



**Auditor of State
Betty Montgomery**

ERIE COUNTY
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ERIE COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
<u>Nutrition Cluster:</u>				
Food Distribution, Commodities MRDD Board	222-1652	10.550		\$790
School Breakfast Program: Detention Home	07474005PU	10.553	\$5,444	
National School Lunch Program: MRDD Board	065961-03PU	10.555	2,041	
Detention Home	074740-04PU		8,068	
Total School Lunch Program			10,109	
Total Nutrition Cluster			15,553	790
<i>Direct Assistance</i>				
Solid Waste Management Grant	41-023-0346400428	10.762	1,445	
Total Department of Agriculture			16,998	790
U.S. DEPARTMENT OF JUSTICE				
Local Law Enforcement Block Grant	2000-LB-BX-2461 2001-LB-BX-1873	16.592	26,463 712	
Total Local Law Enforcement Block Grants			27,175	
Violent Crime Control Act	01-DC-BX-0065	16.585	101,967	
Total Violent Crime Control Act			101,967	
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victims Assistance	2002VAGENE046 2003VAGENE046 2002VAGENE446 2003VAGENE446 2002VAGENE544 2003VAGENE544	16.575	26,650 7,568 20,052 5,806 18,896 6,126	
Total Crime Victims Assistance			85,098	
<i>Passed Through Ohio Office of Criminal Justice Services</i>				
Byrne Formula Grant Program	2001-DG-BOZ-7135 01-DG-A01-7005	16.579	30,274 137,309	
Total Byrne Formula Grant Program			167,583	
Juvenile Accountability Incentive Block Grants Prog	99JB003A071 00JB003A071 01JB013A071 01JB013A162	16.523	3,678 25,406 27,838 43,024	
Total Juvenile Accountability Incentive Block Grants Program			99,946	

(Continued)

ERIE COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF JUSTICE (Continued)				
<i>Passed Through Ohio Office of Criminal Justice Services (Continued)</i>				
Violence Against Women Formula Grant	2001-WF-VA5-8114	16.588	31,614	
	2000-WF-VA5-8114		4,604	
Total Violence Against Women Formula Grant			36,218	
Subtotal Pass-Through Programs			388,845	
Total Department of Justice			517,987	
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	G010(075)	20.205	1,501,888	
Total Department of Transportation			1,501,888	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grant-		14.228		
Small Cities Program and Emergency Shelter Progr	B-F-99-021-1		93,212	
	B-F-00-021-1		248,678	
	B-F-01-021-1		62,204	
	B-C-00-021-1		61,904	
	B-C-00-021-2		296,905	
	B-E-00-024-1		203,627	
	B-L-00-021-1	14.231	60,400	
Total Department of Housing and Urban Development			1,026,930	
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
<u>Workforce Investment Act Cluster:</u>				
Workforce Investment Act Adult Program		17.258	276,488	
Workforce Investment Act Youth Program		17.259	182,094	
Workforce Investment Dislocated Worker Program		17.260	139,419	
Total Department of Labor - Workforce Investment Act Cluster			598,001	
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Passed Through Ohio Department of Public Safety</i>				
Emergency Management Performance Grant		83.552	19,933	
Total Emergency Management			19,933	

(Continued)

ERIE COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education</i>				
<i>Special Education Cluster:</i>				
Special Education- Grants to States	065961-6B-SF-02P	84.027	3,882	
	065961-6B-SF-2003P		5,371	
Total Special Education- Grants to States			<u>9,253</u>	
Special Education - Preschool Grants	065961-PG-S1-2003P	84.173	4,898	
	065961-C2S1-2003		220	
	065961-PG-S1-2002P		3,648	
Total Special Education - Preschool Grants			<u>8,766</u>	
Total Special Education Cluster			<u>18,019</u>	
<i>Passed Through the Ohio Department of Health</i>				
Special Education- Grants for Infants and Families with Disabilities	22-1-003-1-EG-02	84.181	145,232	
Total Department of Education			<u>163,251</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Mental Retardation and Development Disabilities</i>				
Social Services Block Grant	FY02-03	93.667	59,125	
Medical Assistance Program	780221	93.778	706,908	
Total Department of Health and Human Services			<u>766,033</u>	
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$4,611,021</u></u>	<u><u>\$790</u></u>

The accompanying notes are an integral part of this schedule.

ERIE COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2002**

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

Non-monetary 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, 2002, 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 equipment and other assets. As of December 31, 2002, the gross amount of loans outstanding under this program was \$447,832. Delinquent amounts due are \$102,748.

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.



**Auditor of State
Betty Montgomery**

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

Erie County Commissioners
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, 2002, and have issued our report thereon dated June 30, 2003, in which we noted the County changed the classification of the Erie County Care Facility Fund. We did not audit the financial statements of Double S Industries, Inc., the County's discretely presented component unit, which was audited by other auditor's. 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 the component unit.

Compliance

As part of obtaining reasonable assurance about whether the 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 management of the County in a separate letter dated June 30, 2003.

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 a certain matter involving the internal control over financial reporting and its operation that we consider to be reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2002-001.

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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 the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 30, 2003.

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.



Betty Montgomery
Auditor of State

June 30, 2003



**Auditor of State
Betty Montgomery**

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

Erie County Commissioners
2900 Columbus Avenue
Sandusky, Ohio 44870-5554

To the Board of Commissioners:

Compliance

We have audited the compliance of Erie County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. 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, 2002. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 30, 2003.

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 as of and for the year ended December 31, 2002, and have issued our report thereon dated June 30, 2003, in which we noted the County changed the classification of the Erie County Care Facility Fund. We did not audit the financial statements of Double S Industries, Inc., the County's discretely presented component unit, which was audited by other auditor's. 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 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.



Betty Montgomery
Auditor of State

June 30, 2003

ERIE COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2002

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):	Highway Planning and Construction (CFDA #20.205)
<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 2002-001

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. This condition was also reported to management during our audit of fiscal year 2001.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

ERIE COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2001-60522-001	An annual Tier II SAS 70 report should be obtained for the self-insurance Third Party Administrator.	Yes	
2001-60522-002	Fixed asset system values not in agreement with amounts reported in the notes to the financial statements.	No	Repeated as finding number 2002-001.
2001-60522-003	Clerk of Courts open items list does not reconcile with the Court's bank accounts.	No	Significantly corrected, repeated as a management letter comment.

COMPREHENSIVE
ANNUAL FINANCIAL REPORT
OF
ERIE COUNTY, OHIO
FOR THE
FISCAL YEAR ENDED DECEMBER 31, 2002

JUDE T. HAMMOND
ERIE COUNTY AUDITOR

PREPARED BY
BRIAN K. MIX, CPA
CHIEF DEPUTY AUDITOR

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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, 2002

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JUDE T. HAMMOND

Erie County Auditor

June 30, 2003

To the Citizens of Erie County
and the Board of County Commissioners
the Honorable Thomas M. Ferrell, Jr.
the Honorable Nancy C. McKeen
the Honorable Harold C. Butcher:

I am pleased to present Erie County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2002. This report provides full disclosure of the financial position and operation of the County for the fiscal year ended December 31, 2002. This CAFR, which includes an opinion from the Auditor of the State of Ohio, who performed the County's audit, conforms to accounting principles generally accepted in the United State of America (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. The *Introductory Section* includes the table of contents, the letter of transmittal, the 2001 Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting, a list of County elected officials, and the County's organizational chart. The *Financial Section* includes the Report of Independent Accountants, the General Purpose Financial Statements (GPFS), and the combining and individual fund and account group statements and schedules. The *Statistical Section* includes statistical tables which reflect economic and social data, 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") is 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 that include water and wastewater systems and a landfill.

The County Treasurer and the County Auditor, as well as 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. 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, as 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.

The other elected officials are the Recorder, the Sheriff, the Clerk of Courts, the Engineer, three Commons Pleas Court Judges, the 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 Services, and the County 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 GPFS.

ECONOMIC CONDITION AND OUTLOOK

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

The County offers a strong industrial base, according to the 2000 Ohio Industrial Directory, ranking 30th among the 88 counties in the State in number of manufacturing firms located within its boundaries. Items manufactured locally range from automobile parts and fabrications, ball bearings, plastic products for boats, recreational items, lighting fixtures, aluminum and steel products, paper, pork, animal feeds, and crash test dummies.

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 six amusement parks that they operate. Senior of these parks is Cedar Point, which has served the area as a resort/amusement park for more than 130 years. This seasonally operated Sandusky resort draws more than 3 million guests to the area each year. In 2002, the company undertook construction of a new \$25 million ride scheduled to open for the 2003 season. Top Thrill Dragster will be the tallest (420 feet) and fastest (120 mph) roller coaster in the world and is expected to considerably increase tourism in the area.

MAJOR INITIATIVES

During 2002, construction was well underway 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, was dedicated on May 15, 2003.

Extensive construction projects are underway to ensure that water service will be available to all county residents. At the County's landfill, construction is nearly complete in an effort to create 40 more years of usage from the facility.

The U.S. 250 widening project, from Bogart Road to Ohio Turnpike Interchange #7, was dedicated in 2002. This project will vastly improve the heavy traffic flow during the tourist season and will also allow for industry expansion along its corridor. Bogart Road in Perkins Township was also widened in order to alleviate traffic congestion.

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 GAAP. For financial reporting purposes, the records are converted to the modified accrual basis of accounting for the governmental and expendable trust funds and to the accrual basis of accounting for the proprietary funds and the discretely presented component unit. On the modified accrual basis, revenues are recognized when measurable and available. On the accrual basis, revenues are recognized when measurable and earned and 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 GPFS.

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 entity 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 that 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 upcoming year. The Board may amend appropriations throughout the year 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 GPFS.

FINANCIAL HIGHLIGHTS

General Government Functions

The following schedules present a summary of governmental fund revenues and expenditures for the years ended December 31, 2001 and 2002, along with the percent of total and the amount of and percentage change from 2001 to 2002.

<u>Revenues</u>	<u>2001</u>	<u>2002</u>	<u>% of Total</u>	<u>Change</u>	<u>% Change</u>
Taxes	\$20,334,199	\$21,394,343	35.84%	\$1,060,144	5.21%
Charges for services	12,449,452	4,789,488	8.02%	(7,659,964)	(61.53)%
Licenses and permits	11,928	7,996	0.01%	(3,932)	(32.96)%
Fines and forfeitures	956,569	1,055,466	1.77%	98,897	10.34%
Intergovernmental	22,386,481	28,193,509	47.24%	5,807,028	25.94%
Special assessments	821,397	1,157,856	1.94%	336,459	40.96%
Investment income	2,013,692	1,160,767	1.94%	(852,925)	(42.36)%
Rental income	177,902	166,344	0.28%	(11,558)	(6.50)%
Other	<u>2,117,712</u>	<u>1,769,335</u>	<u>2.96%</u>	<u>(348,377)</u>	<u>(16.45)%</u>
TOTAL	<u>\$61,269,332</u>	<u>\$59,695,104</u>	<u>100.00%</u>	<u>\$(1,574,228)</u>	<u>(2.57)%</u>

Charges for services revenue decreased predominantly due to a fund reclassification of the Erie County Care Facility Fund and the corresponding loss of revenue. The County Care Facility is now reported as an enterprise fund.

Licenses and permits revenue decreased slightly because of a fewer number of companies applying for business licenses and building permits.

Fines and forfeitures revenue increased slightly due to higher incident fines and collection rates.

Intergovernmental revenue increased primarily because of a greater reliance upon State and Federal grants. The County applied for and received more grant monies in fiscal 2002.

Special assessments revenue increased predominantly due to recently completed projects.

Investment income decreased primarily to the national economic downturn which has reduced the interest rates currently available on investments.

Total revenues for 2002 decreased by about two and a half percent from 2001. Should the economy remain in its current state, management expects a similar revenue decrease in 2003.

<u>Expenditures</u>	<u>2001</u>	<u>2002</u>	<u>% of Total</u>	<u>Change</u>	<u>% Change</u>
General government:					
Legislative and executive	\$9,722,894	\$9,422,655	15.47%	\$(300,239)	(3.09)%
Judicial	3,928,256	4,274,033	7.02%	345,777	8.80%
Public safety	9,594,830	9,308,884	15.28%	(285,946)	(2.98)%
Public works	5,815,435	5,968,422	9.80%	152,987	2.63%
Health	13,407,185	1,260,603	2.07%	(12,146,582)	(90.60)%
Human services	14,964,431	20,374,727	33.45%	5,410,296	36.15%
Conservation and recreation	388,186	378,319	0.62%	(9,867)	(2.54)%
Economic development	499,285	885,133	1.45%	385,848	77.28%
Other	2,028,080	1,188,599	1.95%	(839,481)	(41.39)%
Capital outlay	1,118,470	6,152,971	10.10%	5,034,501	450.12%
Debt service:					
Principal retirement	1,103,649	1,077,375	1.77%	(26,274)	(2.38)%
Interest and fiscal charges	<u>697,953</u>	<u>617,941</u>	<u>1.02%</u>	<u>(80,012)</u>	<u>(11.46)%</u>
TOTAL	<u>\$63,268,654</u>	<u>\$60,909,662</u>	<u>100.00%</u>	<u>\$(2,358,992)</u>	<u>(3.73)%</u>

Health expenditures decreased predominantly due to a fund reclassification of the Erie County Care Facility Fund and the corresponding reduction of expenditures. The County Care Facility is now reported as an enterprise fund.

Human services expenditures increased primarily because of added State and Federal regulations, the cost of which was unfunded and consequently absorbed by the County.

Economic development and assistance expenditures increased predominantly due to a higher number of grants awarded and larger grant amounts awarded for economic development within the County.

Other expenditures decreased primarily because of an unusually large number of one time expenditures in the prior year, which were not present in the current year.

Capital outlay expenditures increased predominantly due to capital projects which were completed during the fiscal year.

Interest and fiscal charges expenditures decreased slightly because of the continued repayment of outstanding debt, which reduces the amount of interest recognized each year.

Total expenditures for 2002 decreased by almost four percent from 2001. This is a direct result of the decrease in revenues, as the County must now operate more efficiently in its use of economic resources.

General Fund Balance

The General Fund balance decreased by \$362,173 from the prior year to \$8,285,239, a 4.19% decrease. This balance provides the County with the equivalent of 120 business days of General Fund expenditures, compared with 125 business days at the end of fiscal 2001.

Enterprise Funds

The enterprise funds operated by the County consist of the Erie County and Huron area sewer funds, a water district fund, a landfill fund, and the Erie County Care Facility. The sewer and care facility funds reported a net loss of \$654,356 and \$446,766, respectively, for the year ended December 31, 2002. The water and landfill funds reported net income of \$3,002,238 and \$90,710, respectively, for the year ended December 31, 2002. The net losses in the sewer and care facility funds will be recovered through user charges and tap in fees to be collected in the future. For a complete description of the County's estimated closure and post closure costs for the landfill, see Note 20 to the GPFS.

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. Retained earnings in this fund totaled \$465,964 at December 31, 2002, with a reported net income of \$297,533 for fiscal year 2002. Claims expense for 2002 was \$5,355,372 and claims payable at the end of 2002 was \$963,131. The County also maintains an internal service fund for the Sanitary Engineering Administration, which reported a net loss of \$47,647 and an accumulated deficit of \$383,987 as of December 31, 2002.

Fiduciary Funds

Fiduciary funds account for assets held by Erie County in a trustee capacity or as an agent for other government entities, other funds, private organizations, or individuals. The fiduciary funds maintained by the County are expendable trust funds, the Investment Trust Fund, and agency funds.

The Investment Trust Fund represents monies invested by the County on behalf of a legally separate entity, specifically Erie MetroParks. The County acts as fiscal agent for the Board of Erie MetroParks, and invests MetroParks' funds in order to generate interest revenue for the MetroParks, which is required by Ohio statute. GASB Statement No. 31 requires that this investment activity be reported separately.

