>256,998</u> |
| Net increase (decrease) in cash and cash equivalents | 418,997 | (3,129,964) | (248,444) | (2,959,411) |
| Cash and Cash Equivalents at Beginning of Year | 4,267,078 | 3,947,489 | 5,164,959 | 13,379,526 |
| Cash and Cash Equivalents at End of Year | <u>\$4,686,075</u> | <u>\$817,525</u> | <u>\$4,916,515</u> | <u>\$10,420,115</u> |
| Reconciliation of Operating Income(Loss) to Net Cash Provided by Operating Activities: | | | | |
| Operating income(loss) | \$53,999 | \$3,248,485 | (\$3,736,793) | (\$434,309) |
| Adjustments to reconcile operating income(loss) to net cash provided by operating activities: | | | | |
| Depreciation | 1,613,207 | 771,640 | 902,056 | 3,286,903 |
| Changes in assets and liabilities: | | | | |
| Increase in accounts receivable | (86,499) | (241,739) | (83,499) | (411,737) |
| Decrease (increase) in special assessments receivable | 11,673 | 18,798 | (66) | 30,405 |
| Decrease (increase) in materials and supplies inventory | 1,420 | (2,242) | (4,828) | (5,650) |
| Decrease in accounts payable | (382,113) | (90,960) | (239,816) | (712,889) |
| Increase in due to other funds | 494 | 5,561 | 13,567 | 19,622 |
| Increase in due to other governments | 54,932 | 122,206 | 72,629 | 249,767 |
| Increase (decrease) in deferred revenue | (11,673) | (18,798) | 66 | (30,405) |
| Increase in liability for landfill closure | | | 4,435,787 | 4,435,787 |
| Increase in unamortized premium | 33,654 | 27,419 | 40,715 | 101,788 |
| Net Cash Provided by Operating Activities | <u>\$1,289,094</u> | <u>\$3,840,370</u> | <u>\$1,399,818</u> | <u>\$6,529,282</u> |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--------------------------------------------------|--------------------|--------------------|-----------------------------------------|
| Operating Revenues: | | | |
| Charges for services | \$6,688,001 | \$4,345,433 | (\$2,342,568) |
| Other operating revenues | 1,626,645 | 709,903 | (916,742) |
| Total Operating Revenues. | 8,314,646 | 5,055,336 | (3,259,310) |
| Operating Expenses: | | | |
| Personal services | 1,538,152 | 1,438,887 | 99,265 |
| Materials and supplies | 1,839,856 | 1,801,906 | 37,950 |
| Contractual services | 2,232,964 | 2,111,492 | 121,472 |
| Capital outlay | 3,184,497 | 1,645,321 | 1,539,176 |
| Total Operating Expenses. | 8,795,469 | 6,997,606 | 1,797,863 |
| Operating Loss | (480,823) | (1,942,270) | (1,461,447) |
| Nonoperating Revenues (Expenses): | | | |
| Interest revenue | 5,000 | 59,996 | 54,996 |
| Proceeds of notes/loans | 3,264,000 | 1,567,746 | (1,696,254) |
| Proceeds of bonds | 2,645,000 | 2,645,000 | 0 |
| Principal retirement | (3,335,000) | (3,333,927) | 1,073 |
| Interest and fiscal charges | (91,894) | (85,437) | 6,457 |
| Other nonoperating expenses | (28,300) | | 28,300 |
| Total Nonoperating Revenues. | 2,458,806 | 853,378 | (1,605,428) |
| Net Income (Loss) | 1,977,983 | (1,088,892) | (3,066,875) |
| | | | |
| Retained Earnings, January 1. | 2,452,922 | 2,452,922 | 0 |
| Prior Year Encumbrances Appropriated | 1,814,156 | 1,814,156 | 0 |
| Retained Earnings, December 31. | \$6,245,061 | \$3,178,186 | (\$3,066,875) |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|----------------------------------------------------------|--------------------|--------------------|-----------------------------------------|
| Operating Revenues: | | | |
| Charges for services | \$5,302,500 | \$5,821,727 | \$519,227 |
| Other operating revenues | 59,398 | 59,206 | (192) |
| Total Operating Revenues. | 5,361,898 | 5,880,933 | 519,035 |
| Operating Expenses: | | | |
| Personal services | 934,212 | 902,612 | 31,600 |
| Materials and supplies | 3,027,143 | 3,006,668 | 20,475 |
| Contractual services | 721,718 | 686,682 | 35,036 |
| Capital outlay | 8,255,183 | 3,078,716 | 5,176,467 |
| Total Operating Expenses | 12,938,256 | 7,674,678 | 5,263,578 |
| Operating Loss | (7,576,358) | (1,793,745) | 5,782,613 |
| Nonoperating Revenues (Expenses): | | | |
| Interest revenue | 361,176 | 118,801 | (242,375) |
| Proceeds of notes/loans | 575,000 | | (575,000) |
| Proceeds of bonds | 2,900,000 | 2,155,000 | (745,000) |
| Intergovernmental revenue | 9,573,426 | 309,098 | (9,264,328) |
| Principal retirement | (4,392,000) | (4,391,158) | 842 |
| Interest and fiscal charges | (131,816) | (131,813) | 3 |
| Other nonoperating expenses | (6,959) | | 6,959 |
| Total Nonoperating Revenues (Expenses). | 8,878,827 | (1,940,072) | (10,818,899) |
| Net Income (Loss). | 1,302,469 | (3,733,817) | (5,036,286) |
| | | | |
| Retained Earnings, January 1. | 3,131,149 | 3,131,149 | 0 |
| Prior Year Encumbrances Appropriated | 816,339 | 816,339 | 0 |
| Retained Earnings, December 31. | \$5,249,957 | \$213,671 | (\$5,036,286) |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|----------------------------------------------------------------|--------------------|--------------------|-----------------------------------------|
| Operating Revenues: | | | |
| Charges for services | \$3,638,000 | \$3,425,039 | (\$212,961) |
| Other operating revenues | 10,000 | 1,115 | (8,885) |
| Total Operating Revenues. | 3,648,000 | 3,426,154 | (221,846) |
| Operating Expenses: | | | |
| Personal services | 724,902 | 695,033 | 29,869 |
| Materials and supplies | 815,502 | 787,071 | 28,431 |
| Contractual services | 574,255 | 454,849 | 119,406 |
| Capital outlay | 9,268,398 | 3,948,865 | 5,319,533 |
| Total Operating Expenses. | 11,383,057 | 5,885,818 | 5,497,239 |
| Operating Loss | (7,735,057) | (2,459,664) | 5,275,393 |
| Nonoperating Revenues (Expenses): | | | |
| Interest revenue | 235,000 | 86,830 | (148,170) |
| Proceeds of notes/loans | 6,612,000 | | (6,612,000) |
| Proceeds of bonds | 4,800,000 | 3,200,000 | (1,600,000) |
| Principal retirement | (2,418,000) | (2,417,524) | 476 |
| Interest and fiscal charges | (99,450) | (99,438) | 12 |
| Other nonoperating revenues | (98,000) | | 98,000 |
| Total Nonoperating Revenues. | 9,031,550 | 769,868 | (8,261,682) |
| Net Income (Loss) Before Operating Transfers. | 1,296,493 | (1,689,796) | (2,986,289) |
| Operating transfers out | (45,000) | (45,000) | 0 |
| Total Operating Transfers. | (45,000) | (45,000) | 0 |
| Net Income (Loss). | 1,251,493 | (1,734,796) | (2,986,289) |
| Retained Earnings, January 1. | 4,223,270 | 4,223,270 | 0 |
| Prior Year Encumbrances Appropriated | 941,690 | 941,690 | 0 |
| Retained Earnings, December 31. | \$6,416,453 | \$3,430,164 | (\$2,986,289) |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|-------------------------------------------------------|-------------------|--------------|-----------------------------------------|
| Operating Revenues: | | | |
| Charges for services | \$15,628,501 | \$13,592,199 | (\$2,036,302) |
| Other operating revenues | 1,696,043 | 770,224 | (925,819) |
| Total Operating Revenues. | 17,324,544 | 14,362,423 | (2,962,121) |
| Operating Expenses: | | | |
| Personal services. | 3,197,266 | 3,036,532 | 160,734 |
| Materials and supplies | 5,682,501 | 5,595,645 | 86,856 |
| Contractual services | 3,528,937 | 3,253,023 | 275,914 |
| Capital outlay. | 20,708,078 | 8,672,902 | 12,035,176 |
| Total Operating Expenses | 33,116,782 | 20,558,102 | 12,558,680 |
| Operating Loss | (15,792,238) | (6,195,679) | 9,596,559 |
| Nonoperating Revenues (Expenses): | | | |
| Interest revenue | 601,176 | 265,627 | (335,549) |
| Proceeds of notes/loans. | 10,451,000 | 1,567,746 | (8,883,254) |
| Proceeds of bonds | 10,345,000 | 8,000,000 | (2,345,000) |
| Principal retirement. | (10,145,000) | (10,142,609) | 2,391 |
| Interest and fiscal charges | (323,160) | (316,688) | 6,472 |
| Other nonoperating expenses. | (133,259) | | 133,259 |
| Total Nonoperating Revenues (Expenses) | 20,369,183 | (316,826) | (20,686,009) |
| Net Income (Loss) Before Operating Transfers. | 4,576,945 | (6,512,505) | (11,089,450) |
| Operating transfers (out) | (45,000) | (45,000) | 0 |
| Total Operating Transfers | (45,000) | (45,000) | 0 |
| Net Income (Loss). | 4,531,945 | (6,557,505) | (11,089,450) |
| Retained Earnings, January 1. | 9,807,341 | 9,807,341 | 0 |
| Prior Year Encumbrances Appropriated | 3,572,185 | 3,572,185 | 0 |
| Retained Earnings, December 31. | \$17,911,471 | \$6,822,021 | (\$11,089,450) |