General Fixed Assets

The general fixed assets are used to carry on the essential government functions of the County, and are not financial resources available for expenditure. The General Fixed Assets Account Group balance at December 31, 2002 was \$43,286,192. These assets are accounted for at historical cost, and depreciation is not recognized on general fixed assets. The County's general fixed assets are presented in Note 9 of the GPFS.

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 are Federal Agency securities. Interest revenue is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law. Investment income of the primary government during fiscal 2002 equaled \$1,232,039. Interest was received directly by Double S Industries in the amount of \$3,878.

Debt Administration

At December 31, 2002, general obligation bonds outstanding totaled \$33,248,345. During fiscal 2002, \$2,485,000 in general obligation bonds were issued and \$1,047,000 of general obligation bonds were retired. Bond anticipation notes outstanding at December 31, 2002 equaled \$5,775,000, an increase of \$3,200,000 compared to December 31, 2001. Special assessment bonds, for which County resources may be required for repayment if necessary, decreased by \$563,000 from the prior year, to a balance of \$4,080,500 at December 31, 2002. The outstanding balances at fiscal year end for the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans were \$13,175,472 and \$558,522, respectively. In fiscal 2002, a total of \$6,290,956 in OWDA loans were issued and \$406,529 of principal was retired, and a total of \$179,312 in OPWC loans were issued and \$53,607 of principal was retired. A complete description of the County's long-term obligations is provided in Note 11 of the GPFS. Notes payable are disclosed in Note 12.

During fiscal 2002, 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 .543 percent. At December 31, 2002, the County's direct legal debt margin was \$31,734,947 and the unvoted legal debt margin was \$7,764,952. All outstanding general obligation debt is backed by the full faith and credit of the County and will be retired in full by fiscal year 2022.

Risk Management

With the exception of employee health care benefits and workers' compensation insurance, the County purchases coverage for comprehensive general liability, property and casualty insurance, vehicle liability, 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 2002 totaled \$447,405.

During 2002, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Rating Plan (the "plan"), an 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 GPFS.

Pension Plan

County employees, other than teachers, are covered by the statewide Ohio Public Employees Retirement System (OPERS) pension plan. Certified teachers employed by the school for the mentally retarded/developmentally disabled are covered by the statewide State Teachers Retirement System of Ohio (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. For OPERS, the County's 2002 contributions were \$2,365,002 paid as the employer portion and \$1,483,581 paid as the employee portion. For STRS, the County's 2002 contributions were \$42,009 paid as the employer portion and \$27,906 paid as the employee portion. See Notes 15 and 16 to the GPFS for details.

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2002, by our independent accountant, Auditor of the State of Ohio, Betty Montgomery. 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 financial statement and audit 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 GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Erie County for its CAFR for the year ended December 31, 2001. This marked the 13th consecutive year that the County has earned this prestigious award.

In order to be awarded a Certificate of Achievement for Excellence in Financial Reporting, a government must publish an easily readable and efficiently organized CAFR. This report must conform to GAAP and satisfy all applicable legal requirements. We believe that our current report continues to meet the Certificate of Achievement program requirements and we are submitting it to the GFOA to determine eligibility for another certificate.

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

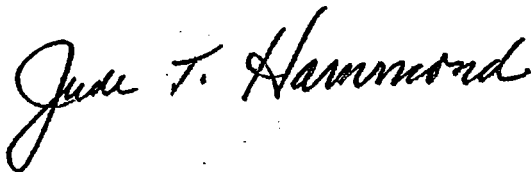
Acknowledgements

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

Special appreciation is expressed to Mr. Alexander J. Fait of Trimble, Julian & Grube, Inc., who compiled this report, and to the members of the audit team from the Auditor of State's Office, who were 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 cursive script that reads "Jude T. Hammond". The signature is written in black ink and is positioned above the typed name and title.

JUDE T. HAMMOND, AAS
Erie County Auditor

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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, 2001

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.



William Patrick Bask

President

Jeffrey R. Emer

Executive Director

ERIE COUNTY, OHIO

ELECTED OFFICIALS

AT DECEMBER 31, 2002

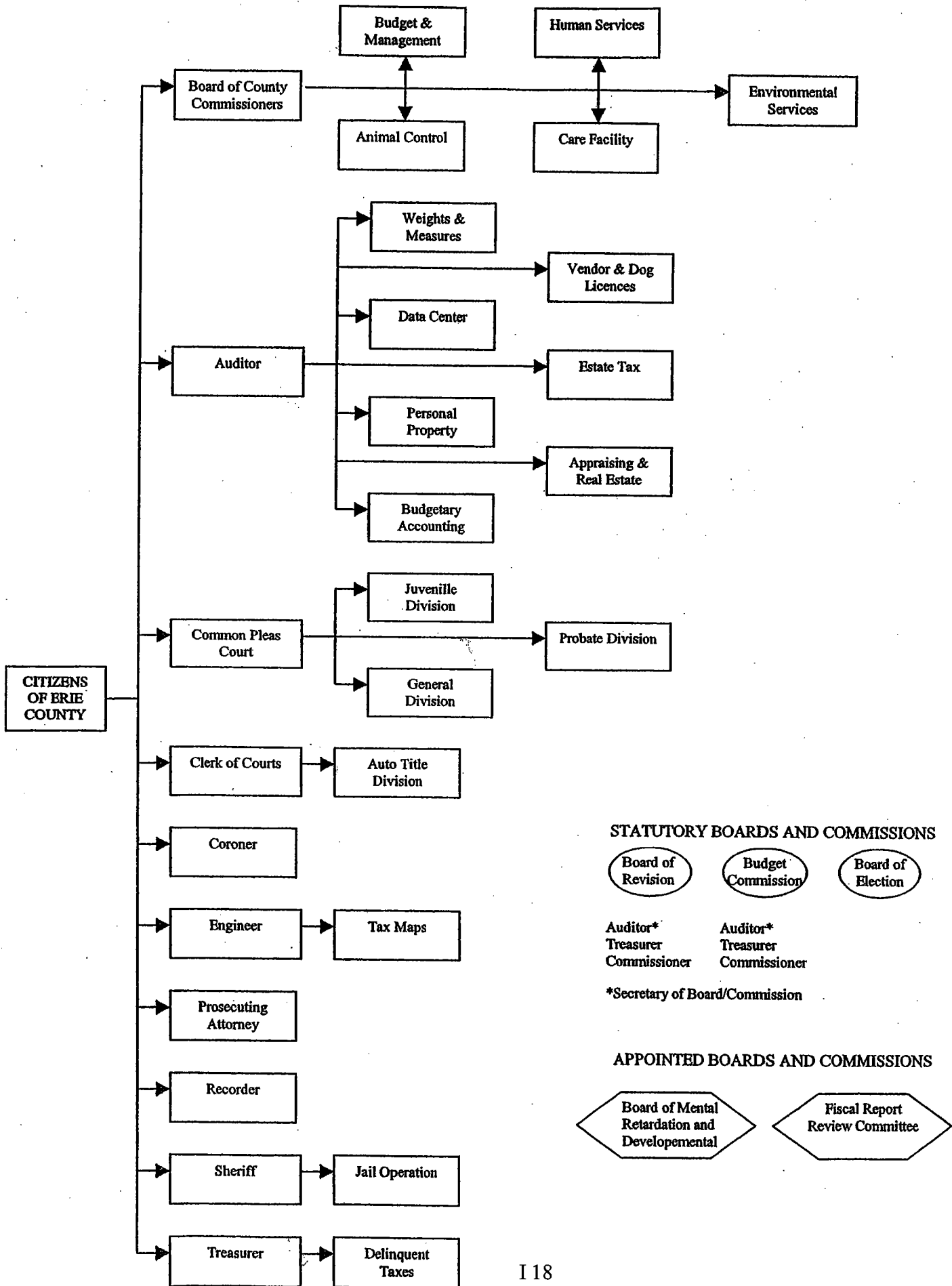
ADMINISTRATORS

Jude T. Hammond.....Auditor
Barbara J. Johnson.....Clerk of Courts
Thomas J. Nescoda.....Coroner
Thomas M. Ferrell, Jr.....Commissioner
Nancy C. McKeen.....Commissioner
Harold C. Butcher.....Commissioner
John D. Farschman.....Engineer
Kevin J. Baxter.....Prosecutor
Tishey Rizenthaler.....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



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FINANCIAL SECTION

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

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, 2002, 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 audited by the other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Erie County as of December 31, 2002, and the results of its operations and 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 described in Note 3, the County changed the classification of the Erie County Care Facility Fund.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2003 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.

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. In our opinion, it is fairly stated 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 30, 2003

GENERAL PURPOSE
FINANCIAL STATEMENTS

ERIE COUNTY, OHIO

COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
 DECEMBER 31, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>ASSETS AND OTHER DEBITS</u>				
ASSETS:				
Equity in pooled cash, cash equivalents and investments . . .	\$ 7,005,216	\$ 10,516,719	\$ 274,971	\$ 722,660
Cash in segregated accounts	-	-	-	-
Receivables (net of allowances of uncollectibles):				
Taxes	6,561,253	4,824,551	-	-
Accounts	147,386	122,442	-	-
Special assessments	133,602	411	2,769,446	-
Accrued interest	59,551	1,980	-	-
Due from other governments	1,940,395	4,464,480	-	405,778
Due from other funds	165,645	23,155	19,984	-
Advances to other funds	6,401	-	-	-
Loans receivable	-	447,832	-	-
Materials and supplies inventory	9,567	47,437	-	-
Deferred bond issuance costs	-	-	-	-
Unamortized discount on bonds	-	-	-	-
Property, plant and equipment (net of accumulated depreciation where applicable)	-	-	-	-
OTHER DEBITS:				
Amount available in debt service fund	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-
Total assets and other debits.	<u>\$ 16,029,016</u>	<u>\$ 20,449,007</u>	<u>\$ 3,064,401</u>	<u>\$ 1,128,438</u>

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

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum Only)		Total (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	Component Unit	Reporting Entity
\$ 11,774,355	\$ 1,599,585	\$ 8,998,779	\$ -	\$ -	\$ 40,892,285	\$ -	\$ 40,892,285
-	-	2,824,248	-	-	2,824,248	200,729	3,024,977
-	-	79,689,453	-	-	91,075,257	-	91,075,257
2,878,990	3,559	-	-	-	3,152,377	30,105	3,182,482
592,497	-	-	-	-	3,495,956	-	3,495,956
-	-	-	-	-	61,531	-	61,531
-	-	137,021	-	-	6,947,674	-	6,947,674
-	-	-	-	-	208,784	-	208,784
-	-	-	-	-	6,401	-	6,401
-	-	-	-	-	447,832	-	447,832
165,311	-	-	-	-	222,315	-	222,315
209,929	-	-	-	-	209,929	-	209,929
39,558	-	-	-	-	39,558	-	39,558
90,217,793	-	-	43,286,192	-	133,503,985	30,618	133,534,603
-	-	-	-	294,955	294,955	-	294,955
-	-	-	-	13,654,966	13,654,966	-	13,654,966
<u>\$ 105,878,433</u>	<u>\$ 1,603,144</u>	<u>\$ 91,649,501</u>	<u>\$ 43,286,192</u>	<u>\$ 13,949,921</u>	<u>\$ 297,038,053</u>	<u>\$ 261,452</u>	<u>\$ 297,299,505</u>

-continued

ERIE COUNTY, OHIO

COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>				
LIABILITIES:				
Accounts payable	\$ 467,089	\$ 1,399,997	\$ -	\$ -
Contracts payable	-	-	-	167,900
Accrued wages and benefits.	602,676	551,113	-	-
Compensated absences payable.	138,522	135,400	-	-
Pension obligation payable	406,292	368,612	-	-
Due to other governments.	59,919	33,175	-	-
Due to other funds.	-	143,478	-	-
Advances from other funds	-	6,401	-	-
Deferred revenue	6,069,279	7,370,781	2,769,446	-
Estimated liability for landfill closure costs	-	-	-	-
Claims and judgements payable	-	-	-	-
Deposits held and due to others.	-	-	-	-
Accrued interest payable	-	-	-	-
Unamortized premium on bonds.	-	-	-	-
General obligation bonds payable.	-	-	-	-
Special assessment debt with government commitment	-	-	-	-
Bond anticipation notes payable	-	-	-	-
OWDA loans payable.	-	-	-	-
OPWC loans payable	-	-	-	-
Capital lease obligation payable	-	-	-	-
Total liabilities	<u>7,743,777</u>	<u>10,008,957</u>	<u>2,769,446</u>	<u>167,900</u>
EQUITY AND OTHER CREDITS:				
Investment in general fixed assets	-	-	-	-
Contributed capital.	-	-	-	-
Retained earnings: unreserved	-	-	-	-
Net assets	-	-	-	-
Fund balances:				
Reserved for encumbrances.	1,419,791	2,883,638	-	810,259
Reserved for materials and supplies inventory	9,567	47,437	-	-
Reserved for advances	6,401	-	-	-
Reserved for loans	-	447,832	-	-
Reserved for debt service.	-	-	294,955	-
Reserved for external investment pool participants	-	-	-	-
Unreserved:				
Designated for budget stabilization.	2,000,000	-	-	-
Undesignated	4,849,480	7,061,143	-	150,279
Total equity and other credits.	<u>8,285,239</u>	<u>10,440,050</u>	<u>294,955</u>	<u>960,538</u>
Total liabilities, equity and other credits	<u>\$ 16,029,016</u>	<u>\$ 20,449,007</u>	<u>\$ 3,064,401</u>	<u>\$ 1,128,438</u>

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

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum Only)	Total (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	Component Unit	Reporting Entity
\$ 1,042,356	\$ 164,872	\$ -	\$ -	\$ -	\$ 3,074,314	\$ 2,330	\$ 3,076,644
-	-	-	-	-	167,900	-	167,900
313,233	120,109	-	-	-	1,587,131	6,335	1,593,466
240,167	167,203	-	-	1,650,771	2,332,063	5,305	2,337,368
195,105	99,583	-	-	-	1,069,592	-	1,069,592
375,482	-	87,677,775	-	-	88,146,351	-	88,146,351
59,037	6,269	-	-	-	208,784	-	208,784
-	-	-	-	-	6,401	-	6,401
592,497	-	-	-	-	16,802,003	-	16,802,003
9,714,092	-	-	-	-	9,714,092	-	9,714,092
-	963,131	26,206	-	-	989,337	-	989,337
-	-	2,824,248	-	-	2,824,248	-	2,824,248
465,433	-	-	-	-	465,433	-	465,433
267,458	-	-	-	-	267,458	-	267,458
23,738,345	-	-	-	9,510,000	33,248,345	-	33,248,345
1,320,000	-	-	-	2,760,500	4,080,500	-	4,080,500
5,775,000	-	-	-	-	5,775,000	-	5,775,000
13,175,472	-	-	-	-	13,175,472	-	13,175,472
558,522	-	-	-	-	558,522	-	558,522
322,933	-	-	-	28,650	351,583	-	351,583
58,155,132	1,521,167	90,528,229	-	13,949,921	184,844,529	13,970	184,858,499
-	-	-	43,286,192	-	43,286,192	-	43,286,192
46,621,962	-	-	-	-	46,621,962	-	46,621,962
1,101,339	81,977	-	-	-	1,183,316	-	1,183,316
-	-	-	-	-	-	247,482	247,482
-	-	-	-	-	5,113,688	-	5,113,688
-	-	-	-	-	57,004	-	57,004
-	-	-	-	-	6,401	-	6,401
-	-	-	-	-	447,832	-	447,832
-	-	-	-	-	294,955	-	294,955
-	-	919,188	-	-	919,188	-	919,188
-	-	-	-	-	2,000,000	-	2,000,000
-	-	202,084	-	-	12,262,986	-	12,262,986
47,723,301	81,977	1,121,272	43,286,192	-	112,193,524	247,482	112,441,006
\$ 105,878,433	\$ 1,603,144	\$ 91,649,501	\$ 43,286,192	\$ 13,949,921	\$ 297,038,053	\$ 261,452	\$ 297,299,505

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ERIE COUNTY, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Property and other taxes	\$ 4,433,498	\$ 4,719,420	\$ -	\$ -	\$ -	\$ 9,152,918
Sales taxes	10,801,348	1,440,077	-	-	-	12,241,425
Charges for services	1,435,962	3,353,526	-	-	-	4,789,488
Licenses and permits	7,996	-	-	-	-	7,996
Fines and forfeitures	715,834	339,632	-	-	-	1,055,466
Special assessments	424,758	18,296	713,941	861	-	1,157,856
Intergovernmental	3,393,116	19,942,060	-	4,858,333	-	28,193,509
Investment income	1,089,657	71,110	-	-	943	1,161,710
Rental income	166,036	308	-	-	-	166,344
Other	1,343,982	403,408	20,825	1,120	1,880	1,771,215
Total revenues	23,812,187	30,287,837	734,766	4,860,314	2,823	59,697,927
Expenditures:						
Current:						
General government:						
Legislative and executive	7,993,986	1,428,669	-	-	-	9,422,655
Judicial	4,095,297	178,736	-	-	-	4,274,033
Public safety	7,531,096	1,777,788	-	-	-	9,308,884
Public works	451,217	5,343,313	-	173,892	-	5,968,422
Health	192,630	1,067,973	-	-	-	1,260,603
Human services	609,119	19,765,608	-	-	-	20,374,727
Conservation and recreation	378,319	-	-	-	-	378,319
Economic development and assistance	-	885,133	-	-	-	885,133
Other	-	1,188,599	-	-	-	1,188,599
Capital outlay	67,969	-	-	6,085,002	-	6,152,971
Debt service:						
Principal retirement	94,375	-	983,000	-	-	1,077,375
Interest and fiscal charges	5,501	-	584,495	27,945	-	617,941
Total expenditures	21,419,509	31,635,819	1,567,495	6,286,839	-	60,909,662
Excess (deficiency) of revenues over (under) expenditures	2,392,678	(1,347,982)	(832,729)	(1,426,525)	2,823	(1,211,735)
Other financing sources (uses):						
Proceeds of bonds	100,000	-	-	1,700,000	-	1,800,000
Proceeds from sale of fixed assets	16,914	-	-	-	-	16,914
Operating transfers in	635,209	2,930,385	1,103,409	-	-	4,669,003
Operating transfers out	(3,465,593)	(539,044)	(245,099)	(600,000)	-	(4,849,736)
Total other financing sources (uses)	(2,713,470)	2,391,341	858,310	1,100,000	-	1,636,181
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	(320,792)	1,043,359	25,581	(326,525)	2,823	424,446
Fund balances (restated), January 1	8,647,412	9,429,325	269,374	1,287,063	199,261	19,832,435
Decrease in reserve for inventory	(41,381)	(32,634)	-	-	-	(74,015)
Fund balances, December 31	\$ 8,285,239	\$ 10,440,050	\$ 294,955	\$ 960,538	\$ 202,084	\$ 20,182,866

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 BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	General			Special Revenue		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Property and other taxes	\$ 4,568,075	\$ 4,433,498	\$ (134,577)	\$ 6,280,556	\$ 6,159,365	\$ (121,191)
Sales taxes	10,542,228	10,767,205	224,977	-	-	-
Charges for services	1,165,787	1,554,730	388,943	3,277,216	3,360,072	82,856
Licenses and permits	7,000	8,021	1,021	-	-	-
Fines and forfeitures	476,325	764,149	287,824	311,630	283,749	(27,881)
Intergovernmental	2,911,000	2,897,118	(13,882)	23,960,761	20,481,850	(3,478,911)
Special assessments	73,662	424,758	351,096	17,000	18,295	1,295
Rental income	180,200	166,745	(13,455)	-	-	-
Reimbursements	777,000	948,087	171,087	450,799	303,664	(147,135)
Investment income	1,701,000	1,033,160	(667,840)	140,268	66,407	(73,861)
Other	202,322	220,388	18,066	999,389	168,792	(830,597)
Total revenues	22,604,599	23,217,859	613,260	35,437,619	30,842,194	(4,595,425)
Expenditures:						
Current:						
General government:						
Legislative and executive	9,584,378	8,699,663	884,715	1,889,740	1,718,013	171,727
Judicial	4,565,001	4,423,212	141,789	553,637	186,997	366,640
Public safety	8,600,346	8,344,237	256,109	2,306,479	1,979,965	326,514
Public works	570,721	499,650	71,071	7,312,642	6,481,210	831,432
Health	171,480	157,223	14,257	7,373,939	7,233,431	140,508
Human services	1,025,444	878,775	146,669	15,760,642	15,408,775	351,867
Conservation and recreation	378,359	378,319	40	-	-	-
Economic development and assistance	-	-	-	1,847,739	1,413,182	434,557
Other	12,500	-	12,500	1,949,759	1,186,848	762,911
Capital outlay	264,491	181,253	83,238	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	25,172,720	23,562,332	1,610,388	38,994,577	35,608,421	3,386,156
Excess (deficiency) of revenues over (under) expenditures	(2,568,121)	(344,473)	2,223,648	(3,556,958)	(4,766,227)	(1,209,269)
Other financing sources (uses):						
Proceeds of bonds	835,000	100,000	(735,000)	-	-	-
Proceeds from sale of fixed assets	17,000	16,914	(86)	-	-	-
Advances out	(50,000)	-	50,000	-	-	-
Operating transfers in	-	635,209	635,209	2,765,980	2,930,385	164,405
Operating transfers out	(3,474,174)	(3,465,593)	8,581	(556,962)	(539,044)	17,918
Total other financing sources (uses)	(2,672,174)	(2,713,470)	(41,296)	2,209,018	2,391,341	182,323
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	(5,240,295)	(3,057,943)	2,182,352	(1,347,940)	(2,374,886)	(1,026,946)
Fund balance (restated), January 1	5,651,153	5,651,153	-	5,738,756	5,738,756	-
Prior year encumbrances appropriated	2,519,653	2,519,653	-	2,861,072	2,861,072	-
Fund balance, December 31	\$ 2,930,511	\$ 5,112,863	\$ 2,182,352	\$ 7,251,888	\$ 6,224,942	\$ (1,026,946)

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

Debt Service			Capital Projects			Total (Memorandum only)		
Budget Revised	Actual	Variance: Favorable (Unfavorable)	Budget Revised	Actual	Variance: Favorable (Unfavorable)	Budget Revised	Actual	Variance: Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,848,631	\$ 10,592,863	\$ (255,768)
-	-	-	-	-	-	10,542,228	10,767,205	224,977
-	-	-	-	-	-	4,443,003	4,914,802	471,799
-	-	-	-	-	-	7,000	8,021	1,021
-	-	-	-	-	-	787,955	1,047,898	259,943
-	-	-	6,017,981	4,715,054	(1,302,927)	32,889,742	28,094,022	(4,795,720)
780,000	713,941	(66,059)	290,000	861	(289,139)	1,160,662	1,157,855	(2,807)
-	-	-	-	-	-	180,200	166,745	(13,455)
85,000	841	(84,159)	-	-	-	1,312,799	1,252,592	(60,207)
50,000	-	(50,000)	-	-	-	1,891,268	1,099,567	(791,701)
-	-	-	1,443	1,120	(323)	1,203,154	390,300	(812,854)
915,000	714,782	(200,218)	6,309,424	4,717,035	(1,592,389)	65,266,642	59,491,870	(5,774,772)
-	-	-	-	-	-	11,474,118	10,417,676	1,056,442
-	-	-	-	-	-	5,118,638	4,610,209	508,429
-	-	-	-	-	-	10,906,825	10,324,202	582,623
-	-	-	249,500	192,469	57,031	8,132,863	7,173,329	959,534
-	-	-	-	-	-	7,545,419	7,390,654	154,765
-	-	-	-	-	-	16,786,086	16,287,550	498,536
-	-	-	-	-	-	378,359	378,319	40
-	-	-	-	-	-	1,847,739	1,413,182	434,557
-	-	-	-	-	-	1,962,259	1,186,848	775,411
-	-	-	7,592,749	7,282,113	310,636	7,857,240	7,463,366	393,874
1,140,000	1,134,600	5,400	1,000,000	1,000,000	-	2,140,000	2,134,600	5,400
778,000	677,994	100,006	30,000	30,000	-	808,000	707,994	100,006
1,918,000	1,812,594	105,406	8,872,249	8,504,582	367,667	74,957,546	69,487,929	5,469,617
(1,003,000)	(1,097,812)	(94,812)	(2,562,825)	(3,787,547)	(1,224,722)	(9,690,904)	(9,996,059)	(305,155)
-	-	-	2,190,576	1,700,000	(490,576)	3,025,576	1,800,000	(1,225,576)
-	-	-	-	-	-	17,000	16,914	(86)
-	-	-	-	-	-	(50,000)	-	50,000
1,015,000	1,103,409	88,409	-	-	-	3,780,980	4,669,003	888,023
-	-	-	(600,000)	(600,000)	-	(4,631,136)	(4,604,637)	26,499
1,015,000	1,103,409	88,409	1,590,576	1,100,000	(490,576)	2,142,420	1,881,280	(261,140)
12,000	5,597	(6,403)	(972,249)	(2,687,547)	(1,715,298)	(7,548,484)	(8,114,779)	(566,295)
269,374	269,374	-	(4,201,865)	(4,201,865)	-	7,457,418	7,457,418	-
-	-	-	6,633,913	6,633,913	-	12,014,638	12,014,638	-
\$ 281,374	\$ 274,971	\$ (6,403)	\$ 1,459,799	\$ (255,499)	\$ (1,715,298)	\$ 11,923,572	\$ 11,357,277	\$ (566,295)

ERIE COUNTY, OHIO

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
ALL PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	
Operating revenues:			
Charges for services	\$ 23,130,152	\$ 9,725,845	\$ 32,855,997
Tap-in fees	608,523	-	608,523
Other	1,281,642	79,734	1,361,376
Total operating revenues.	<u>25,020,317</u>	<u>9,805,579</u>	<u>34,825,896</u>
Operating expenses:			
Personal services.	9,036,831	3,233,981	12,270,812
Contractual services	4,966,938	666,171	5,633,109
Materials and supplies	4,541,989	334,557	4,876,546
Depreciation	3,379,739	-	3,379,739
Claims expense.	21,221	5,355,372	5,376,593
Landfill closure and post-closure costs.	360,651	-	360,651
Other	419,873	6,269	426,142
Total operating expenses.	<u>22,727,242</u>	<u>9,596,350</u>	<u>32,323,592</u>
Operating income	<u>2,293,075</u>	<u>209,229</u>	<u>2,502,304</u>
Nonoperating revenues (expenses):			
Interest and fiscal charges	(2,100,220)	-	(2,100,220)
Interest income.	70,329	-	70,329
Intergovernmental revenue.	1,296,529	-	1,296,529
Total nonoperating revenues (expenses)	<u>(733,362)</u>	<u>-</u>	<u>(733,362)</u>
Net income before operating transfers and capital contributions	1,559,713	209,229	1,768,942
Operating transfers in.	245,099	40,657	285,756
Operating transfers out	(105,023)	-	(105,023)
Capital contributions	292,037	-	292,037
Net income	1,991,826	249,886	2,241,712
Accumulated deficit (restated), January 1	<u>(890,487)</u>	<u>(167,909)</u>	<u>(1,058,396)</u>
Retained earnings, December 31	<u>\$ 1,101,339</u>	<u>\$ 81,977</u>	<u>\$ 1,183,316</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 FISCAL YEAR ENDED DECEMBER 31, 2002

	Double S Industries	
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Operating revenues:		
In-kind contributed services	\$	144,804
Contracts, in-house.		152,010
Contracts, outside service		70,774
Concession income.		7,735
Interest		3,878
Cash contributions		2,990
		<hr/>
Total operating revenues.		382,191
		<hr/>
Operating expenses:		
Program expenses		340,866
General and administrative expenses.		47,604
		<hr/>
Total operating expenses.		388,470
		<hr/>
Change in net assets from operations		(6,279)
		<hr/>
Nonoperating revenues:		
Contributions		60
		<hr/>
Total nonoperating revenues		60
		<hr/>
Decrease in net assets		(6,219)
		<hr/>
Net assets, January 1		253,701
		<hr/>
Net assets, December 31	\$	<u>247,482</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
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	
Cash flows from operating activities:			
Cash received from charges for services	\$ 22,351,577	\$ 9,722,519	\$ 32,074,096
Cash received from tap-in fees	608,523	-	608,523
Cash received from other operations	1,297,778	107,576	1,405,354
Cash payments for personal services	(9,030,382)	(3,175,184)	(12,205,566)
Cash payments for contract services.	(4,640,004)	(601,758)	(5,241,762)
Cash payments for materials and supplies.	(5,489,389)	(314,509)	(5,803,898)
Cash payments for claims expense	(21,221)	(5,382,511)	(5,403,732)
Cash payments for other expenses	(450,162)	-	(450,162)
Net cash provided by operating activities.	<u>4,626,720</u>	<u>356,133</u>	<u>4,982,853</u>
Cash flows from noncapital financing activities:			
Cash received from nonoperating grants	1,834,633	-	1,834,633
Transfers in from other funds.	-	40,657	40,657
Transfers out to other funds	(105,023)	-	(105,023)
Net cash provided by noncapital financing activities	<u>1,729,610</u>	<u>40,657</u>	<u>1,770,267</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(14,921,507)	-	(14,921,507)
Capital contributions.	292,037	-	292,037
Proceeds from issuance of bonds	685,000	-	685,000
Proceeds from issuance of loans.	6,470,268	-	6,470,268
Proceeds from issuance of notes.	5,775,000	-	5,775,000
Principal retirement	(2,980,536)	-	(2,980,536)
Interest paid	(1,724,614)	-	(1,724,614)
Principal payments-capital lease.	(130,308)	-	(130,308)
Interest payments-capital lease.	(20,280)	-	(20,280)
Net cash used in capital and related financing activities.	<u>(6,554,940)</u>	<u>-</u>	<u>(6,554,940)</u>
Cash flows from investing activities:			
Interest received	75,917	-	75,917
Net cash provided by investing activities	<u>75,917</u>	<u>-</u>	<u>75,917</u>
Net increase (decrease) in cash and cash equivalents	(122,693)	396,790	274,097
Cash and cash equivalents, January 1	11,897,048	1,202,795	13,099,843
Cash and cash equivalents, December 31	<u>\$ 11,774,355</u>	<u>\$ 1,599,585</u>	<u>\$ 13,373,940</u>

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ERIE COUNTY, OHIO

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 2,293,075	\$ 209,229	\$ 2,502,304
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	3,379,739	-	3,379,739
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable.	(778,289)	24,516	(753,773)
Increase in special assessments receivable.	(262,598)	-	(262,598)
Increase in materials and supplies inventory.	(93,991)	-	(93,991)
Increase in deferred bond issuance costs.	(10,302)	-	(10,302)
Increase (decrease) in accounts payable	(626,543)	84,461	(542,082)
Increase in accrued wages and benefits	95,757	33,668	129,425
Increase in compensated absences payable	31,786	20,322	52,108
Increase in pension obligation payable	20,352	4,807	25,159
Decrease in due to other governments.	(84,153)	-	(84,153)
Increase in due to other funds	22,788	6,269	29,057
Increase in deferred revenue.	262,598	-	262,598
Increase in estimated landfill closure costs	360,651	-	360,651
Decrease in claims payable	-	(27,139)	(27,139)
Increase in unamortized premiums	15,850	-	15,850
Net cash provided by operating activities	<u>\$ 4,626,720</u>	<u>\$ 356,133</u>	<u>\$ 4,982,853</u>

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 FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Double S Industries</u>
Cash flows from operating activities:	
Decrease in net assets	\$ (6,219)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation	5,453
Changes in assets and liabilities:	
Decrease in accounts receivable	13,913
Decrease in Erie County MR/DD Board receivable	1,594
Decrease in receivable, other	458
Decrease in accounts payable	(14,568)
Decrease in payroll and sales tax payable	(309)
Increase in accrued payroll and vacation	1,149
Increase in accrued payroll taxes and insurance	<u>176</u>
Net cash provided by operating activities	<u>1,647</u>
Cash flows from investing activities:	
Purchase of property	<u>(12,774)</u>
Net cash used in investing activities	<u>(12,774)</u>
Net decrease in cash and cash equivalents	(11,127)
Cash and cash equivalents, January 1	211,856
Cash and cash equivalents, December 31	<u><u>\$ 200,729</u></u>

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

ERIE COUNTY, OHIO

STATEMENT OF CHANGES IN NET ASSETS
 INVESTMENT TRUST FUND
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Fiduciary Fund Type
	<u>Investment Trust</u>
Revenues:	
Interest	<u>\$ 22,448</u>
Total revenues	<u>22,448</u>
Net increase in assets resulting from operations	22,448
Net capital transactions	<u>336,374</u>
Total increase in net assets	358,822
Net assets, January 1	<u>560,366</u>
Net assets, December 31	<u><u>\$ 919,188</u></u>

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

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ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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 FISCAL YEAR ENDED DECEMBER 31, 2002

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 FISCAL YEAR ENDED DECEMBER 31, 2002

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 12/31/02, 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. The County paid a total of \$77,431 to the Regional Airport Authority during fiscal 2002.