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, 2001

| | Employee Benefits Self Insurance | Sanitary Engineering Administration | Total |
|----------------------------------------------------------------------|----------------------------------------|-------------------------------------------|--------------------|
| Assets: | | | |
| Equity in pooled cash, cash equivalents and investments | \$1,149,204 | \$53,591 | \$1,202,795 |
| Receivables (net of allowances for uncollectibles): | | | |
| Accounts. | 28,075 | | 28,075 |
| Total Assets | \$1,177,279 | \$53,591 | \$1,230,870 |
| Liabilities: | | | |
| Accounts payable. | \$18,578 | \$61,833 | \$80,411 |
| Accrued wages and benefits. | | 86,441 | 86,441 |
| Compensated absences payable. | | 146,881 | 146,881 |
| Claims and judgments payable | 1,254,646 | | 1,254,646 |
| Pension obligation payable | | 94,776 | 94,776 |
| Total Liabilities. | 1,273,224 | 389,931 | 1,663,155 |
| Fund Equity: | | | |
| Accumulated Deficit | (95,945) | (336,340) | (432,285) |
| Total Fund Equity | (95,945) | (336,340) | (432,285) |
| Total Liabilities and Fund Equity | \$1,177,279 | \$53,591 | \$1,230,870 |

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, 2001

| | Employee Benefits Self Insurance | Sanitary Engineering Administration | Totals |
|-------------------------------------------------------------------|----------------------------------------|-------------------------------------------|-------------|
| Operating Revenues: | | | |
| Charges for services | \$4,688,757 | \$3,495,094 | \$8,183,851 |
| Other operating revenues | 255,331 | | 255,331 |
| Total Operating Revenues. | 4,944,088 | 3,495,094 | 8,439,182 |
| Operating Expenses: | | | |
| Personal services | | 2,969,848 | 2,969,848 |
| Contract services | 375,674 | 296,913 | 672,587 |
| Materials and supplies | 98,503 | 257,587 | 356,090 |
| Claims expense | 5,476,492 | | 5,476,492 |
| Total Operating Expenses. | 5,950,669 | 3,524,348 | 9,475,017 |
| Operating loss | (1,006,581) | (29,254) | (1,035,835) |
| Net loss before operating transfers | (1,006,581) | (29,254) | (1,035,835) |
| Operating transfers in. | 94,839 | | 94,839 |
| Net loss. | (911,742) | (29,254) | (940,996) |
| Retained Earnings (Accumulated Deficit) at January 1 | 815,797 | (307,086) | 508,711 |
| Accumulated Deficit at December 31. | (\$95,945) | (\$336,340) | (\$432,285) |