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 FISCAL YEAR ENDED DECEMBER 31, 2002

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 Funds - The debt service funds are 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 FISCAL YEAR ENDED DECEMBER 31, 2002

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 FISCAL YEAR ENDED DECEMBER 31, 2002

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

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 FISCAL YEAR ENDED DECEMBER 31, 2002

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

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Governmental funds, the expendable trust fund and agency funds use the modified accrual basis of accounting. Proprietary funds and the Investment Trust Fund use the accrual basis of accounting. Differences between the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the reporting of expenses and expenditures.

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.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

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, 2002, but which were levied to finance fiscal year 2003 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.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

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

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

Segregated cash accounts are not included in the budgetary presentation because they are not controlled by the County Commissioners and the departments do not adopt separate budgets. Advances-in and advances-out are not required to be budgeted since they represent a cash flow resource. Budgetary modifications may only be made by resolution of the County Commissioners.

Tax Budget - A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The budget includes proposed expenditures and the means of financing for all funds. The express purpose of this budget document is to reflect the need for existing or increased tax rates.

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 2002.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

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.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

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 2002, 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.

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, 2002.

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 2002 was \$1,089,657, which includes \$857,572 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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

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 FISCAL YEAR ENDED DECEMBER 31, 2002

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

Statement of Net Assets December 31, 2002

<u>Assets:</u>	
Equity in pooled cash and cash equivalents	\$ 40,892,285
Interest receivable	<u>59,551</u>
Total assets	<u>\$ 40,951,836</u>
<u>Net Assets Held in Trust for Pool Participants:</u>	
Internal portion	\$ 40,032,648
External portion	<u>919,188</u>
Total net assets held in trust for pool participants	<u>\$ 40,951,836</u>
<u>Revenues:</u>	
Interest	<u>\$ 1,197,569</u>
Total revenues	<u>1,197,569</u>
Total increase in assets resulting from operations	1,197,569
Distribution to participants	(1,218,087)
Net capital transactions	<u>(139,126)</u>
Total decrease in net assets	(159,644)
Net assets, January 1, 2002	<u>41,111,480</u>
Net assets, December 31, 2002	<u>\$ 40,951,836</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 FISCAL YEAR ENDED DECEMBER 31, 2002

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

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.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

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.

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 judgments, 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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

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.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

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 capital contributions.

M. Reserves and Designations 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, materials and supplies inventory, debt service, loans, external investment pool participants, and advances. The County reports amounts set-aside by the County Commissioners for budget stabilization as a designation of fund balance in the governmental funds.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

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 GPFS in conformity with GAAP 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.

P. Contributions of Capital

Contributed capital represents donations by developers and grants restricted for capital construction. These assets are recorded at their fair market value on the date contributed and are not subject to repayment. Depreciation on those proprietary fund type assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year-end. In accordance with GASB Statement No. 33, capital contributions are recorded as revenue and a component of retained earnings at year-end. The enterprise funds received \$292,037 in capital contributions in 2002. Contributed capital in the enterprise funds at December 31, 2002 is \$46,621,962.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

R. Total Columns On General Purpose Financial Statements

Total Columns on the GPFS 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 GAAP. 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.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Prior Period Adjustments and Fund Reclassification

In prior years, the Erie County Care Facility Fund has been reported as a special revenue fund. During fiscal 2002, the County determined that the Erie County Care Facility Fund should be reported as an enterprise fund in order to properly reflect its intended purpose. A prior period adjustment is required in order to properly state fund balance and the accumulated deficit at December 31, 2001 for this fund reclassification.

At December 31, 2001, accounts payable in the enterprise funds were not reported. A prior period adjustment is required in order to properly report accounts payable at December 31, 2001.

At December 31, 2001, the County overstated the liability for claims payable in the internal service fund. A prior period adjustment is required in order to properly report claims payable at December 31, 2001.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

These prior period adjustments and fund reclassification had the following effects on fund balance and accumulated deficit reported at December 31, 2001:

	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Internal Service</u>
Fund balance/accumulated deficit at December 31, 2001	\$ 10,347,505	\$ (2,174,577)	\$ (432,285)
Adjustments for fund reclassification:			
Fund balance	(918,180)	918,180	-
Fixed assets	-	5,019,035	-
Accumulated depreciaiton	-	(2,247,580)	-
General obligation bonds	-	(689,000)	-
Accrued interest payable	-	(11,192)	-
Compensated absences payable	-	(161,273)	-
Adjustment for accounts payable	-	(1,544,080)	-
Adjustment for claims payable	-	-	<u>264,376</u>
Restated fund balance/accumulated deficit at January 1, 2002	<u>\$ 9,429,325</u>	<u>\$ (890,487)</u>	<u>\$ (167,909)</u>

The prior period adjustments and fund reclassification had the following effects on the excess of revenues and other financing sources over expenditures and other financing uses and net loss reported at December 31, 2001:

	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Internal Service</u>
Excess/net loss at December 31, 2001	\$ 176,640	\$ (25,216)	\$ (940,996)
Adjustments for fund reclassification:			
Excess	(296,241)	296,241	-
Fixed assets	-	5,019,035	-
Accumulated depreciation	-	(2,247,580)	-
General obligation bonds	-	(689,000)	-
Accrued interest payable	-	(11,192)	-
Compensated absences payable	-	(161,273)	-
Adjustment for accounts payable	-	(1,544,080)	-
Adjustment for claims payable	-	-	<u>264,376</u>
Restated excess/net loss at January 1, 2002	<u>\$ (119,601)</u>	<u>\$ 636,935</u>	<u>\$ (676,620)</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

In addition to the above prior period adjustments, the general fixed assets account group and the general long term obligations account group have been restated at January 1, 2002. The general fixed assets account group has been restated in order to remove those fixed assets attributable to the Erie County Care Facility Fund. This adjustment reduced the account group balance by \$5,019,035 from \$41,066,325 to \$36,047,290. The general long term obligations account group has been restated to remove the general obligation bonds and compensated absences attributable to the Erie County Care Facility Fund. This adjustment reduced the account group balance by \$850,273 from \$14,030,480 to \$13,180,207.

B. Legal Compliance

The following fund 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 Fund</u>	
Senior Citizens Levy	\$ 1,350

C. Deficit Retained Earnings/Fund Balance

Retained earnings/fund balance at December 31, 2002 included the following individual fund deficits:

	<u>Deficit Retained Earnings/ Fund Balance</u>
<u>Enterprise Funds</u>	
Landfill	\$ 7,490,206
Sewer	1,855,296
<u>Internal Service Fund</u>	
Sanitary Engineering Administration	383,987
<u>Special Revenue Fund</u>	
Public Assistance	466,580
Benchmark Drug Court Program	26,091

These deficits are caused by the application of generally accepted accounting principles, and will be funded by anticipated future intergovernmental revenues, increases in user charges, the expansion of the customer base based on current projects, or other subsidies not recognized and recorded at December 31.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS

A. Primary Government

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
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;

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash in Segregated Accounts: At year-end, \$3,092,858 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".

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

Cash on Hand: At year-end, the County had \$84,654 in undeposited cash on hand (\$83,230 cash on hand with the County Treasurer and \$1,424 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.

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

Deposits: At year-end, the carrying amount of the County's deposits was \$20,752,080 and the bank balance was \$22,453,696. Both amounts include non-negotiable certificates of deposit and cash in segregated accounts. Of the bank balance:

1. \$909,794 was covered by federal depository insurance; and
2. \$14,377,786 was covered by specific securities held by the pledging banks' trust department in the name of the County; and
3. \$7,166,116 was uninsured and uncollateralized as defined by GASB even though it was covered by collateral held by a third party trustee, pursuant to Ohio Revised Code Section 135.181, in collateralized pools securing all public funds on deposits with specific depository institutions. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

	Category <u>1</u>	Category <u>2</u>	Fair <u>Value</u>
Federal agency securities	\$ -	\$ 15,587,381	\$ 15,587,381
U.S. treasury notes	501,641	-	501,641
County notes	175,000	-	175,000
Investments not subject to categorization:			
Investment in STAR Ohio	<u>-</u>	<u>-</u>	<u>6,615,777</u>
Total investments	<u>\$ 676,641</u>	<u>\$ 15,587,381</u>	<u>\$ 22,879,799</u>

The U.S. treasury notes mature in 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	\$ 43,716,533	\$ -
Investments of the cash management pool:		
Federal agency securities	(15,587,381)	15,587,381
U.S. treasury notes	(501,641)	501,641
County notes	(175,000)	175,000
Investments in STAR Ohio	(5,403,479)	5,403,479
Cash on hand	(84,654)	-
Investments in segregated accounts:		
Investments in STAR Ohio	<u>(1,212,298)</u>	<u>1,212,298</u>
GASB Statement No. 3	<u>\$ 20,752,080</u>	<u>\$ 22,879,799</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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

B. Component Unit

At year-end, the carrying amount of Double S Industries cash and deposits was \$200,729. 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.

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund balances at December 31, 2002 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	\$ 165,645	\$ -
<u>Special Revenue Funds</u>		
Motor Vehicle and Gasoline Tax	-	14,893
Emergency Management	-	323
Dog and Kennel	-	10,502
Public Assistance	-	71,895
Children Services	-	1,498
Child Support Enforcement Administration	-	12,282
Solid Waste District	23,155	-
Community Development Block Grant	-	3,700
MRDD	-	10,785
Public Defender	-	242
Federal Justice Grant	-	17,358
Total Special Revenue Funds	<u>23,155</u>	<u>143,478</u>
<u>Debt Service Fund</u>		
Bond Retirement	<u>19,984</u>	<u>-</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<u>Enterprise Funds</u>		
Sewer	\$ -	\$ 552
Water	-	1,506
Landfill	-	28,709
Care Facility	-	28,270
	<hr/>	<hr/>
Total Enterprise Funds	-	59,037
<u>Internal Service Fund</u>		
Sanitary Engineering Administration	-	6,269
	<hr/>	<hr/>
Total Quasi-External Transactions	<u>\$ 208,784</u>	<u>\$ 208,784</u>

B. A reconciliation of the County's operating transfers for 2002 is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	<u>\$ 635,209</u>	<u>\$ 3,465,593</u>
<u>Special Revenue Funds</u>		
Public Assistance	612,680	203,835
Children Services	1,600,000	300,000
Felony Delinquent Care/Custody	-	35,209
Community Corrections	11,405	-
Solid Waste District	60,000	-
Public Defender	511,800	-
Federal Justice Grant	134,500	-
	<hr/>	<hr/>
Total Special Revenue Funds	<u>2,930,385</u>	<u>539,044</u>
<u>Debt Service Funds</u>		
Bond Retirement	1,003,409	135,361
Special Assessment Bond Retirement	100,000	109,738
	<hr/>	<hr/>
Total Debt Service Funds	<u>1,103,409</u>	<u>245,099</u>
<u>Capital Projects Fund</u>		
Capital Project Reserve	-	600,000
	<hr/>	<hr/>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Enterprise Funds</u>		
Sewer	\$ 109,738	\$ -
Landfill	-	60,000
Care Facility	<u>135,361</u>	<u>45,023</u>
Total Enterprise Funds	<u>245,099</u>	<u>105,023</u>
<u>Internal Service Fund</u>		
Employee Benefits Self Insurance	<u>40,657</u>	<u>-</u>
Total Operating Transfers	<u>\$ 4,954,759</u>	<u>\$ 4,954,759</u>

- C. Interfund balances at December 31, 2002, consist of the following individual fund receivables and payables which are long term in nature (outstanding more than one year):

	<u>Advances To Other Funds</u>	<u>Advances From Other Funds</u>
General Fund	<u>\$ 6,401</u>	<u>\$ -</u>
<u>Special Revenue Fund</u>		
Community Development Block Grant	<u>-</u>	<u>6,401</u>
Total Long Term Advances	<u>\$ 6,401</u>	<u>\$ 6,401</u>

ERIE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002**

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 2.50 mill levy for the MRDD special revenue fund. The final collection year was 2002, subject to renewal.

The total assessed valuation upon which taxes were collected in fiscal 2002 is as follows:

Real Property:

Agricultural	\$ 59,108,070
Residential	1,059,140,700
Commercial/Industrial/Mineral	292,208,800

Public Utility Property:

Real	4,565,660
Personal	77,584,210

Tangible Personal Property 205,392,223

Total assessed value \$ 1,697,999,663

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 6 - PROPERTY TAXES - (Continued)

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.

Since the current levy is not intended to finance 2002 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 2003 are shown as 2002 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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 7 - RECEIVABLES

Receivables at December 31, 2002, consisted of taxes, accrued interest, special assessments, accounts (billings for user charged services, including unbilled utility services), loans, interfund receivables, 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	\$ 6,561,253
Accounts	147,386
Special assessments	133,602
Due from other governments	1,940,395
Due from other funds	165,645
<u>Special Revenue Funds</u>	
Taxes	4,824,551
Accounts	122,442
Due from other governments	4,464,480
Loans	447,832
<u>Debt Service Funds</u>	
Special assessments	2,769,446
<u>Capital Projects Funds</u>	
Due from other governments	405,778
<u>Enterprise Funds</u>	
Special assessments	592,497
Accounts	2,878,990

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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 2002.

Balance of loans receivable, 1/1/02	\$ 279,910
Principal payments received in 2002	(40,282)
New loans issued in 2002	<u>208,204</u>
Loans receivable, 12/31/02	<u>\$ 447,832</u>

NOTE 9 - FIXED ASSETS

A summary of the enterprise funds' and the component unit's fixed assets at December 31, 2002 follows:

	Primary Government- <u>Enterprise</u>	Double S <u>Industries</u>
Land	\$ 2,686,110	\$ 5,168
Land improvements	5,705,771	-
Buildings and infrastructure	102,056,653	-
Equipment and vehicles	8,918,907	83,088
Construction in progress	<u>11,270,843</u>	<u>-</u>
Total	130,638,284	88,256
Less: accumulated depreciation	<u>(40,420,491)</u>	<u>(57,638)</u>
Net fixed assets	<u>\$ 90,217,793</u>	<u>\$ 30,618</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 9 - FIXED ASSETS - (Continued)

The December 31, 2001 balance of the general fixed asset account group has been restated (See Note 3.A). A summary of the changes in general fixed assets during 2002 follows:

	Restated Balance <u>01/01/02</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/02</u>
Land	\$ 1,648,106	\$ 21,266	\$ -	\$ 1,669,372
Building/improvements	25,193,105	244,746	-	25,437,851
Vehicles and equipment	8,366,385	494,895	(373,287)	8,487,993
Construction in progress	<u>839,694</u>	<u>6,851,282</u>	<u>-</u>	<u>7,690,976</u>
Total	<u>\$ 36,047,290</u>	<u>\$ 7,612,189</u>	<u>\$ (373,287)</u>	<u>\$ 43,286,192</u>

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 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 2002 totaled \$94,375 in the general fund and \$130,308 in the enterprise funds. Capital lease payments in governmental funds have been reclassified on the financial statements to reflect debt principal and interest retired. These payments are reported as program expenditures on the budgetary statement.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 10 - CAPITAL LEASES - LESSEE DISCLOSURE

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, 2002:

Fiscal Year Ending <u>December 31,</u>	<u>GLTOAG</u>	<u>Enterprise</u>
2003	\$ 15,572	\$ 134,065
2004	15,572	80,804
2005	-	80,804
2006	<u>-</u>	<u>53,868</u>
Total future minimum lease payments	31,144	349,541
Less: amount representing interest	<u>(2,494)</u>	<u>(26,608)</u>
Present value of net minimum lease payments	<u>\$ 28,650</u>	<u>\$ 322,933</u>

NOTE 11 - LONG-TERM OBLIGATIONS

A. The December 31, 2001 balance of the general long-term obligations account group has been restated (See Note 3.A.). The following is a summary of the changes in the County's long-term obligations during 2002:

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Restated Balance 01/01/02</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/02</u>
<u>General Long-Term Obligations:</u>						
<u>General Obligation Bonds - Unvoted</u>						
1987 Human Services Building	2012	7.375%	\$ 660,000	\$ -	\$ (60,000)	\$ 600,000
1993 Refunding	2016	4.862%	670,000	-	(40,000)	630,000
1998 Refunding	2019	3.05-4.75%	6,225,000	-	(275,000)	5,950,000
1999 Courthouse Improvements	2007	3.85-4.8%	625,000	-	(95,000)	530,000
2002 Juvenile Detention Facility	2022	2-5.375%	<u>-</u>	<u>1,800,000</u>	<u>-</u>	<u>1,800,000</u>
Total General Obligation Bonds			<u>8,180,000</u>	<u>1,800,000</u>	<u>(470,000)</u>	<u>9,510,000</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Restated Balance 01/01/02</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/02</u>
<u>General Long-Term Obligations:</u>						
(Continued)						
<u>Special Assessment Bonds</u>						
<u>with Government Commitment:</u>						
1982 Sewer	2002	12.75%	\$ 30,000	\$ -	\$ (30,000)	\$ -
1982 Water	2002	12.75%	16,000	-	(16,000)	-
1984 Sewer	2004	9.625%	105,000	-	(35,000)	70,000
1985 Sewer	2005	8.875%	390,000	-	(100,000)	290,000
1986 Sewer	2006	6.75%	725,000	-	(145,000)	580,000
1991 Hickory Drive	2011	6.55%	25,500	-	(2,000)	23,500
1995 Glidden Riverport	2015	5.7%	485,000	-	(25,000)	460,000
1996 Parker Road	2016	5.9%	240,000	-	(10,000)	230,000
1996 Joppa Road	2016	6.375%	54,000	-	(2,000)	52,000
1997 Maple Avenue	2017	4.87-5%	78,000	-	(3,000)	75,000
1998 Kneisel Road	2019	3.05-4.6%	200,000	-	(10,000)	190,000
1999 Sweetbriar Drainage	2014	3.85-4.8%	<u>925,000</u>	<u>-</u>	<u>(135,000)</u>	<u>790,000</u>
Total Special Assessment Bonds			<u>3,273,500</u>	<u>-</u>	<u>(513,000)</u>	<u>2,760,500</u>
<u>Other Long-Term Obligations:</u>						
Capital Leases			123,025	-	(94,375)	28,650
Compensated Absences			<u>1,603,682</u>	<u>47,089</u>	<u>-</u>	<u>1,650,771</u>
Total Other Long-Term Obligations			<u>1,726,707</u>	<u>47,089</u>	<u>(94,375)</u>	<u>1,679,421</u>
Total General Long-Term Obligations			<u>\$ 13,180,207</u>	<u>\$ 1,847,089</u>	<u>\$ (1,077,375)</u>	<u>\$ 13,949,921</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 11 – LONG-TERM OBLIGATIONS – (Continued)

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Restated Balance 01/01/02</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/02</u>
<u>Enterprise Fund Obligations:</u>						
<u>General Obligation Bonds - Unvoted:</u>						
Water						
1993 Refunding	2016	4.862%	\$ 2,637,026	\$ 18,154	\$ (150,000)	\$ 2,505,180
1995 Hayes Avenue Line	2015	5.7%	285,000	-	(15,000)	270,000
1995 Billing Road Water Tank	2016	5.9%	465,000	-	(20,000)	445,000
1997 Maple Avenue/SR. 6 & 269 Line	2017	4.875-5%	423,000	-	(10,400)	412,600
1998 Cam/Hull/Boos Raods Line	2019	3.05-4.6%	525,000	-	(25,000)	500,000
1999 S.R. 101 Line	2019	3.85-5.625%	495,000	-	(15,000)	480,000
1999 U.S. 250 Line Relocation	2019	3.85-5.625%	725,000	-	(25,000)	700,000
2000 Columbus Ave./U.S. 250 Line Improvement	2020	4.3-5.5%	1,140,000	-	(35,000)	1,105,000
2000 S.R. 4 Water Line Improvement	2020	4.3-5.5%	485,000	-	(15,000)	470,000
2001 S. Columbus/Taylor Rd. Waterline	2021	3-5.5%	870,000	-	(30,000)	840,000
2001 Mason Road/Taylor Rd. Waterline	2021	3-5.5%	335,000	-	(10,000)	325,000
2001 Marshall Avenue Waterline	2021	3-5.5%	440,000	-	(15,000)	425,000
2001 Maple Avenue/Bardwell Waterline	2021	3-5.5%	510,000	-	(15,000)	495,000
Sewer						
1992 Marshall Avenue Pump Station	2012	6.05%	370,000	-	(25,000)	345,000
1993 Refunding	2016	4.862%	2,808,080	25,085	(175,000)	2,658,165
1996 Cleveland Road Trunk Line	2016	5.9%	425,000	-	(20,000)	405,000
1999 Rye Beach Trunk Line	2019	3.85-5.625%	2,110,000	-	(75,000)	2,035,000
1999 Cleveland Road Main Extension	2019	3.85-5.625%	470,000	-	(15,000)	455,000
2000 Ruggles/Mitiwanga Sewer Rehabilitation	2020	4.3-5.5%	165,000	-	(5,000)	160,000
2001 Ruggles/Mitiwanga West Sewerline	2021	3-5.5%	825,000	-	(25,000)	800,000
2001 Columbus Park Sewer Improvements	2021	3-5.5%	450,000	-	(15,000)	435,000
2002 Perkins Twp. Sewer Rehabilitation	2022	2-5.375%	-	685,000	-	685,000
Landfill						
2000 Garbage and Refuse District Improvement	2020	4.3-5.5%	3,210,000	-	(105,000)	3,105,000
2001 Garbage and Refuse District Improvement	2021	3-5.5%	3,200,000	-	(105,000)	3,095,000
Care Facility						
1997 Building Construction	2017	4.7364%	689,000	-	(101,600)	587,400
Total General Obligation Bonds			<u>24,057,106</u>	<u>728,239</u>	<u>(1,047,000)</u>	<u>23,738,345</u>
<u>Special Assessment Bonds</u>						
<u>with Government Commitment:</u>						
2001 Chappell Creek Water/Sewer	2021	3-5.5%	<u>1,370,000</u>	<u>-</u>	<u>(50,000)</u>	<u>1,320,000</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Restated Balance 01/01/02</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/02</u>
<u>Enterprise Fund Obligations (Continued):</u>						
<u>Ohio Water Development Authority Loans:</u>						
Water						
1996 Water Plant	2016	6.91%	\$ 1,780,553	\$ -	\$ (79,465)	\$ 1,701,088
2002 Water System Expansion	2034	4.65-4.74%	-	68,139	-	68,139
Sewer						
1997 Sandusky Plant #2	2006	7.10%	175,258	-	(34,880)	140,378
1997 Sandusky Plant #4	2007	7.10%	27,736	-	(4,882)	22,854
1985 Sawmill Creek	2005	8.67%	139,150	-	(43,230)	95,920
1995 Sewer Line	2015	6.91%	5,168,348	-	(244,072)	4,924,276
2002 Sanitary Sewer Rehabilitation	2034	4.34-5.65%	-	6,222,817	-	6,222,817
Total Ohio Water Development Authority Loans			<u>7,291,045</u>	<u>6,290,956</u>	<u>(406,529)</u>	<u>13,175,472</u>
<u>Ohio Public Works Commission Loans:</u>						
Sewer						
1996 Cleveland Road Pump Station	2016	N/A	53,581	-	(3,695)	49,886
1997 Stoney Ridge Pump Station	2018	N/A	72,962	-	(4,561)	68,401
2000 Ruggles/Mitiwanga Sanitary Sewer Project	2011	N/A	151,055	-	(15,901)	135,154
2001 Columbus Park Subdivision Sewer Project	2011	N/A	155,219	5,415	(20,755)	139,879
2002 Columbus Avenue/Taylor Road Water	2012	N/A	-	173,897	(8,695)	165,202
Total Ohio Public Works Commission Loans			<u>432,817</u>	<u>179,312</u>	<u>(53,607)</u>	<u>558,522</u>
<u>Other Long-Term Obligations:</u>						
Capital Leases Payable			<u>453,241</u>	<u>-</u>	<u>(130,308)</u>	<u>322,933</u>
Total Enterprise Fund Obligations			<u>33,604,209</u>	<u>7,198,507</u>	<u>(1,687,444)</u>	<u>39,115,272</u>
Total Long-Term Obligations			<u>\$ 46,784,416</u>	<u>\$ 9,045,596</u>	<u>\$ (2,764,819)</u>	<u>\$ 53,065,193</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

- B.** All long-term debt issued for governmental purposes of the County, and special assessment bonds are retired from the Debt Service funds. General obligation proprietary bonds are retired from the related Enterprise funds. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Self-supporting bonds are secured by an unvoted property tax levy (special assessments), however, each appropriate bond indenture provides for principal and interest to be paid from user charges. The self-supporting bonds also carry the County's commitment for repayment. Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$7.9 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, 2002, \$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 benefited 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.

During fiscal year 2001, the County entered into financing arrangements through the Ohio Water Development Authority (OWDA). The semi-annual payments due to the OWDA are payable from sewer and water revenues. The loan agreements function similar to a line-of credit agreement. As of December 31, 2002, the future annual debt service principal and interest payments for the loans were unavailable because monies related to the projects are still being disbursed and the loans are not finalized.

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 FISCAL YEAR ENDED DECEMBER 31, 2002

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 Ended	General Obligation Bonds		Special Assessment Bonds		Total
	Principal	Interest	Principal	Interest	
2003	\$ 540,000	\$ 435,178	\$ 472,000	\$ 170,030	\$ 1,617,208
2004	560,000	413,215	483,000	139,345	1,595,560
2005	580,000	389,910	449,500	107,784	1,527,194
2006	595,000	363,963	369,500	76,927	1,405,390
2007	620,000	336,735	239,500	53,379	1,249,614
2008 - 2012	2,735,000	1,313,212	374,000	167,295	4,589,507
2013 - 2017	2,475,000	678,859	358,000	52,872	3,564,731
2018 - 2022	<u>1,405,000</u>	<u>145,813</u>	<u>15,000</u>	<u>712</u>	<u>1,566,525</u>
Total	<u>\$ 9,510,000</u>	<u>\$ 4,076,885</u>	<u>\$ 2,760,500</u>	<u>\$ 768,344</u>	<u>\$ 17,115,729</u>

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

Year Ended	General Obligation Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest
2003	\$ 1,083,761	\$ 1,205,413	\$ 212,303	\$ 489,107
2004	1,157,761	1,157,900	449,024	460,254
2005	1,192,761	1,108,076	453,321	429,395
2006	1,257,761	1,052,637	458,356	397,799
2007	1,312,761	990,616	440,089	366,924
2008 - 2012	6,769,805	3,977,870	2,681,293	1,337,233
2013 - 2017	7,103,735	2,139,634	2,190,130	322,237
2018 - 2022	<u>3,860,000</u>	<u>474,922</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 23,738,345</u>	<u>\$ 12,107,068</u>	<u>\$ 6,884,516</u>	<u>\$ 3,802,949</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

Year Ended	OPWC Loans		Special Assessment Bonds		Total
	Principal	Interest	Principal	Interest	
2003	\$ 58,002	\$ -	\$ 50,000	\$ 58,238	\$ 3,156,824
2004	58,002	-	50,000	56,738	3,389,679
2005	58,002	-	50,000	55,438	3,346,993
2006	58,002	-	50,000	54,013	3,328,568
2007	58,002	-	55,000	52,488	3,275,880
2008 - 2012	232,779	-	310,000	231,025	15,540,005
2013 - 2017	35,733	-	385,000	162,545	12,339,014
2018 - 2021	-	-	370,000	51,973	4,756,895
Total	<u>\$ 558,522</u>	<u>\$ -</u>	<u>\$ 1,320,000</u>	<u>\$ 722,458</u>	<u>\$ 49,133,858</u>

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

The effects of the debt limitations described above at December 31, 2002 are an overall debt margin of \$31,734,947 and an unvoted debt margin of \$7,764,952, both of which include available funds of \$294,955.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 12 - NOTES PAYABLE

The County had the following general obligation bond anticipation notes outstanding at December 31, 2002. These notes mature within one year of issuance, and will be retired from the fund which received the proceeds.

	<u>Issue Date</u>	<u>Balance 12/31/01</u>	<u>Retired</u>	<u>Additions</u>	<u>Balance 12/31/02</u>	<u>Maturity Date</u>
<u>General Obligation Bond Anticipation Notes:</u>						
<u>Capital Projects Funds:</u>						
<u>Building Construction</u>						
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>	<u>-</u>	<u>-</u>	
<u>Sewer</u>						
3.92% E.C.S. Perkins Twp. Bond Anticipation	12/06/01	1,400,000	(1,400,000)	-	-	12/06/02
5.750% E.C.S. Stormwater Subdistrict Bond Anticipation	04/06/00	175,000	(175,000)	-	-	04/06/02
2.04% E.C.S. Stormwater Subdistrict Bond Anticipation	04/25/02	<u>-</u>	<u>-</u>	<u>175,000</u>	<u>175,000</u>	04/25/03
Total Sewer Fund - Bond Anticipation Notes		<u>1,575,000</u>	<u>(1,575,000)</u>	<u>175,000</u>	<u>175,000</u>	
<u>Landfill</u>						
2.125% Garbage/Refuse Landfill PTI BAT Phase II Bond Anticipation	07/10/02	<u>-</u>	<u>-</u>	<u>5,600,000</u>	<u>5,600,000</u>	07/10/03
Total Landfill Fund - Bond Anticipation Notes		<u>-</u>	<u>-</u>	<u>5,600,000</u>	<u>5,600,000</u>	
Total General Obligation Bond Anticipation Notes		<u>\$ 2,575,000</u>	<u>\$ (2,575,000)</u>	<u>\$ 5,775,000</u>	<u>\$ 5,775,000</u>	

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 13 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four enterprise funds to account for water operations, sewer operations, the County landfill and the County care facility. Segment information as of and for the year ended December 31, 2002, is as follows:

	<u>Sewer</u>	<u>Water</u>	<u>Landfill</u>	<u>Care Facility</u>	<u>Total</u>
Total operating revenues	\$ 6,164,153	\$ 7,513,447	\$ 4,081,264	\$ 7,261,453	\$ 25,020,317
Depreciation expense	1,625,611	733,613	908,590	111,925	3,379,739
Total operating expenses	6,592,344	4,373,902	3,989,779	7,771,217	22,727,242
Operating income/(loss)	(428,191)	3,139,545	91,485	(509,764)	2,293,075
Operating grants	560,167	386,362	350,000	-	1,296,529
Capital contributions	200,730	91,307	-	-	292,037
Interest and fiscal charges	(1,102,774)	(619,763)	(350,343)	(27,340)	(2,100,220)
Operating transfers:					
In	109,738	-	-	135,361	245,099
(Out)	-	-	(60,000)	(45,023)	(105,023)
Net income/(loss)	(654,356)	3,002,238	90,710	(446,766)	1,991,826
Fixed assets:					
Acquisitions	1,705,387	8,869,848	4,333,985	12,287	14,921,507
Disposals	(10,574)	(96,690)	-	-	(107,264)
Net working capital	2,668,079	2,145,902	7,016,875	482,393	12,313,249
Total assets	49,701,533	35,926,714	16,381,714	3,868,472	105,878,433
Long-term liabilities:					
General obligation bonds	7,978,165	8,972,780	6,200,000	587,400	23,738,345
Special assessment bonds	1,320,000	-	-	-	1,320,000
OWDA loans	5,251,567	7,923,905	-	-	13,175,472
OPWC loans	393,320	165,202	-	-	558,522
Capital lease obligation	-	-	322,933	-	322,933
Landfill closure costs	-	-	9,714,092	-	9,714,092
Total fund equity (accumulated deficit)	33,662,549	17,704,309	(6,024,961)	2,381,404	47,723,301
Encumbrances outstanding at December 31, 2002 (budget basis)	1,116,646	2,123,272	1,910,728	176,614	5,327,260

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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 2002 was \$447,405.