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Employee Benefits Self Insurance | Sanitary Engineering Administration | Total |
|----------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------|---------------|
| Cash Flows from Operating Activities: | | | |
| Cash received from charges for services | \$4,717,987 | \$3,495,094 | \$8,213,081 |
| Cash received from other operations | 227,489 | | 227,489 |
| Cash payments for personal services. | | (2,948,880) | (2,948,880) |
| Cash payments for contract services. | (357,096) | (235,080) | (592,176) |
| Cash payments for materials and supplies. | (98,503) | (257,587) | (356,090) |
| Cash payments for claims | (5,154,333) | | (5,154,333) |
| Net cash provided by (used in) operating activities | (664,456) | 53,547 | (610,909) |
| Cash Flows from Noncapital Financing Activities: | | | |
| Transfers in from other funds | 94,839 | | 94,839 |
| Net cash provided by noncapital financing activities | 94,839 | | 94,839 |
| Net increase (decrease) in cash and cash equivalents | (569,617) | 53,547 | (516,070) |
| Cash and Cash Equivalents at Beginning of Year | 1,718,821 | 44 | 1,718,865 |
| Cash and Cash Equivalents at End of Year | \$1,149,204 | \$53,591 | \$1,202,795 |
| Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities: | | | |
| Operating loss | (\$1,006,581) | (\$29,254) | (\$1,035,835) |
| Adjustments to reconcile operating loss to net cash provided by (used in) operating activities: | | | |
| Changes in assets and liabilities: | | | |
| Decrease in accounts receivable. | 1,388 | | 1,388 |
| Increase in accounts payable. | 18,578 | 61,833 | 80,411 |
| Decrease in accrued wages and benefits. | | (5,066) | (5,066) |
| Decrease in compensated absences payable. | | (10,725) | (10,725) |
| Increase in pension obligation payable | | 36,759 | 36,759 |
| Increase in claims payable | 322,159 | | 322,159 |
| Net Cash Provided by (Used in) Operating Activities. | (\$664,456) | \$53,547 | (\$610,909) |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|------------------------------------------------|-------------------|-------------|-----------------------------------------|
| Operating Revenues: | | | |
| Charges for services | \$5,225,000 | \$4,717,987 | (\$507,013) |
| Other operating revenues | 25,000 | 227,489 | 202,489 |
| Total Operating Revenues. | 5,250,000 | 4,945,476 | (304,524) |
| Operating Expenses: | | | |
| Materials and supplies | 172,467 | 155,763 | 16,704 |
| Contractual services | 436,903 | 421,300 | 15,603 |
| Claims expense. | 5,464,000 | 5,156,863 | 307,137 |
| Total Operating Expenses | 6,073,370 | 5,733,926 | 339,444 |
| Net Loss Before Operating Transfers | (823,370) | (788,450) | 34,920 |
| Operating transfers in. | | 94,839 | 94,839 |
| Total Operating Transfers | 0 | 94,839 | 94,839 |
| Net Loss. | (823,370) | (693,611) | 129,759 |
| Retained Earnings, January 1 | 1,682,354 | 1,682,354 | 0 |
| Prior Year Encumbrances Appropriated | 36,467 | 36,467 | 0 |
| Retained Earnings, December 31 | \$895,451 | \$1,025,210 | \$129,759 |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|-------------------------------------------------------------------|-------------------|-------------|-----------------------------------------|
| Operating Revenues: | | | |
| Charges for Services | \$4,200,000 | \$3,495,094 | (\$704,906) |
| Total Operating Revenues | 4,200,000 | 3,495,094 | (704,906) |
| Operating Expenses: | | | |
| Personal services | 3,145,059 | 2,948,880 | 196,179 |
| Materials and supplies. | 310,557 | 294,518 | 16,039 |
| Contractual services | 410,388 | 359,747 | 50,641 |
| Capital outlay | 128,041 | 119,566 | 8,475 |
| Total Operating Expenses. | 3,994,045 | 3,722,711 | 271,334 |
| Net Income (Loss) | 205,955 | (227,617) | (433,572) |
| Accumulated Deficit, January 1 | (264,968) | (264,968) | 0 |
| Prior Year Encumbrances Appropriated. | 265,012 | 265,012 | 0 |
| Retained Earnings (Accumulated Deficit), December 31 | \$205,999 | (\$227,573) | (\$433,572) |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|-----------------------------------------------|-------------------|-------------|-----------------------------------------|
| Operating Revenues: | | | |
| Charges for services. | \$9,425,000 | \$8,213,081 | (\$1,211,919) |
| Other operating revenues | 25,000 | 227,489 | 202,489 |
| Total Operating Revenues. | 9,450,000 | 8,440,570 | (1,009,430) |
| Operating Expenses: | | | |
| Personal services. | 3,145,059 | 2,948,880 | 196,179 |
| Materials and supplies | 483,024 | 450,281 | 32,743 |
| Contractual services | 847,291 | 781,047 | 66,244 |
| Capital outlay. | 128,041 | 119,566 | 8,475 |
| Claims expense. | 5,464,000 | 5,156,863 | 307,137 |
| Total Operating Expenses | 10,067,415 | 9,456,637 | 610,778 |
| Net Loss Before Operating Transfers. | (617,415) | (1,016,067) | (398,652) |
| Operating transfers in | | 94,839 | 94,839 |
| Total Operating Transfers. | 0 | 94,839 | 94,839 |
| Net Loss | (617,415) | (921,228) | (303,813) |
| Retained Earnings, January 1 | 1,417,386 | 1,417,386 | 0 |
| Prior Year Encumbrances Appropriated. | 301,479 | 301,479 | 0 |
| Retained Earnings, December 31 | \$1,101,450 | \$797,637 | (\$303,813) |

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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 and Bluecoat 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 | Erie Regional Planning Commission Fund |
| Real Estate Tax Fund | Erie Soil and Water Conservation District Fund |
| General Personal Tax Fund | Care Facility Residents Fund |
| Cigarette Tax Fund | Clerk of Courts Fund |
| Trailer Tax Fund | County Court Fund |
| Payroll Fund | Domestic Relations Court Fund |
| Inheritance Tax Fund | Probate Court Fund |
| Fines Fund | Prosecutor Fund |
| Township Gasoline Fund | Sheriff Fund |
| Erie County General Health District Fund | Human Services Fund |
| Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board of Erie and Ottawa Counties Fund | Care Facility Fund |

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUND TYPES
 DECEMBER 31, 2001

| | Expendable Trust Funds | | |
|---------------------------------------------------------------------|------------------------|--------------------|-------------------|
| | Children's Trust | Unclaimed Money | Bluecoat Trust |
| Assets: | | | |
| Equity in pooled cash, cash equivalents and investments. | \$517 | \$221,796 | \$39,599 |
| Cash in segregated accounts. | | | |
| Taxes receivable. | | | |
| Accrued interest | | | 73 |
| Due from other governments | | | |
| Total Assets | \$517 | \$221,796 | \$39,672 |
| Liabilities: | | | |
| Compensated absences payable | \$1,880 | | |
| Deposits held and due to others | | | |
| Due to other governments | | | |
| Claims and judgments payable. | | \$60,844 | |
| Total Liabilities | 1,880 | 60,844 | \$0 |
| Fund Balance: | | | |
| Reserved for | | | |
| external investment pool participants. | | | |
| Unreserved-undesignated. | (1,363) | 160,952 | 39,672 |
| Total Fund Equity | (1,363) | 160,952 | 39,672 |
| Total Liabilities and Fund Equity | \$517 | \$221,796 | \$39,672 |

| Total Expendable Trust Funds | Investment Trust Fund | Agency Funds | Total |
|---------------------------------------|-----------------------------|---------------------|---------------------|
| \$261,912 | \$560,366 | \$7,703,411 | \$8,525,689 |
| | | 2,542,687 | 2,542,687 |
| | | 82,030,951 | 82,030,951 |
| 73 | | | 73 |
| | | 743,442 | 743,442 |
| <u>\$261,985</u> | <u>\$560,366</u> | <u>\$93,020,491</u> | <u>\$93,842,842</u> |
| \$1,880 | | | \$1,880 |
| | | \$2,577,521 | 2,577,521 |
| | | 90,442,970 | 90,442,970 |
| 60,844 | | | 60,844 |
| <u>62,724</u> | <u>\$0</u> | <u>93,020,491</u> | <u>93,083,215</u> |
| | 560,366 | | 560,366 |
| 199,261 | | | 199,261 |
| <u>199,261</u> | <u>560,366</u> | <u>0</u> | <u>759,627</u> |
| <u>\$261,985</u> | <u>\$560,366</u> | <u>\$93,020,491</u> | <u>\$93,842,842</u> |

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Children's Trust | Unclaimed Monies | Bluecoat Trust | Total |
|-----------------------------------------------------------------------|---------------------|---------------------|-------------------|------------------|
| Revenues: | | | | |
| Investment income | | | \$1,534 | \$1,534 |
| Total Revenues. | \$0 | \$0 | 1,534 | 1,534 |
| Expenditures: | | | | |
| Current: | | | | |
| Other | 1,880 | | | 1,880 |
| Total Expenditures. | 1,880 | 0 | 0 | 1,880 |
| Excess (deficiency) of revenues over (under) expenditures. | (1,880) | 0 | 1,534 | (346) |
| Fund Balances, January 1 | 517 | 160,952 | 38,138 | 199,607 |
| Fund Balances, December 31 | <u>(\$1,363)</u> | <u>\$160,952</u> | <u>\$39,672</u> | <u>\$199,261</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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---------------------------------------------------|-------------------|--------|-----------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$600 | | (\$600) |
| Total Revenues | 600 | \$0 | (600) |
| Expenditures: | | | |
| Current: | | | |
| General Government | | | |
| Other | 517 | | 517 |
| Total Expenditures | 517 | 0 | 517 |
| Excess of revenues over expenditures | 83 | 0 | (83) |
| Fund Balance, January 1 | 517 | 517 | 0 |
| Fund Balance, December 31 | \$600 | \$517 | (\$83) |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|----------------------------------------------------------------------------|-------------------|-----------|-----------------------------------------|
| Revenues: | | | |
| Other | \$78,000 | \$77,358 | (\$642) |
| Total Revenues | 78,000 | 77,358 | (642) |
| Expenditures: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Excess of revenues over expenditures. | 78,000 | 77,358 | (642) |
| Other Financing Uses: | | | |
| Other financing uses | (35,000) | (21,883) | 13,117 |
| Total Other Financing Uses. | (35,000) | (21,883) | 13,117 |
| Excess of revenues over expenditures and other financing uses | 43,000 | 55,475 | 12,475 |
| Fund Balance, January 1. | 166,322 | 166,322 | 0 |
| Fund Balance, December 31. | \$209,322 | \$221,797 | \$12,475 |