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 2001, 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 FISCAL YEAR ENDED DECEMBER 31, 2002

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, 2002 are estimated by the third party administrator at \$963,131.

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

	<u>Restated Beginning Balance</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Ending Balance</u>
2002	\$ 990,270	\$ 5,355,372	\$ 5,382,511	\$ 963,131
2001	932,487	5,212,116	5,154,333	990,270

INSURANCE PURCHASING POOL

For 2002, 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 FISCAL YEAR ENDED DECEMBER 31, 2002

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. Ohio Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer public employee retirement system created by the State of Ohio. OPERS 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. OPERS issues a stand-alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 2002 was 8.5% for employees other than law enforcement and public safety. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. Public safety division members contribute at 9%. The employer contribution rate for employees other than law enforcement and public safety division was 13.55% of covered payroll and 8.55% was the portion used to fund pension obligations for 2002. The employer contribution rate for law enforcement and public safety divisions was 16.70% of covered payroll and 11.70% was the portion used to fund pension obligations for 2002. Required employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records. The County's contributions to OPERS for the years ended December 31, 2002, 2001, and 2000 were \$2,365,002, \$2,321,516 and \$1,756,158, respectively; 76.08% has been contributed for 2002 and 100% for 2001 and 2000. \$889,435, representing the unpaid contribution for 2002, is recorded as a liability within the respective funds.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

B. State Teachers Retirement System of Ohio

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio 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 Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2002 Comprehensive Annual Financial Report may be obtained by writing to the STRS Ohio, 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, 2002, 2001, and 2000 were \$42,009, \$40,745 and \$26,935, respectively; 92.20 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. \$4,826, representing the unpaid contributions for 2002, is recorded as a liability within the respective funds.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 16 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

OPERS provides postretirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor 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 OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2002 employer contribution rate for local government employers was 13.55% of covered payroll and 5.00% was the portion that was used to fund health care. For both the public safety and law enforcement divisions the 2002 employer rate was 16.70% of covered payroll and 5.00% 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 OPERS. The County's contribution actually made to fund postemployment benefits was \$1,371,885.

OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. OPEB's are advance funded on an actuarially determined basis.

As of December 31, 2001 (the latest information available), the actuarial value of the Retirement System's net assets available for future OPEB payments were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$16.4 billion and \$4.8 billion, respectively, at December 31, 2001 (the latest information available). The number of benefit recipients eligible for OPEB at December 31, 2001 (the latest information available) was 402,041.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 16 - POSTEMPLOYMENT BENEFITS - (Continued)

In December 2001, the OPERS Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of health care. The Choices Plan will be offered to all persons newly hired under OPERS after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

Additional information on the OPERS, including historical trend information showing the progress in accumulating sufficient assets to pay benefits when due is available in the OPERS December 31, 2002, Comprehensive Annual Financial Report.

B. State Teachers Retirement System of Ohio

Comprehensive health care benefits are provided to retired teachers and their dependents through the STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligations to contribute are established by the State Teachers Retirement Board based on authority granted by State statute.

All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium. Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to the Health Care Stabilization Fund equal to 4.5% of covered payroll for the fiscal year ended June 30, 2002. Effective July 1, 2002, 1% of covered payroll was allocated to the Health Care Stabilization Fund. For the County, this amount equaled \$19,898 during calendar year 2002. As of June 30, 2002, the balance in the Health Care Stabilization Fund was \$3.011 billion and eligible benefit recipients totaled 105,300 for STRS Ohio as a whole. For the fiscal year ended June 30, 2002, net health care costs paid by STRS Ohio were \$354.697 million.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

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, 2002, the total liability for compensated absences was \$2,332,063 for the Primary Government. Of that amount, the liability for governmental funds was \$1,924,693; the current portion was \$273,922, and \$1,650,771 was reported in the general long-term obligations account group. The total liability for the proprietary funds was \$407,370, of which \$77,981 was current, and the balance long-term.

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).

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 18 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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).

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:

Excess/(Deficiency) of Revenue and Other Financing Sources
Over/(Under) Expenditures and Other Financing Uses

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Budget basis	\$ (3,057,943)	\$ (2,374,886)	\$ 5,597	\$ (2,687,547)
Net adjustment for revenue accruals	594,328	(554,357)	19,984	143,279
Net adjustment for expenditure accruals	257,892	(318,697)	245,099	1,239,584
Net adjustment for other financing sources/(uses)	-	-	(245,099)	-
Budget basis encumbrances outstanding at year-end	<u>1,884,931</u>	<u>4,291,299</u>	<u>-</u>	<u>978,159</u>
GAAP basis	<u>\$ (320,792)</u>	<u>\$ 1,043,359</u>	<u>\$ 25,581</u>	<u>\$ (326,525)</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 19 - CONTINGENCIES

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 2002 for litigation settled were not material.

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, 2002, 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 2002, although management anticipates remitting final amounts to ODOT once the project is completed in early 2003. The County's General fund is contingently liable for any shortcomings from the hotel/motel tax. At December 31, 2002, \$1,111,110 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 FISCAL YEAR ENDED DECEMBER 31, 2002

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 1993 and has another cell currently accepting waste. The County meets the assurance test as prescribed in the Ohio Administrative Code and 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. \$9,714,092 is reported as landfill closure and post-closure care liability at December 31, 2002, representing \$1,434,990 of post-closure care costs for the closed cell, and \$8,279,102 for the active cell, based on 22.74 percent of the remaining estimated capacity of the landfill. These amounts are based on what it would cost to perform all closure and post-closure care in 2002. 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 \$144,804 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 FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 22 - CONDUIT DEBT OBLIGATIONS

In fiscal year 2002, and 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, 2002, there were 21 series of Industrial Revenue Bonds outstanding. The aggregate principal amount payable for the six series issued after July 1, 1995 was \$108,655,000. 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, 2002 was \$7,577,436. A summary of the projects follows:

<u>Project</u>	<u>Fund</u>	<u>Contract Amount</u>	<u>Paid as of December 31, 2002</u>	<u>Balance of Contract</u>
Bogart Road Widening	MVGT	\$ 1,870,880	\$ 1,213,328	\$ 657,552
Juvenile Detention Facility Building	Bldg. Constr.	7,690,976	7,071,479	619,497
US 250 Sanitary Sewer Extension	Sewer	595,570	10,969	584,601
Hinde/Maple Hills Sewer Project	Sewer	1,292,532	46,924	1,245,608
State Route 4/Fox Road	Water	765,131	82,576	682,555
Erie District B Waterline Route 4	Water	<u>10,509,706</u>	<u>6,722,083</u>	<u>3,787,623</u>
Totals		<u>\$ 22,724,795</u>	<u>\$ 15,147,359</u>	<u>\$ 7,577,436</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

NOTE 24 - RESERVE BALANCE ACCOUNT

In fiscal 2000 the County established, in accordance with section 5705.13 of the Ohio Revised Code, an account for the express purpose of budget stabilization. No additional funds were reserved during fiscal year 2002. General fund balance has been designated (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, 2002 and 2001, 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, 2002

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, 2002 and 2001 was \$1,419 for both fiscal years.

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, 2002 and 2001, the Organization expended \$12,774 and \$3,384, respectively, for new equipment, ownership of which vests in the Organization.

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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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 4,568,075	\$ 4,433,498	\$ (134,577)
Sales taxes	10,542,228	10,767,205	224,977
Charges for services	1,165,787	1,554,730	388,943
Licenses and permits	7,000	8,021	1,021
Fines and forfeitures	476,325	764,149	287,824
Intergovernmental	2,911,000	2,897,118	(13,882)
Special assessments	73,662	424,758	351,096
Rentals	180,200	166,745	(13,455)
Reimbursements	777,000	948,087	171,087
Investment income	1,701,000	1,033,160	(667,840)
Other	202,322	220,388	18,066
Total revenues	<u>22,604,599</u>	<u>23,217,859</u>	<u>613,260</u>
Expenditures:			
Current:			
General government:			
Legislative and executive:			
Commissioners			
Personal services	1,287,218	1,264,008	23,210
Materials and supplies	258,103	233,540	24,563
Contractual services	311,168	250,404	60,764
Capital outlay	4,590	591	3,999
Total commissioners	<u>1,861,079</u>	<u>1,748,543</u>	<u>112,536</u>
Microfilm			
Personal services	72,701	72,695	6
Materials and supplies	8,488	5,988	2,500
Contractual services	9,500	8,575	925
Capital outlay	12,115	12,115	-
Total microfilm	<u>102,804</u>	<u>99,373</u>	<u>3,431</u>
Copy reproductions			
Materials and supplies	35,000	28,000	7,000
Contractual services	5,926	4,426	1,500
Capital outlay	4,500	3,000	1,500
Total copy reproductions	<u>45,426</u>	<u>35,426</u>	<u>10,000</u>
Information technology			
Materials and supplies	20,257	17,282	2,975
Contractual services	145,230	71,110	74,120
Capital outlay	274,933	174,420	100,513
Total information technology	<u>440,420</u>	<u>262,812</u>	<u>177,608</u>
Auditor			
Personal services	561,001	538,985	22,016
Materials and supplies	55,213	44,050	11,163
Contractual services	117,662	110,917	6,745
Capital outlay	2,500	2,040	460
Total auditor	<u>736,376</u>	<u>695,992</u>	<u>40,384</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Treasurer			
Personal services	139,328	124,376	14,952
Materials and supplies.	32,336	31,970	366
Contractual services.	48,959	48,958	1
Total treasurer.	<u>220,623</u>	<u>205,304</u>	<u>15,319</u>
Prosecuting attorney			
Personal services	1,191,194	1,167,278	23,916
Materials and supplies.	48,362	47,788	574
Contractual services.	11,270	11,249	21
Capital outlay	700	695	5
Other	50,628	50,628	-
Total prosecuting attorney	<u>1,302,154</u>	<u>1,277,638</u>	<u>24,516</u>
Budget commission			
Materials and supplies.	200	36	164
Total budget commission	<u>200</u>	<u>36</u>	<u>164</u>
Board of revision			
Materials and supplies.	17,212	17,212	-
Contractual services.	6,896	5,507	1,389
Total board of revision	<u>24,108</u>	<u>22,719</u>	<u>1,389</u>
Planning commission			
Personal services	276,709	276,457	252
Materials and supplies.	5,530	5,495	35
Contractual services.	48,199	48,199	-
Capital outlay	4,151	4,122	29
Other	500	365	135
Total planning commission.	<u>335,089</u>	<u>334,638</u>	<u>451</u>
Law library			
Personal services	5,000	-	5,000
Total law library.	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Board of elections			
Personal services	316,523	315,793	730
Materials and supplies.	91,208	90,255	953
Contractual services.	23,350	22,234	1,116
Total board of elections.	<u>431,081</u>	<u>428,282</u>	<u>2,799</u>
Recorder			
Personal services	290,882	278,513	12,369
Materials and supplies.	10,060	9,467	593
Contractual services.	1,520	1,500	20
Total recorder	<u>302,462</u>	<u>289,480</u>	<u>12,982</u>
Maintenance and operations			
Personal services	1,374,199	1,349,105	25,094
Materials and supplies.	691,669	643,054	48,615
Contractual services.	774,061	754,959	19,102
Capital outlay	96,654	96,121	533
Total maintenance and operations	<u>2,936,583</u>	<u>2,843,239</u>	<u>93,344</u>

-continued

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Insurance			
Other	839,973	455,181	384,792
Total insurance	<u>839,973</u>	<u>455,181</u>	<u>384,792</u>
Other			
Materials and supplies	1,000	1,000	-
Total other	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total legislative and executive	<u>9,584,378</u>	<u>8,699,663</u>	<u>884,715</u>
Judicial			
Court of appeals			
Other	17,461	17,461	-
Total court of appeals	<u>17,461</u>	<u>17,461</u>	<u>-</u>
Common pleas court			
Personal services	260,994	256,815	4,179
Materials and supplies	65,175	65,174	1
Contractual services	370,822	370,661	161
Capital outlay	32,174	32,174	-
Total common pleas court	<u>729,165</u>	<u>724,824</u>	<u>4,341</u>
Domestic relations/juvenile court			
Personal services	1,894,437	1,832,532	61,905
Materials and supplies	136,781	136,746	35
Contractual services	329,791	310,497	19,294
Capital outlay	27,332	25,071	2,261
Other	12,325	12,325	-
Total domestic relations/juvenile court	<u>2,400,666</u>	<u>2,317,171</u>	<u>83,495</u>
Probate court			
Personal services	274,581	273,254	1,327
Materials and supplies	14,417	13,769	648
Contractual services	20,557	19,193	1,364
Total probate court	<u>309,555</u>	<u>306,216</u>	<u>3,339</u>
Clerk of courts			
Personal services	507,982	501,499	6,483
Materials and supplies	15,425	13,329	2,096
Contractual services	8,951	8,464	487
Capital outlay	3,374	2,972	402
Total clerk of courts	<u>535,732</u>	<u>526,264</u>	<u>9,468</u>
County courts			
Personal services	293,190	265,296	27,894
Materials and supplies	18,836	16,233	2,603
Contractual services	34,175	30,349	3,826
Total county courts	<u>346,201</u>	<u>311,878</u>	<u>34,323</u>
Municipal courts			
Personal services	226,221	219,398	6,823
Total municipal courts	<u>226,221</u>	<u>219,398</u>	<u>6,823</u>
Total judicial	<u>4,565,001</u>	<u>4,423,212</u>	<u>141,789</u>
Total general government	<u>14,149,379</u>	<u>13,122,875</u>	<u>1,026,504</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Public safety			
Adult probation			
Personal services	346,840	284,465	62,375
Materials and supplies.	57,438	51,610	5,828
Contractual services.	39,806	35,371	4,435
Total adult probation	<u>444,084</u>	<u>371,446</u>	<u>72,638</u>
Detention home			
Personal services	1,081,700	1,017,891	63,809
Materials and supplies.	167,500	167,000	500
Contractual services.	98,759	96,639	2,120
Capital outlay	2,000	-	2,000
Total detention home	<u>1,349,959</u>	<u>1,281,530</u>	<u>68,429</u>
Coroner			
Personal services	64,462	64,348	114
Materials and supplies.	3,000	1,800	1,200
Contractual services.	74,270	71,173	3,097
Total coroner	<u>141,732</u>	<u>137,321</u>	<u>4,411</u>
Sheriff			
Personal services	4,801,825	4,784,326	17,499
Materials and supplies.	408,006	397,150	10,856
Contractual services.	1,061,818	998,055	63,763
Capital outlay	273,950	255,860	18,090
Other	26,982	26,559	423
Total sheriff.	<u>6,572,581</u>	<u>6,461,950</u>	<u>110,631</u>
9-1-1 system			
Other	74,488	74,488	-
Total 9-1-1 system	<u>74,488</u>	<u>74,488</u>	<u>-</u>
Other			
Other	17,502	17,502	-
Total other	<u>17,502</u>	<u>17,502</u>	<u>-</u>
Total public safety	<u>8,600,346</u>	<u>8,344,237</u>	<u>256,109</u>
Public works			
Engineer			
Personal services	92,882	87,955	4,927
Materials and supplies.	6,115	2,768	3,347
Capital outlay	1,233	538	695
Total engineer.	<u>100,230</u>	<u>91,261</u>	<u>8,969</u>
Ditch maintenance			
Personal services	67,011	66,329	682
Materials and supplies.	107,042	90,081	16,961
Contractual services.	109,772	93,344	16,428
Capital outlay	447	447	-
Other	46,222	46,222	-
Total ditch maintenance	<u>330,494</u>	<u>296,423</u>	<u>34,071</u>
Infrastructure-dike program			
Contractual services.	9,763	9,357	406
Total infrastructure-dike program	<u>9,763</u>	<u>9,357</u>	<u>406</u>
Tri-county airport authority			
Other	130,234	102,609	27,625
Total tri-county airport authority	<u>130,234</u>	<u>102,609</u>	<u>27,625</u>
Total public works	<u>570,721</u>	<u>499,650</u>	<u>71,071</u>

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ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Health			
Humane society			
Personal services	3,536	3,231	305
Total humane society	<u>3,536</u>	<u>3,231</u>	<u>305</u>
Disabled children aid			
Contractual services	164,114	151,811	12,303
Total disabled children aid	<u>164,114</u>	<u>151,811</u>	<u>12,303</u>
Tuberculosis			
Contractual services	1,330	378	952
Total tuberculosis	<u>1,330</u>	<u>378</u>	<u>952</u>
Vital statistics			
Other	2,500	1,803	697
Total vital statistics	<u>2,500</u>	<u>1,803</u>	<u>697</u>
Total health	<u>171,480</u>	<u>157,223</u>	<u>14,257</u>
Human services			
Veterans services			
Personal services	229,296	224,309	4,987
Materials and supplies	77,799	71,029	6,770
Contractual services	1,750	-	1,750
Capital outlay	34,000	33,586	414
Other	682,599	549,851	132,748
Total veterans services	<u>1,025,444</u>	<u>878,775</u>	<u>146,669</u>
Total human services	<u>1,025,444</u>	<u>878,775</u>	<u>146,669</u>
Conservation and recreation			
Agriculture society			
Other	372,659	372,659	-
Total agriculture society	<u>372,659</u>	<u>372,659</u>	<u>-</u>
Litter control			
Other	5,700	5,660	40
Total litter control	<u>5,700</u>	<u>5,660</u>	<u>40</u>
Total conservation and recreation	<u>378,359</u>	<u>378,319</u>	<u>40</u>
Miscellaneous			
Other	12,500	-	12,500
Total miscellaneous	<u>12,500</u>	<u>-</u>	<u>12,500</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Capital outlay			
Capital improvements			
Capital outlay	264,491	181,253	83,238
Total capital improvements	<u>264,491</u>	<u>181,253</u>	<u>83,238</u>
Total capital outlay	<u>264,491</u>	<u>181,253</u>	<u>83,238</u>
Total expenditures	<u>25,172,720</u>	<u>23,562,332</u>	<u>1,610,388</u>
Deficiency of revenues under expenditures	<u>(2,568,121)</u>	<u>(344,473)</u>	<u>2,223,648</u>
Other financing sources (uses):			
Proceeds from sale of bonds	835,000	100,000	(735,000)
Proceeds from sale of fixed assets	17,000	16,914	(86)
Advances out	(50,000)	-	50,000
Operating transfers in	-	635,209	635,209
Operating transfers out	<u>(3,474,174)</u>	<u>(3,465,593)</u>	<u>8,581</u>
Total other financing sources (uses)	<u>(2,672,174)</u>	<u>(2,713,470)</u>	<u>(41,296)</u>
Deficiency of revenues and other financing sources under expenditures and other financing (uses)	<u>(5,240,295)</u>	<u>(3,057,943)</u>	<u>2,182,352</u>
Fund balance, January 1	5,651,153	5,651,153	-
Prior year encumbrances appropriated	<u>2,519,653</u>	<u>2,519,653</u>	<u>-</u>
Fund balance, December 31	<u>\$ 2,930,511</u>	<u>\$ 5,112,863</u>	<u>\$ 2,182,352</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 to transient guests who stay in Erie County, and 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 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-Administration 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 funds 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 appraisals 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.

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-Capital Improvement Fund

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

SPECIAL REVENUE FUNDS

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 Gasoline Tax Fund

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

Youth Violence Reduction Fund

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

Felony Delinquent Care/Custody 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 monies to be used to aid felons as an alternative to incarceration.

County Board of Mental Retardation and Developmentally Disabled (M.R.D.D.) 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.

Crime Victim Assistance Fund

To account for 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.

County 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 Court Program 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.

SPECIAL REVENUE FUNDS

County Emergency Management Fund

To account for the emergency management agency.

Domestic Shelters 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.

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.

Alcohol 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.

Treasurers 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, 2002

	<u>Dog and Kennel</u>	<u>Hotel-Motel Tax</u>	<u>Public Assistance</u>	<u>Children Services</u>
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 77,028	\$ 1,111,769	\$ 285,406	\$ 208,713
Receivables (net of allowances of uncollectibles):				
Sales taxes	-	118,842	-	-
Real and other taxes	-	-	-	-
Accounts	5,631	-	12,858	219
Special assessments	-	-	-	-
Accrued interest	-	-	-	-
Due from other governments	-	-	58,244	107,625
Due from other funds	-	-	-	-
Loans receivable	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets.	<u>\$ 82,659</u>	<u>\$ 1,230,611</u>	<u>\$ 356,508</u>	<u>\$ 316,557</u>
Liabilities:				
Accounts payable.	\$ 2,337	\$ 10,822	\$ 386,619	\$ 205,896
Accrued wages and benefits	6,206	-	198,249	-
Compensated absences payable	2,724	-	57,573	-
Pension obligation payable.	5,227	-	107,943	-
Due to other governments	-	-	809	8,817
Due to other funds	10,502	-	71,895	1,498
Advances from other funds.	-	-	-	-
Deferred revenue.	-	15,683	-	-
Total liabilities.	<u>26,996</u>	<u>26,505</u>	<u>823,088</u>	<u>216,211</u>
Fund equity:				
Reserved for encumbrances.	4,453	-	336,021	187,563
Reserved for materials and supplies inventory	-	-	-	-
Reserved for loans	-	-	-	-
Unreserved:				
Undesignated.	51,210	1,204,106	(802,601)	(87,217)
Total fund equity	<u>55,663</u>	<u>1,204,106</u>	<u>(466,580)</u>	<u>100,346</u>
Total liabilities and fund equity.	<u>\$ 82,659</u>	<u>\$ 1,230,611</u>	<u>\$ 356,508</u>	<u>\$ 316,557</u>

<u>Child Support Enforcement- Administration</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>
\$ 446,928	\$ 425	\$ 866,965	\$ 93,307	\$ 35,512	\$ 26,093
-	-	-	-	-	-
-	-	-	-	-	-
20,448	-	2	399	782	440
-	-	-	-	-	-
-	-	-	-	-	-
10,851	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 478,227</u>	<u>\$ 425</u>	<u>\$ 866,967</u>	<u>\$ 93,706</u>	<u>\$ 36,294</u>	<u>\$ 26,533</u>
\$ 5,929	\$ -	\$ 12,043	\$ -	\$ 2,643	\$ -
63,012	-	15,964	-	-	-
16,037	-	2,136	-	-	-
35,392	-	12,828	-	-	-
27	-	-	-	-	-
12,282	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>132,679</u>	<u>-</u>	<u>42,971</u>	<u>-</u>	<u>2,643</u>	<u>-</u>
113,198	-	245,480	2,000	2,280	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>232,350</u>	<u>425</u>	<u>578,516</u>	<u>91,706</u>	<u>31,371</u>	<u>26,533</u>
<u>345,548</u>	<u>425</u>	<u>823,996</u>	<u>93,706</u>	<u>33,651</u>	<u>26,533</u>
<u>\$ 478,227</u>	<u>\$ 425</u>	<u>\$ 866,967</u>	<u>\$ 93,706</u>	<u>\$ 36,294</u>	<u>\$ 26,533</u>

-continued

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>Title Administration</u>	<u>Computerization- County Court</u>	<u>County Recorder Equipment</u>	<u>County Court- Capital Improvement</u>
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 294,745	\$ 120,391	\$ 147,814	\$ 347,246
Receivables (net of allowances of uncollectibles):				
Sales taxes	-	-	-	-
Real and other taxes	-	-	-	-
Accounts	19,737	1,959	1,084	14,575
Special assessments	-	-	-	-
Accrued interest	185	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Loans receivable	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 314,667</u>	<u>\$ 122,350</u>	<u>\$ 148,898</u>	<u>\$ 361,821</u>
Liabilities:				
Accounts payable	\$ 315	\$ 42	\$ 13,663	\$ 1,168
Accrued wages and benefits	5,776	-	-	-
Compensated absences payable	-	-	-	-
Pension obligation payable	4,943	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>11,034</u>	<u>42</u>	<u>13,663</u>	<u>1,168</u>
Fund equity:				
Reserved for encumbrances	10,254	366	9,121	-
Reserved for materials and supplies inventory	-	-	-	-
Reserved for loans	-	-	-	-
Unreserved:				
Undesignated	<u>293,379</u>	<u>121,942</u>	<u>126,114</u>	<u>360,653</u>
Total fund equity	<u>303,633</u>	<u>122,308</u>	<u>135,235</u>	<u>360,653</u>
Total liabilities and fund equity	<u>\$ 314,667</u>	<u>\$ 122,350</u>	<u>\$ 148,898</u>	<u>\$ 361,821</u>

<u>Sheriff Federal</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Youth Violence Reduction</u>	<u>Felony Delinquent Care/Custody</u>	<u>Community Development Block Grant</u>
\$ 5,391	\$ 2,135,404	\$ 11,828	\$ 1,051,253	\$ 580,769
-	-	-	-	-
-	-	-	-	-
-	11,019	-	-	2,566
-	-	-	-	-
-	1,784	-	-	-
14,077	3,012,085	-	134,504	495,120
-	-	-	-	-
-	-	-	-	447,832
-	47,437	-	-	-
<u>\$ 19,468</u>	<u>\$ 5,207,729</u>	<u>\$ 11,828</u>	<u>\$ 1,185,757</u>	<u>\$ 1,526,287</u>
\$ -	\$ 280,403	\$ 9,350	\$ 4,088	\$ 134,167
2,356	75,618	931	18,179	-
-	9,229	-	8,013	-
2,073	53,787	838	15,817	-
-	200	-	-	-
-	14,893	-	-	3,700
-	-	-	-	6,401
-	1,909,540	-	-	445,894
<u>4,429</u>	<u>2,343,670</u>	<u>11,119</u>	<u>46,097</u>	<u>590,162</u>
-	1,046,990	5,854	145,747	202,517
-	47,437	-	-	-
-	-	-	-	447,832
<u>15,039</u>	<u>1,769,632</u>	<u>(5,145)</u>	<u>993,913</u>	<u>285,776</u>
<u>15,039</u>	<u>2,864,059</u>	<u>709</u>	<u>1,139,660</u>	<u>936,125</u>
<u>\$ 19,468</u>	<u>\$ 5,207,729</u>	<u>\$ 11,828</u>	<u>\$ 1,185,757</u>	<u>\$ 1,526,287</u>

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ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>Community Rotary</u>	<u>Community Corrections</u>	<u>M.R.D.D.</u>	<u>Crime Victim Assistance</u>
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 50,578	\$ 8,625	\$ 879,080	\$ 43,299
Receivables (net of allowances of uncollectibles):				
Sales taxes	-	-	-	-
Real and other taxes	-	-	3,855,465	-
Accounts	-	-	3,939	-
Special assessments	-	-	-	-
Accrued interest	-	-	11	-
Due from other governments	-	-	435,651	83,738
Due from other funds	-	-	-	-
Loans receivable	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 50,578</u>	<u>\$ 8,625</u>	<u>\$ 5,174,146</u>	<u>\$ 127,037</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 161,614	\$ 1,527
Accrued wages and benefits	-	2,961	129,730	5,902
Compensated absences payable	-	508	30,991	2,272
Pension obligation payable	-	2,181	104,670	745
Due to other governments	-	-	-	-
Due to other funds	-	-	10,785	-
Advances from other funds	-	-	-	-
Deferred revenue	-	-	4,049,059	56,579
Total liabilities	<u>-</u>	<u>5,650</u>	<u>4,486,849</u>	<u>67,025</u>
Fund equity:				
Reserved for encumbrances	-	-	92,995	312
Reserved for materials and supplies inventory	-	-	-	-
Reserved for loans	-	-	-	-
Unreserved:				
Undesignated	<u>50,578</u>	<u>2,975</u>	<u>594,302</u>	<u>59,700</u>
Total fund equity	<u>50,578</u>	<u>2,975</u>	<u>687,297</u>	<u>60,012</u>
Total liabilities and fund equity	<u>\$ 50,578</u>	<u>\$ 8,625</u>	<u>\$ 5,174,146</u>	<u>\$ 127,037</u>

<u>Senior Citizens Levy</u>	<u>County Solid Waste District</u>	<u>Benchmark Drug Court Program</u>	<u>Ditch Maintenance</u>	<u>County Emergency Management</u>	<u>Domestic Shelters</u>
\$ -	\$ 34,513	\$ 1,141	\$ 30,797	\$ 144,143	\$ 11,206
-	-	-	-	-	-
850,244	-	-	-	-	-
48	22,867	-	-	273	776
-	-	-	411	-	-
-	-	-	-	-	-
43,371	-	-	-	17,761	-
-	23,155	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 893,663</u>	<u>\$ 80,535</u>	<u>\$ 1,141</u>	<u>\$ 31,208</u>	<u>\$ 162,177</u>	<u>\$ 11,982</u>
\$ -	\$ 21,174	\$ 24,452	\$ -	\$ 11,955	\$ 11,206
-	2,095	1,328	-	4,010	-
-	-	502	-	1,042	-
-	1,704	950	-	4,179	-
-	-	-	-	-	-
-	-	-	-	323	-
-	-	-	-	-	-
893,615	-	-	411	-	-
<u>893,615</u>	<u>24,973</u>	<u>27,232</u>	<u>411</u>	<u>21,509</u>	<u>11,206</u>
-	40,829	9,787	-	19,011	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>48</u>	<u>14,733</u>	<u>(35,878)</u>	<u>30,797</u>	<u>121,657</u>	<u>776</u>
<u>48</u>	<u>55,562</u>	<u>(26,091)</u>	<u>30,797</u>	<u>140,668</u>	<u>776</u>
<u>\$ 893,663</u>	<u>\$ 80,535</u>	<u>\$ 1,141</u>	<u>\$ 31,208</u>	<u>\$ 162,177</u>	<u>\$ 11,982</u>

-continued

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>Public Defender</u>	<u>Supported Living</u>	<u>Indigent Guardianship</u>	<u>Indigent Drivers Alcohol Treatment</u>
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 79,648	\$ 705,817	\$ 6,876	\$ 84,834
Receivables (net of allowances of uncollectibles):				
Sales taxes	-	-	-	-
Real and other taxes	-	-	-	-
Accounts	-	-	1,277	-
Special assessments	-	-	-	-
Accrued interest	-	-	-	-
Due from other governments	-	37,220	-	240
Due from other funds	-	-	-	-
Loans receivable	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 79,648</u>	<u>\$ 743,037</u>	<u>\$ 8,153</u>	<u>\$ 85,074</u>
Liabilities:				
Accounts payable	\$ 23,515	\$ 39,997	\$ -	\$ -
Accrued wages and benefits	13,271	-	-	-
Compensated absences payable	3,323	-	-	-
Pension obligation payable	10,789	-	-	-
Due to other governments	-	-	-	-
Due to other funds	242	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>51,140</u>	<u>39,997</u>	<u>-</u>	<u>-</u>
Fund equity:				
Reserved for encumbrances	14,498	390,750	-	-
Reserved for materials and supplies inventory	-	-	-	-
Reserved for loans	-	-	-	-
Unreserved:				
Undesignated	14,010	312,290	8,153	85,074
Total fund equity	<u>28,508</u>	<u>703,040</u>	<u>8,153</u>	<u>85,074</u>
Total liabilities and fund equity	<u>\$ 79,648</u>	<u>\$ 743,037</u>	<u>\$ 8,153</u>	<u>\$ 85,074</u>