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, 2001

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---------------------------------------------------|-------------------|----------|-----------------------------------------|
| Revenues: | | | |
| Investment income | \$2,500 | \$1,716 | (\$784) |
| Total Revenues. | 2,500 | 1,716 | (784) |
| Expenditures: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Excess of revenues over expenditures | 2,500 | 1,716 | (784) |
| Fund Balance, January 1 | 37,934 | 37,934 | 0 |
| Fund Balance, December 31 | \$40,434 | \$39,650 | (\$784) |

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, 2001

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|----------------------------------------------------------------------------|---------------------------|-------------------------|--------------------------------------------------|
| Revenues: | | | |
| Intergovernmental | \$600 | | (\$600) |
| Investment income | 2,500 | \$1,716 | (784) |
| Other | <u>78,000</u> | <u>77,358</u> | <u>(642)</u> |
| Total Revenues. | <u>81,100</u> | <u>79,074</u> | <u>(2,026)</u> |
| Expenditures: | | | |
| Current: | | | |
| General Government | | | |
| Other | 517 | | 517 |
| Total Expenditures | <u>517</u> | <u>0</u> | <u>517</u> |
| Excess of revenues over expenditures | <u>80,583</u> | <u>79,074</u> | <u>(1,509)</u> |
| Other Financing Uses: | | | |
| Other financing uses | <u>(35,000)</u> | <u>(21,883)</u> | <u>13,117</u> |
| Total Other Financing Uses | <u>(35,000)</u> | <u>(21,883)</u> | <u>13,117</u> |
| Excess of revenues over expenditures and other financing uses | <u>45,583</u> | <u>57,191</u> | <u>11,608</u> |
| Fund Balance, January 1 | <u>204,773</u> | <u>204,773</u> | <u>0</u> |
| Fund Balance, December 31 | <u><u>\$250,356</u></u> | <u><u>\$261,964</u></u> | <u><u>\$11,608</u></u> |

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Balance 1/1/01 | Additions | Reductions | Balance 12/31/01 |
|----------------------------------------------------------------------|-------------------|--------------|----------------|---------------------|
| State of Ohio | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$68,238 | \$61,537 | (\$68,238) | \$61,537 |
| Total Assets | \$68,238 | \$61,537 | (\$68,238) | \$61,537 |
| Liabilities: | | | | |
| Due to other governments | \$68,238 | \$61,537 | (\$68,238) | \$61,537 |
| Total Liabilities | \$68,238 | \$61,537 | (\$68,238) | \$61,537 |
| Real Estate Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$2,894,686 | \$2,084,035 | (\$2,894,686) | \$2,084,035 |
| Taxes receivable | 70,668,779 | 63,957,338 | (70,668,779) | 63,957,338 |
| Due from other governments. | 152,003 | 743,442 | (152,003) | 743,442 |
| Total Assets | \$73,715,468 | \$66,784,815 | (\$73,715,468) | \$66,784,815 |
| Liabilities: | | | | |
| Due to other governments | \$73,714,591 | \$66,784,815 | (\$73,714,591) | \$66,784,815 |
| Accrued wages and benefits payable. | 116 | | (116) | 0 |
| Pension obligation payable. | 761 | | (761) | 0 |
| Total Liabilities. | \$73,715,468 | \$66,784,815 | (\$73,715,468) | \$66,784,815 |
| General Personal Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$337,831 | \$1,170,682 | (\$337,831) | \$1,170,682 |
| Taxes receivable | 17,702,570 | 18,073,613 | (17,702,570) | 18,073,613 |
| Total Assets | \$18,040,401 | \$19,244,295 | (\$18,040,401) | \$19,244,295 |
| Liabilities: | | | | |
| Due to other governments | \$18,040,401 | \$19,244,295 | (\$18,040,401) | \$19,244,295 |
| Total Liabilities. | \$18,040,401 | \$19,244,295 | (\$18,040,401) | \$19,244,295 |
| Cigarette Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$352 | \$1,037 | (\$352) | \$1,037 |
| Total Assets. | \$352 | \$1,037 | (\$352) | \$1,037 |
| Liabilities: | | | | |
| Due to other governments | \$352 | \$1,037 | (\$352) | \$1,037 |
| Total Liabilities. | \$352 | \$1,037 | (\$352) | \$1,037 |

continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Balance 1/1/01 | Additions | Reductions | Balance 12/31/01 |
|----------------------------------------------------------------------|-------------------|-----------|---------------|---------------------|
| Trailer Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$16,289 | \$26,326 | (\$16,289) | \$26,326 |
| Total Assets | \$16,289 | \$26,326 | (\$16,289) | \$26,326 |
| Liabilities: | | | | |
| Due to other governments | \$16,289 | \$26,326 | (\$16,289) | \$26,326 |
| Total Liabilities. | \$16,289 | \$26,326 | (\$16,289) | \$26,326 |
| | | | | |
| Payroll | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments. | \$0 | \$34,834 | \$0 | \$34,834 |
| Total Assets | \$0 | \$34,834 | \$0 | \$34,834 |
| Liabilities: | | | | |
| Deposits held and due to others | \$0 | \$34,834 | | \$34,834 |
| Total Liabilities | \$0 | \$34,834 | \$0 | \$34,834 |
| | | | | |
| Inheritance Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments. | \$1,377,670 | \$436,451 | (\$1,377,670) | \$436,451 |
| Total Assets | \$1,377,670 | \$436,451 | (\$1,377,670) | \$436,451 |
| Liabilities: | | | | |
| Due to other governments | \$1,377,615 | \$436,451 | (\$1,377,615) | \$436,451 |
| Pension obligation payable | 55 | | (55) | 0 |
| Total Liabilities | \$1,377,670 | \$436,451 | (\$1,377,670) | \$436,451 |

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Balance 1/1/01 | Additions | Reductions | Balance 12/31/01 |
|----------------------------------------------------------------------|-------------------|-------------|---------------|---------------------|
| Fines | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$0 | \$168,042 | | \$168,042 |
| Total Assets | \$0 | \$168,042 | \$0 | \$168,042 |
| Liabilities: | | | | |
| Due to other governments | \$0 | \$168,042 | | \$168,042 |
| Total Liabilities | \$0 | \$168,042 | \$0 | \$168,042 |
| | | | | |
| Township Gasoline | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$9 | \$26,677 | (\$9) | \$26,677 |
| Total Assets | \$9 | \$26,677 | (\$9) | \$26,677 |
| Liabilities: | | | | |
| Due to other governments | \$9 | \$26,677 | (\$9) | \$26,677 |
| Total Liabilities | \$9 | \$26,677 | (\$9) | \$26,677 |
| | | | | |
| Erie County General Health District | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$1,546,928 | \$1,584,686 | (\$1,546,928) | \$1,584,686 |
| Total Assets | \$1,546,928 | \$1,584,686 | (\$1,546,928) | \$1,584,686 |
| Liabilities: | | | | |
| Due to other governments | \$1,546,928 | \$1,584,686 | (\$1,546,928) | \$1,584,686 |
| Total Liabilities | \$1,546,928 | \$1,584,686 | (\$1,546,928) | \$1,584,686 |
| | | | | |
| ADAMHS Board | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$1,648,971 | \$2,018,349 | (\$1,648,971) | \$2,018,349 |
| Total Assets | \$1,648,971 | \$2,018,349 | (\$1,648,971) | \$2,018,349 |
| Liabilities: | | | | |
| Due to other governments | \$1,648,971 | \$2,018,349 | (\$1,648,971) | \$2,018,349 |
| Total Liabilities | \$1,648,971 | \$2,018,349 | (\$1,648,971) | \$2,018,349 |

continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Balance 1/1/01 | Additions | Reductions | Balance 12/31/01 |
|----------------------------------------------------------------------|-------------------|-----------|------------|---------------------|
| Erie Regional Planning Commission | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$12,565 | \$14,050 | (\$12,565) | \$14,050 |
| Total Assets | \$12,565 | \$14,050 | (\$12,565) | \$14,050 |
| Liabilities: | | | | |
| Due to other governments | \$12,565 | \$14,050 | (\$12,565) | \$14,050 |
| Total Liabilities | \$12,565 | \$14,050 | (\$12,565) | \$14,050 |
| Erie Soil and Water Conservation District | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments. | \$48,735 | \$76,705 | (\$48,735) | \$76,705 |
| Total Assets | \$48,735 | \$76,705 | (\$48,735) | \$76,705 |
| Liabilities: | | | | |
| Due to other governments | \$48,735 | \$76,705 | (\$48,735) | \$76,705 |
| Total Liabilities | \$48,735 | \$76,705 | (\$48,735) | \$76,705 |
| Care Facility Residents | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments. | \$3,063 | | (\$3,063) | \$0 |
| Total Assets | \$3,063 | \$0 | (\$3,063) | \$0 |
| Liabilities: | | | | |
| Deposits held and due to others | \$3,063 | | (\$3,063) | \$0 |
| Total Liabilities | \$3,063 | \$0 | (\$3,063) | \$0 |

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Balance 1/1/01 | Additions | Reductions | Balance 12/31/01 |
|-------------------------------------------|-------------------|-------------|---------------|---------------------|
| Clerk of Courts | | | | |
| Assets: | | | | |
| Cash in segregated accounts | \$4,264,656 | \$2,221,848 | (\$4,264,656) | \$2,221,848 |
| Total Assets | \$4,264,656 | \$2,221,848 | (\$4,264,656) | \$2,221,848 |
| Liabilities: | | | | |
| Deposits held and due to others | \$4,264,656 | \$2,221,848 | (\$4,264,656) | \$2,221,848 |
| Total Liabilities | \$4,264,656 | \$2,221,848 | (\$4,264,656) | \$2,221,848 |
| County Court | | | | |
| Assets: | | | | |
| Cash in segregated accounts | \$9,235 | \$6,360 | (\$9,235) | \$6,360 |
| Total Assets | \$9,235 | \$6,360 | (\$9,235) | \$6,360 |
| Liabilities: | | | | |
| Deposits held and due to others | \$9,235 | \$6,360 | (\$9,235) | \$6,360 |
| Total Liabilities | \$9,235 | \$6,360 | (\$9,235) | \$6,360 |
| Domestic Relations | | | | |
| Assets: | | | | |
| Cash in segregated accounts | \$11,794 | \$12,606 | (\$11,794) | \$12,606 |
| Total Assets | \$11,794 | \$12,606 | (\$11,794) | \$12,606 |
| Liabilities: | | | | |
| Deposits held and due to others | \$11,794 | \$12,606 | (\$11,794) | \$12,606 |
| Total Liabilities | \$11,794 | \$12,606 | (\$11,794) | \$12,606 |
| Probate Court | | | | |
| Assets: | | | | |
| Cash in segregated accounts | \$29,448 | \$19,187 | (\$29,448) | \$19,187 |
| Total Assets | \$29,448 | \$19,187 | (\$29,448) | \$19,187 |
| Liabilities: | | | | |
| Deposits held and due to others | \$29,448 | \$19,187 | (\$29,448) | \$19,187 |
| Total Liabilities | \$29,448 | \$19,187 | (\$29,448) | \$19,187 |
| Prosecutor | | | | |
| Assets: | | | | |
| Cash in segregated accounts | \$6,308 | \$14,035 | (\$6,308) | \$14,035 |
| Total Assets | \$6,308 | \$14,035 | (\$6,308) | \$14,035 |
| Liabilities: | | | | |
| Deposits held and due to others | \$6,308 | \$14,035 | (\$6,308) | \$14,035 |
| Total Liabilities | \$6,308 | \$14,035 | (\$6,308) | \$14,035 |

continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

| | Balance 1/1/01 | Additions | Reductions | Balance 12/31/01 |
|----------------------------------------------------------------------|-------------------|--------------|-----------------|---------------------|
| Sheriff | | | | |
| Assets: | | | | |
| Cash in segregated accounts | \$74,783 | \$119,199 | (\$74,783) | \$119,199 |
| Total Assets | \$74,783 | \$119,199 | (\$74,783) | \$119,199 |
| Liabilities: | | | | |
| Deposits held and due to others | \$74,783 | \$119,199 | (\$74,783) | \$119,199 |
| Total Liabilities | \$74,783 | \$119,199 | (\$74,783) | \$119,199 |
| Human Services | | | | |
| Assets: | | | | |
| Cash in segregated accounts | \$542,074 | \$102,030 | (\$542,074) | \$102,030 |
| Total Assets | \$542,074 | \$102,030 | (\$542,074) | \$102,030 |
| Liabilities: | | | | |
| Deposits held and due to others | \$542,074 | \$102,030 | (\$542,074) | \$102,030 |
| Total Liabilities | \$542,074 | \$102,030 | (\$542,074) | \$102,030 |
| Care Facility | | | | |
| Assets: | | | | |
| Cash in segregated accounts | \$41,109 | \$47,422 | (\$41,109) | \$47,422 |
| Total Assets | \$41,109 | \$47,422 | (\$41,109) | \$47,422 |
| Liabilities: | | | | |
| Deposits held and due to others | \$41,109 | \$47,422 | (\$41,109) | \$47,422 |
| Total Liabilities | \$41,109 | \$47,422 | (\$41,109) | \$47,422 |
| Total Agency Funds | | | | |
| Assets: | | | | |
| Equity in pooled cash, cash equivalents and investments | \$7,955,337 | \$7,703,411 | (\$7,955,337) | \$7,703,411 |
| Cash in segregated accounts | 4,979,407 | 2,542,687 | (4,979,407) | 2,542,687 |
| Taxes receivable | 88,371,349 | 82,030,951 | (88,371,349) | 82,030,951 |
| Due from other governments. | 152,003 | 743,442 | (152,003) | 743,442 |
| Total Assets. | \$101,458,096 | \$93,020,491 | (\$101,458,096) | \$93,020,491 |
| Liabilities: | | | | |
| Due to other governments | \$96,474,694 | \$90,442,970 | (\$96,474,694) | \$90,442,970 |
| Deposits held and due to others | 4,982,470 | 2,577,521 | (4,982,470) | 2,577,521 |
| Accrued wages and benefits payable | 116 | | (116) | 0 |
| Pension obligation payable | 816 | | (816) | 0 |
| Total Liabilities. | \$101,458,096 | \$93,020,491 | (\$101,458,096) | \$93,020,491 |

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, 2001**

| | |
|---------------------------------------------------|----------------------------|
| General Fixed Assets: | |
| Land | \$1,761,045 |
| Buildings and Improvements | 29,859,589 |
| Vehicles and Equipment. | 8,605,997 |
| Construction-in-Progress | <u>839,694</u> |
| Total General Fixed Assets | <u><u>\$41,066,325</u></u> |
| | |
| Investment in General Fixed Assets by Source: | |
| | |
| Acquired after January 1, 1989: | |
| General fund | \$4,551,152 |
| Special revenue funds. | 1,967,341 |
| Capital projects funds | <u>22,456,451</u> |
| Total Acquisitions after January 1, 1989. | 28,974,944 |
| | |
| Acquisitions prior to January 1, 1989 | 12,091,381 |
| | |
| Total Investment in General Fixed Assets. | <u><u>\$41,066,325</u></u> |

ERIE COUNTY, OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2001

| <u>Function and Activity</u> | <u>Restated Balance 1/1/01</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance 12/31/01</u> |
|---------------------------------------|----------------------------------------|--------------------|-------------------|-----------------------------|
| General government: | | | | |
| Legislative and executive: | | | | |
| Commissioners | \$523,233 | \$173,177 | (\$1,096) | \$695,315 |
| Planning and Development. | 17,264 | 4,981 | | 22,245 |
| Microfilm. | 10,624 | 1,993 | (252) | 12,364 |
| Auditor | 231,072 | 232,166 | (778) | 462,459 |
| Treasurer | 31,872 | | (97) | 31,776 |
| Prosecutor | 66,400 | 11,559 | (862) | 77,097 |
| Title Administration | 11,288 | 2,193 | | 13,481 |
| Board of Elections | 140,768 | 20,127 | (3,887) | 157,008 |
| Building Maintenance | 494,017 | 227,582 | | 721,599 |
| Recorder | 107,568 | 29,893 | (8,257) | 129,204 |
| Tax Map | 727,746 | | (553) | 727,193 |
| Judicial: | | | | |
| Common Pleas Court | 19,256 | | | 19,256 |
| Family Court | 87,648 | 73,337 | | 160,986 |
| Probate Court | 79,016 | 17,139 | | 96,155 |
| Clerk of Courts | 55,776 | 42,049 | (97) | 97,728 |
| County Court | 25,896 | 6,576 | (156) | 32,316 |
| Public Safety: | | | | |
| Adult Probation. | 41,168 | 46,035 | | 87,203 |
| Detention/Diagnostic Center | 53,120 | 6,975 | (620) | 59,475 |
| Coroner. | 664 | | | 664 |
| Sheriff | 1,133,450 | 232,164 | (677) | 1,364,938 |
| Public Defender | 24,568 | | | 24,568 |
| Youth Services Subsidy | 13,280 | | | 13,280 |
| Emergency Management | 51,792 | 7,572 | (572) | 58,793 |
| Public Works: | | | | |
| Engineer. | 1,390,419 | 524,515 | (2,637) | 1,912,297 |
| Health: | | | | |
| Dog and Kennel. | 85,657 | | (220) | 85,437 |
| Mental Retardation | 491,361 | 98,048 | | 589,409 |
| Human Services: | | | | |
| Veteran's Relief. | 19,256 | | | 19,256 |
| Public Assistance | 332,001 | 84,696 | (5,631) | 411,065 |
| County Care Facility | 373,832 | 150,059 | (462) | 523,430 |
| Other: | | | | |
| Buildings and Grounds | 31,361,751 | 1,158,577 | (60,000) | 32,460,328 |
| Total General Fixed Assets. | <u>\$38,001,764</u> | <u>\$3,151,414</u> | <u>(\$86,853)</u> | <u>\$41,066,325</u> |

ERIE COUNTY, OHIO

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 2001

| <u>Function and Activity</u> | <u>Land</u> | <u>Buildings, Structures, and Improvements</u> | <u>Vehicles and Equipment</u> | <u>Total</u> |
|---------------------------------------|--------------------|--------------------------------------------------------|-----------------------------------|---------------------|
| General government: | | | | |
| Legislative and executive: | | | | |
| Commissioners | | | \$695,315 | \$695,315 |
| Planning and Development | | | 22,245 | 22,245 |
| Microfilm | | | 12,364 | 12,364 |
| Auditor | | | 462,459 | 462,459 |
| Treasurer | | | 31,776 | 31,776 |
| Prosecutor | | | 77,097 | 77,097 |
| Title Administration | | | 13,481 | 13,481 |
| Board of Elections | | | 157,008 | 157,008 |
| Building Maintenance | | | 721,599 | 721,599 |
| Recorder | | | 129,204 | 129,204 |
| Tax Map | | | 727,193 | 727,193 |
| Judicial: | | | | |
| Common Pleas Court | | | 19,256 | 19,256 |
| Family Court | | | 160,986 | 160,986 |
| Probate Court | | | 96,155 | 96,155 |
| Clerk of Courts | | | 97,728 | 97,728 |
| County Court | | | 32,316 | 32,316 |
| Public Safety: | | | | |
| Adult Probation | | | 87,203 | 87,203 |
| Detention/Diagnostic Center | | | 59,475 | 59,475 |
| Coroner | | | 664 | 664 |
| Sheriff | | | 1,364,938 | 1,364,938 |
| Public Defender | | | 24,568 | 24,568 |
| Youth Services Subsidy | | | 13,280 | 13,280 |
| Emergency Management | | | 58,793 | 58,793 |
| Public Works: | | | | |
| Engineer | | | 1,912,297 | 1,912,297 |
| Health: | | | | |
| Dog and Kennel | | | 85,437 | 85,437 |
| Mental Retardation | | | 589,409 | 589,409 |
| Human Services: | | | | |
| Veteran's Relief | | | 19,256 | 19,256 |
| Public Assistance | | | 411,065 | 411,065 |
| County Care Facility | | | 523,430 | 523,430 |
| Other: | | | | |
| Buildings and Grounds | \$1,761,045 | \$30,699,283 | | 32,460,328 |
| Total General Fixed Assets | <u>\$1,761,045</u> | <u>\$30,699,283</u> | <u>\$8,605,997</u> | <u>\$41,066,325</u> |

STATISTICAL SECTION

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

| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Government | \$12,104,759 | \$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 |
| Public Safety | 7,883,625 | 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 |
| Public Works | 576,714 | 1,138,923 | 629,508 | 448,888 | 407,624 | 187,286 | 127,979 | 106,268 | 125,399 | 115,105 |
| Health | 152,919 | 137,053 | 106,644 | 113,765 | 149,549 | 111,203 | 98,414 | 68,941 | 94,776 | 52,115 |
| Human Services | 508,091 | 437,553 | 2,104,627 | 1,726,794 | 1,210,666 | 651,129 | 846,916 | 258,872 | 277,987 | 276,816 |
| Conservation and Recreation | 388,186 | 117,520 | 113,000 | 256,102 | 326,531 | 371,474 | | | | 272,007 |
| Transportation | | | 29,847 | | | | | | | |
| Other | 212,465 | 30,072 | 1,231,476 | 465,420 | 7,014 | 1,444,751 | 1,349,889 | 888,263 | 1,277,174 | 1,606,002 |
| Capital Outlay | | 715,677 | 745,248 | 562,385 | 916,307 | 14,394 | | 127,641 | 80,465 | 52,789 |
| Intergovernmental | | | 18,570 | | | | | | | |
| Debt Service | 65,528 | 64,195 | | | | | | | | 10,174 |
| Total | \$21,892,287 | \$21,774,051 | \$22,083,912 | \$20,465,186 | \$17,120,885 | \$16,949,486 | \$15,401,587 | \$13,354,245 | \$13,301,898 | \$13,284,269 |

Source: Erie County Auditor's Office

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

| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Taxes | \$14,510,752 | \$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 |
| Charges for services | 1,846,460 | 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 |
| Licenses and permits | 7,885 | 9,097 | 9,912 | 10,304 | 12,027 | 12,200 | 12,150 | 12,008 | 13,640 | 13,009 |
| Fines and forfeitures | 766,045 | 564,443 | 519,653 | 479,475 | 428,657 | 474,275 | 409,613 | 449,748 | 393,229 | 311,549 |
| Special assessments | 80,008 | 50,177 | 16,629 | | | | | | | |
| Intergovernmental | 2,897,520 | 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 |
| Earnings on investments | 1,837,799 | 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 |
| Rental Income | 177,754 | 179,154 | | | | | | | | |
| Other revenues | 911,632 | 930,921 | 1,251,774 | 148,794 | 33,932 | 1,357,383 | 1,100,402 | 1,941,231 | 2,384,471 | 4,326,426 |
| Total | \$23,035,855 | \$23,003,731 | \$22,207,171 | \$20,661,462 | \$18,964,944 | \$19,443,151 | \$18,518,296 | \$17,410,901 | \$14,845,555 | \$14,248,682 |

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 |
|---------------------------|----------------------|--------------------|-----------------------------------|-----------------------|------------------|---------------------------------------------|---------------------------|
| 2000/2001 | \$3,052,476 | \$2,981,358 | 96.03% | \$84,339 | \$3,015,632 | 98.79% | \$89,417 |
| 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 |

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) | |
| 2000/2001 | \$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% |
| 1999/2000 | 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% |
| 1998/1999 | 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% |
| 1997/1998 | 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% |
| 1996/1997 | 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% |
| 1995/1996 | 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% |
| 1994/1995 | 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% |
| 1993/1994 | 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% |
| 1992/1993 | 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% |
| 1991/1992 | 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 2000:

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 | 2000/2001 | 1999/2000 | 1998/1999 | 1997/1998 | 1996/1997 | 1995/1996 | 1994/1995 | 1993/1994 | 1992/1993 | 1991/1992 |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| COUNTY ENTITIES: | | | | | | | | | | |
| 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 | 0.00 | 0.20 | 0.20 | 0.20 | 0.20 |
| Total County Entity | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 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 | 1.00 | 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 | 1.00 | 0.50 |
| Senior Services | 0.50 | 0.50 | 0.50 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL COUNTY-WIDE RATES | \$8.30 | \$8.30 | \$8.30 | \$8.30 | \$7.80 | \$7.80 | \$8.00 | \$8.00 | \$8.00 | \$7.20 |
| SCHOOL DISTRICTS: | | | | | | | | | | |
| Berlin-Milan Local S. D. | \$58.15 | \$58.26 | \$59.06 | \$58.15 | \$58.15 | \$54.45 | \$52.45 | \$52.45 | \$52.45 | \$51.95 |
| Margaretta Local S. D. | 56.80 | 56.80 | 56.80 | 49.05 | 49.05 | 49.05 | 49.05 | 50.05 | 50.05 | 50.05 |
| Perkins Local S. D. | 60.90 | 58.00 | 58.80 | 59.27 | 59.27 | 59.80 | 54.90 | 54.90 | 54.90 | 54.10 |
| Vermilion Local S. D. | 65.75 | 65.89 | 67.54 | 59.55 | 59.55 | 60.35 | 60.35 | 60.25 | 60.25 | 53.05 |
| Kelleys Island Local S. D. | 18.02 | 18.02 | 18.82 | 18.85 | 18.85 | 18.85 | 18.85 | 18.85 | 18.85 | 18.05 |
| Huron City S. D. | 66.83 | 67.10 | 68.00 | 66.76 | 66.76 | 61.44 | 61.55 | 61.55 | 60.75 | 60.90 |
| Sandusky City S. D. | 61.20 | 66.04 | 66.84 | 66.84 | 66.84 | 63.10 | 63.10 | 63.10 | 57.70 | 56.95 |
| Firelands Local S. D. | 52.70 | 52.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Western Reserve Local S. D. | 34.60 | 34.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bellevue City S. D. | 40.00 | 40.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Monroeville Local S. D. | 48.50 | 50.91 | 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 | 5.30 | 4.30 | 4.30 | 4.30 |
| Florence Township | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 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 | 5.75 | 4.00 |
| Huron Township | 5.14 | 5.14 | 5.30 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 |
| Margaretta Township | 10.65 | 10.65 | 10.65 | 7.70 | 7.70 | 7.70 | 7.45 | 7.45 | 7.45 | 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 | 4.50 | 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 | 10.20 | 9.95 | 9.95 | 9.95 | 9.95 | 7.20 |
| Vermilion Township | 4.10 | 4.10 | 4.10 | 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 | 11.50 | 7.50 | 9.20 | 9.20 |
| Castalia Village | 10.66 | 10.66 | 10.66 | 10.66 | 10.66 | 10.65 | 10.65 | 10.65 | 13.65 | 13.65 |
| Kelleys Island Village | 15.65 | 18.15 | 18.15 | 20.90 | 20.90 | 24.50 | 24.50 | 24.50 | 24.50 | 24.50 |
| Milan Village | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 | 4.80 | 4.80 | 4.80 | 4.80 |
| Bellevue City | 6.10 | 6.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Huron City | 4.90 | 4.90 | 4.90 | 4.40 | 4.40 | 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 | 5.51 | 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> |
|----------------------------------|-------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------|--------------------------------------|
| 2000/2001 | \$861,272 | \$786,209 | 91.28% | \$163,420 |
| 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 |

Source: Erie County Auditor's Office

ERIE COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2001

| | | |
|-----------------------------------------------------------------|--------------------|---------------------------|
| 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 | | 47,179,468 |
| Less: Special assessment bonds | (4,643,500) | |
| Self supported general obligation bonds | (23,368,106) | |
| OWDA loans | (7,291,045) | |
| OPWC loans | (432,817) | |
| Bond anticipation notes | <u>(2,575,000)</u> | |
| Total exempt debt | | (38,310,468) |
| Less: Funds available in debt service fund at December 31 | | <u>(269,374)</u> |
| Total net indebtedness subject to direct debt limitation | | <u>(8,599,626)</u> |
| Direct legal debt margin | | <u>\$31,407,325</u> |
| Unvoted debt limitation (2) | | \$16,602,781 |
| Total net indebtedness | | <u>(8,599,626)</u> |
| Total unvoted legal debt margin | | <u><u>\$8,003,155</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.

TABLE 8

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 |
|------|-------------------------|-----------------------|---------------------------------------------------|------------------------------------------|---------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------|
| 2001 | 79,551 | \$1,660,278,053 | \$8,869,000 | \$269,374 | \$8,599,626 | 0.518% | \$108.10 |
| 2000 | 76,799 | 1,478,419,405 | 9,425,800 | 159,785 | 9,266,015 | 0.558% | 116.48 |
| 1999 | 76,799 | 1,438,039,036 | 9,958,100 | 202,062 | 9,756,038 | 0.660% | 127.03 |
| 1998 | 76,799 | 1,286,114,298 | 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 | 1,238,476,686 | 8,365,000 | (215,011) | 8,580,011 | 0.667% | 111.72 |
| 1995 | 76,799 | 1,106,908,328 | 8,620,000 | (73,394) | 8,693,394 | 0.702% | 113.20 |
| 1994 | 76,799 | 1,065,291,145 | 9,050,000 | 119,889 | 8,930,111 | 0.807% | 116.28 |
| 1993 | 76,799 | 1,062,267,428 | 2,410,000 | 240,390 | 2,169,610 | 0.204% | 28.25 |
| 1992 | 76,799 | 935,535,378 | 2,505,000 | 56,501 | 2,448,499 | 0.230% | 31.88 |

(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 |
|------|----------------------------------------|-----------------------------------|-----------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------|
| 2001 | \$556,800 | \$439,992 | \$996,792 | \$21,892,287 | 4.55% |
| 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% |

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, 2001

| | <u>General Obligation Debt Outstanding</u> | <u>Percent Applicable to County</u> | <u>Amount Applicable to County</u> |
|--------------------------------------------|----------------------------------------------------|---------------------------------------------|--------------------------------------------|
| Direct Debt: | | | |
| County | \$8,869,000 | 100.00% | \$8,869,000 |
| Overlapping Debt: | | | |
| Municipalities: | | | |
| Sandusky City | 21,711,451 | 100.00% | 21,711,451 |
| Huron City | 7,136,500 | 100.00% | 7,136,500 |
| School Districts: | | | |
| Huron City School District | 350,000 | 100.00% | 350,000 |
| Sandusky City School District . . . | <u>3,265,000</u> | 100.00% | <u>3,265,000</u> |
| Total Overlapping Debt. | <u>32,462,951</u> | | <u>32,462,951</u> |
| Total Direct and Overlapping Debt. | <u><u>\$41,331,951</u></u> | | <u><u>\$41,331,951</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) |
|--------------------|-----------------------------------|----------------------------|-------------------------------------------|
| 2001 | \$1,660,278,053 | \$40,028,000 | \$298,753,000 |
| 2000 | 1,478,419,405 | 43,677,000 | 279,070,000 |
| 1999 | 1,438,039,036 | 33,995,000 | 304,612,000 |
| 1998 | 1,286,114,298 | 32,690,000 | 288,494,000 |
| 1997 | 1,239,548,032 | 37,189,000 | 268,944,000 |
| 1996 | 1,238,476,686 | 35,830,000 | 245,161,000 |
| 1995 | 1,106,908,328 | 22,432,050 | 245,973,000 |
| 1994 | 1,065,291,145 | 16,204,700 | 246,960,000 |
| 1993 | 1,062,267,428 | 14,999,450 | 246,542,000 |
| 1992 | 935,535,378 | 30,910,250 | 389,745,000 |

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

(2) Source: Ohio Department of Development

(3) Source: Federal Reserve Bank of Cleveland

ERIE COUNTY, OHIO
DEMOGRAPHIC INFORMATION
LAST TEN FISCAL YEARS

POPULATION: (1)

| <u>YEAR</u> | <u>POPULATION</u> |
|-------------|-------------------|
| 2001 | 79,551 |
| 1990 | 76,779 |
| 1980 | 79,655 |
| 1970 | 75,909 |
| 1960 | 68,000 |
| 1950 | 52,565 |
| 1940 | 43,201 |

AGE DISTRIBUTION: (2)

| | | | |
|----------|--------|---|--------|
| MALE = | 38,766 | = | 48.70% |
| FEMALE = | 40,785 | = | 51.30% |

2000
(LATEST AGE DISTRIBUTION INFORMATION AVAILABLE)

| <u>AGE</u> | <u>Males</u> | | <u>Females</u> | |
|-----------------------------|---------------|-------------------|----------------|-------------------|
| | <u>Number</u> | <u>Percentage</u> | <u>Number</u> | <u>Percentage</u> |
| Under 5 Years | 2,430 | 6.27% | 2,379 | 5.83% |
| 5 - 19 Years | 8,554 | 22.07% | 8,232 | 20.18% |
| 20 - 29 Years | 3,943 | 10.17% | 4,179 | 10.25% |
| 30 - 39 Years | 5,189 | 13.39% | 5,504 | 13.50% |
| 40 - 49 Years | 6,244 | 16.11% | 6,453 | 15.82% |
| 50 - 59 Years | 5,106 | 13.17% | 5,295 | 12.98% |
| 60 - 69 Years | 3,400 | 8.77% | 3,590 | 8.80% |
| 70 - 79 Years | 2,746 | 7.08% | 3,112 | 7.63% |
| 80 Years and over | 1,154 | 2.98% | 2,041 | 5.00% |
| Total | 38,766 | 100.00% | 40,785 | 100.00% |

UNEMPLOYMENT: (2)

| | <u>Erie County</u> | <u>State of Ohio</u> | <u>United States</u> |
|----------------|------------------------|--------------------------|--------------------------|
| 2001 | 6.20% | 5.40% | 5.50% |
| 2000 | 4.40% | 4.10% | 4.00% |
| 1999 | 4.30% | 4.30% | 4.20% |
| 1998 | 4.90% | 4.30% | 4.50% |
| 1997 | 5.10% | 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% |

HOUSING: (1)

| | |
|-----------------------|--------|
| TOTAL UNITS | 35,909 |
|-----------------------|--------|

(1) Source: U.S. Census Bureau

(2) Source: Ohio Bureau of Employment Services

TABLE 13

ERIE COUNTY, OHIO**PRINCIPAL TAXPAYERS**

DECEMBER 31, 2001

| <u>TAXPAYER</u> | <u>BUSINESS</u> | <u>Assessed Valuation</u> | <u>Percent of Total Assessed Valuation</u> |
|-----------------------------------|---------------------------------|-------------------------------|----------------------------------------------------|
| Cedar Fair L.P. | Family Amusement Park | \$52,741,820 | 3.18% |
| Ohio Edison Company | Electric Utility | 35,641,240 | 2.15% |
| Visteon Corporation | Automotive Parts | 28,511,200 | 1.72% |
| Delphi Automotive Systems | Automobile Manufacturer | 19,089,750 | 1.15% |
| Norfolk & Western Railway | Railroad | 13,068,450 | 0.79% |
| The Glidden Company | Paint and Coatings Manufacturer | 11,555,640 | 0.70% |
| Conagra, Inc. | Agricultural Products Processor | 7,605,695 | 0.46% |
| Sandusky Mall Company | Shopping Mall | 7,450,963 | 0.45% |
| SBC Communications | Telephone Utility | 7,281,240 | 0.44% |
| Sandusky International | Centrifugal Castings | 7,573,460 | 0.46% |
| Fort James Operating Co. | Paper Products | 6,911,380 | 0.42% |
| Certain Teed Corporation | Roofing Materials | 6,753,560 | 0.41% |
| S & S Realty Ltd | Real Estate | 6,269,170 | 0.38% |
| Lear Operations Corp. | Automotive Parts | 5,995,550 | 0.36% |
| Meijer Incorporated | Retail Department Store | 5,887,270 | 0.35% |
| Great Bear Lodge of Sandusky, LLC | Tourist Resort | 5,350,200 | 0.32% |
| Sandusky Limited | Plastics | 5,325,621 | 0.32% |
| All Other Taxpayers | | <u>1,427,265,844</u> | <u>85.99%</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, 2001

| | |
|---------------------------------|-------------------------------|
| 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 2001</u> |
|-------------------------------------------------------------|-------------------------------|
| Firelands Branch - Bowling Green State University | 1,471 |

Hospitals:

| <u>Name</u> | <u>Number of Beds</u> |
|------------------------------------------|-----------------------|
| Firelands Community Hospital | 543 |
| Firelands Mental Health 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 | 1,275 |
| Visteon. | 1,621 |
| Firelands Community Hospital | 1,512 |
| Erie County Government | 975 |
| Sandusky City Schools | 588 |

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

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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 27, 2002