<u>Alcohol Enforcement and Education</u>	<u>Drug Enforcement</u>	<u>Federal Justice Grant</u>	<u>Treasurers Prepaid Interest</u>	<u>D.R.E.T.A.C.</u>	<u>Total</u>
\$ 14,342	\$ 24,413	\$ 180,843	\$ 202,945	\$ 166,632	\$ 10,516,719
-	-	-	-	-	118,842
-	-	-	-	-	4,705,709
81	-	1,462	-	-	122,442
-	-	-	-	-	411
-	-	-	-	-	1,980
-	3,668	10,325	-	-	4,464,480
-	-	-	-	-	23,155
-	-	-	-	-	447,832
-	-	-	-	-	47,437
<u>\$ 14,423</u>	<u>\$ 28,081</u>	<u>\$ 192,630</u>	<u>\$ 202,945</u>	<u>\$ 166,632</u>	<u>\$ 20,449,007</u>
\$ -	\$ -	\$ 35,072	\$ -	\$ -	\$ 1,399,997
-	-	-	2,012	3,513	551,113
-	-	63	286	701	135,400
-	-	-	1,670	2,876	368,612
-	-	23,322	-	-	33,175
-	-	17,358	-	-	143,478
-	-	-	-	-	6,401
-	-	-	-	-	7,370,781
<u>-</u>	<u>-</u>	<u>75,815</u>	<u>3,968</u>	<u>7,090</u>	<u>10,008,957</u>
-	-	-	2,985	627	2,883,638
-	-	-	-	-	47,437
-	-	-	-	-	447,832
<u>14,423</u>	<u>28,081</u>	<u>116,815</u>	<u>195,992</u>	<u>158,915</u>	<u>7,061,143</u>
<u>14,423</u>	<u>28,081</u>	<u>116,815</u>	<u>198,977</u>	<u>159,542</u>	<u>10,440,050</u>
<u>\$ 14,423</u>	<u>\$ 28,081</u>	<u>\$ 192,630</u>	<u>\$ 202,945</u>	<u>\$ 166,632</u>	<u>\$ 20,449,007</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES/(DEFICITS)
 ALL SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Dog and Kennel</u>	<u>Hotel-Motel Tax</u>	<u>Public Assistance</u>	<u>Children Services</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	1,440,077	-	-
Charges for services	225,045	-	504,529	57,828
Fines and forfeitures	4,428	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	6,931,854	1,643,933
Investment income	-	-	-	-
Rental income	308	-	-	-
Other	-	-	-	189
Total revenues	<u>229,781</u>	<u>1,440,077</u>	<u>7,436,383</u>	<u>1,701,950</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	203,804	-	-	-
Human services	-	-	8,856,606	2,955,041
Economic development and assistance	-	-	-	-
Other	-	811,918	-	-
Total expenditures	<u>203,804</u>	<u>811,918</u>	<u>8,856,606</u>	<u>2,955,041</u>
Excess (deficiency) of revenues over (under) expenditures	<u>25,977</u>	<u>628,159</u>	<u>(1,420,223)</u>	<u>(1,253,091)</u>
Other financing sources (uses):				
Operating transfers in	-	-	612,680	1,600,000
Operating transfers out	-	-	(203,835)	(300,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>408,845</u>	<u>1,300,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	25,977	628,159	(1,011,378)	46,909
Fund balances, January 1	29,686	575,947	544,798	53,437
Decrease in reserve for inventory	-	-	-	-
Fund balances (deficit), December 31.	<u>\$ 55,663</u>	<u>\$ 1,204,106</u>	<u>\$ (466,580)</u>	<u>\$ 100,346</u>

<u>Child Support Enforcement- Administration</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
352,800	-	800,417	19,184	12,520	14,251
-	-	-	-	-	-
-	-	-	-	-	-
1,182,242	63,820	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,309	-	3,775	-	-	-
<u>1,537,351</u>	<u>63,820</u>	<u>804,192</u>	<u>19,184</u>	<u>12,520</u>	<u>14,251</u>
-	-	865,022	-	-	-
-	-	-	-	5,663	488
-	-	-	-	-	-
-	63,820	-	-	-	-
-	-	-	-	-	-
1,627,004	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,627,004</u>	<u>63,820</u>	<u>865,022</u>	<u>-</u>	<u>5,663</u>	<u>488</u>
<u>(89,653)</u>	<u>-</u>	<u>(60,830)</u>	<u>19,184</u>	<u>6,857</u>	<u>13,763</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(89,653)	-	(60,830)	19,184	6,857	13,763
435,201	425	884,826	74,522	26,794	12,770
-	-	-	-	-	-
<u>\$ 345,548</u>	<u>\$ 425</u>	<u>\$ 823,996</u>	<u>\$ 93,706</u>	<u>\$ 33,651</u>	<u>\$ 26,533</u>

-continued

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES/(DEFICITS)
 ALL SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Title Administration</u>	<u>Computerization- County Court</u>	<u>County Recorder Equipment</u>	<u>County Court- Capital Improvement</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	304,329	27,276	85,956	202,867
Fines and forfeitures	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	5,563	-	-	-
Rental income	-	-	-	-
Other	265	-	-	-
Total revenues	<u>310,157</u>	<u>27,276</u>	<u>85,956</u>	<u>202,867</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	181,770	-	83,780	-
Judicial	-	5,857	-	156,602
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development and assistance	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>181,770</u>	<u>5,857</u>	<u>83,780</u>	<u>156,602</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>128,387</u>	<u>21,419</u>	<u>2,176</u>	<u>46,265</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	128,387	21,419	2,176	46,265
Fund balances, January 1	175,246	100,889	133,059	314,388
Decrease in reserve for inventory	-	-	-	-
Fund balances, December 31	<u>\$ 303,633</u>	<u>\$ 122,308</u>	<u>\$ 135,235</u>	<u>\$ 360,653</u>

<u>Court Security Grant</u>	<u>Sheriff Federal</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Youth Violence Reduction</u>	<u>Felony Delinquent Care/Custody</u>	<u>Community Development Block Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	725	381,938	-	-	-
-	-	191,512	99,950	-	-
-	-	-	-	-	-
-	53,366	5,354,964	-	879,195	1,046,793
-	-	53,727	-	-	9,801
-	-	-	-	-	-
-	971	139,065	22	16,177	15,577
-	55,062	6,121,206	99,972	895,372	1,072,171
-	-	-	-	-	-
10,126	-	-	-	-	-
-	72,047	-	105,732	623,287	-
-	-	5,279,493	-	-	-
-	-	-	-	-	-
-	-	-	-	-	885,133
-	-	-	-	-	-
10,126	72,047	5,279,493	105,732	623,287	885,133
(10,126)	(16,985)	841,713	(5,760)	272,085	187,038
-	-	-	-	-	-
-	-	-	-	(35,209)	-
-	-	-	-	(35,209)	-
(10,126)	(16,985)	841,713	(5,760)	236,876	187,038
10,126	32,024	2,040,721	6,469	902,784	749,087
-	-	(18,375)	-	-	-
\$ -	\$ 15,039	\$ 2,864,059	\$ 709	\$ 1,139,660	\$ 936,125

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ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES/(DEFICITS)
 ALL SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Community Rotary</u>	<u>Community Corrections</u>	<u>M.R.D.D.</u>	<u>Crime Victim Assistance</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ 3,857,030	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	32,161	-
Fines and forfeitures	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	162,385	1,277,140	146,773
Investment income	-	-	253	-
Rental income	-	-	-	-
Other	-	162	128,918	13,675
Total revenues	<u>-</u>	<u>162,547</u>	<u>5,295,502</u>	<u>160,448</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	122,686
Judicial	-	-	-	-
Public safety	-	199,766	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	5,483,467	-
Economic development and assistance	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>-</u>	<u>199,766</u>	<u>5,483,467</u>	<u>122,686</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(37,219)</u>	<u>(187,965)</u>	<u>37,762</u>
Other financing sources (uses):				
Operating transfers in	-	11,405	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>11,405</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	<u>-</u>	<u>(25,814)</u>	<u>(187,965)</u>	<u>37,762</u>
Fund balances (deficit), January 1.	50,578	28,789	889,521	22,250
Decrease in reserve for inventory	-	-	(14,259)	-
Fund balances (deficit), December 31.	<u>\$ 50,578</u>	<u>\$ 2,975</u>	<u>\$ 687,297</u>	<u>\$ 60,012</u>

Senior Citizens Levy	County Solid Waste District	Benchmark Drug Court Program	Ditch Maintenance	County Emergency Management	Domestic Shelters
\$ 843,490	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
48	168,576	-	-	-	121
-	-	-	-	-	-
-	-	-	18,296	-	-
-	-	103,050	-	187,695	18,888
-	-	-	-	-	-
-	-	-	-	-	-
-	24,611	58	-	35,937	-
<u>843,538</u>	<u>193,187</u>	<u>103,108</u>	<u>18,296</u>	<u>223,632</u>	<u>19,009</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	187,213	-
-	-	-	-	-	-
-	235,423	127,280	-	-	18,888
843,490	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>843,490</u>	<u>235,423</u>	<u>127,280</u>	<u>-</u>	<u>187,213</u>	<u>18,888</u>
<u>48</u>	<u>(42,236)</u>	<u>(24,172)</u>	<u>18,296</u>	<u>36,419</u>	<u>121</u>
-	60,000	-	-	-	-
-	-	-	-	-	-
-	60,000	-	-	-	-
48	17,764	(24,172)	18,296	36,419	121
-	37,798	(1,919)	12,501	104,249	655
-	-	-	-	-	-
<u>\$ 48</u>	<u>\$ 55,562</u>	<u>\$ (26,091)</u>	<u>\$ 30,797</u>	<u>\$ 140,668</u>	<u>\$ 776</u>

-continued

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES/(DEFICITS)
 ALL SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Public Defender</u>	<u>Supported Living</u>	<u>Indigent Guardianship</u>	<u>Indigent Drivers Alcohol Treatment</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	743,340	-	5,734
Investment income	-	-	-	-
Rental income	-	-	-	-
Other	557	-	19,071	-
Total revenues	<u>557</u>	<u>743,340</u>	<u>19,071</u>	<u>5,734</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	583,738	-	-	-
Public works	-	-	-	-
Health	-	463,539	18,754	285
Human services	-	-	-	-
Economic development and assistance	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>583,738</u>	<u>463,539</u>	<u>18,754</u>	<u>285</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(583,181)</u>	<u>279,801</u>	<u>317</u>	<u>5,449</u>
Other financing sources (uses):				
Operating transfers in	511,800	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>511,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	(71,381)	279,801	317	5,449
Fund balances, January 1	99,889	423,239	7,836	79,625
Decrease in reserve for inventory	-	-	-	-
Fund balances, December 31	<u>\$ 28,508</u>	<u>\$ 703,040</u>	<u>\$ 8,153</u>	<u>\$ 85,074</u>

Alcohol Enforcement and Education	Drug Enforcement	Federal Justice Grant	Treasurers Prepaid Interest	D.R.E.T.A.C.	Total
\$ -	\$ -	\$ -	\$ 18,900	\$ -	\$ 4,719,420
-	-	-	-	-	1,440,077
-	-	-	-	162,955	3,353,526
-	-	43,742	-	-	339,632
-	-	-	-	-	18,296
-	7,944	132,944	-	-	19,942,060
-	-	-	1,766	-	71,110
-	-	-	-	-	308
1,914	-	-	-	155	403,408
<u>1,914</u>	<u>7,944</u>	<u>176,686</u>	<u>20,666</u>	<u>163,110</u>	<u>30,287,837</u>
-	-	-	43,725	131,686	1,428,669
-	-	-	-	-	178,736
-	6,005	-	-	-	1,777,788
-	-	-	-	-	5,343,313
-	-	-	-	-	1,067,973
-	-	-	-	-	19,765,608
-	-	-	-	-	885,133
-	-	376,681	-	-	1,188,599
-	6,005	376,681	43,725	131,686	31,635,819
<u>1,914</u>	<u>1,939</u>	<u>(199,995)</u>	<u>(23,059)</u>	<u>31,424</u>	<u>(1,347,982)</u>
-	-	134,500	-	-	2,930,385
-	-	-	-	-	(539,044)
-	-	134,500	-	-	2,391,341
1,914	1,939	(65,495)	(23,059)	31,424	1,043,359
12,509	26,142	182,310	222,036	128,118	9,429,325
-	-	-	-	-	(32,634)
<u>\$ 14,423</u>	<u>\$ 28,081</u>	<u>\$ 116,815</u>	<u>\$ 198,977</u>	<u>\$ 159,542</u>	<u>\$ 10,440,050</u>

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ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOG AND KENNEL FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 209,000	\$ 220,656	\$ 11,656
Fines and forfeitures	3,500	4,641	1,141
Reimbursements	500	308	(192)
Total revenues	<u>213,000</u>	<u>225,605</u>	<u>12,605</u>
Expenditures:			
Current:			
Health			
Personal services	165,040	163,845	1,195
Materials and supplies	26,230	23,237	2,993
Capital outlay	28,027	27,907	120
Total health	<u>219,297</u>	<u>214,989</u>	<u>4,308</u>
Total expenditures	<u>219,297</u>	<u>214,989</u>	<u>4,308</u>
Excess (deficiency) of revenues over (under) expenditures	(6,297)	10,616	16,913
Other financing sources :			
Operating transfers in	2,000	-	(2,000)
Total other financing sources	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(4,297)	10,616	14,913
Fund balance, January 1	22,334	22,334	-
Prior year encumbrances appropriated	38,452	38,452	-
Fund balance, December 31	<u>\$ 56,489</u>	<u>\$ 71,402</u>	<u>\$ 14,913</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HOTEL-MOTEL TAX FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 1,600,000	\$ 1,439,945	\$ (160,055)
Other	770,000	-	(770,000)
Total revenues	<u>2,370,000</u>	<u>1,439,945</u>	<u>(930,055)</u>
Expenditures:			
Current:			
Miscellaneous			
Other	1,500,376	801,766	698,610
Total miscellaneous	<u>1,500,376</u>	<u>801,766</u>	<u>698,610</u>
Total expenditures	<u>1,500,376</u>	<u>801,766</u>	<u>698,610</u>
Excess of revenues over expenditures	869,624	638,179	(231,445)
Fund balance, January 1	<u>473,590</u>	<u>473,590</u>	-
Fund balance, December 31	<u>\$ 1,343,214</u>	<u>\$ 1,111,769</u>	<u>\$ (231,445)</u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE FUND**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 850,000	\$ 491,671	\$ (358,329)
Intergovernmental	8,748,968	7,866,505	(882,463)
Total revenues	<u>9,598,968</u>	<u>8,358,176</u>	<u>(1,240,792)</u>
Expenditures:			
Current:			
Human services			
Personal services	3,957,618	3,780,494	177,124
Materials and supplies	1,711,420	1,706,475	4,945
Contractual services	3,876,670	3,890,075	(13,405)
Capital outlay	85,585	65,175	20,410
Total human services	<u>9,631,293</u>	<u>9,442,219</u>	<u>189,074</u>
Total expenditures	<u>9,631,293</u>	<u>9,442,219</u>	<u>189,074</u>
Deficiency of revenues under expenditures	<u>(32,325)</u>	<u>(1,084,043)</u>	<u>(1,051,718)</u>
Other financing sources (uses):			
Operating transfers in	632,680	612,680	(20,000)
Operating transfers out	(221,753)	(203,835)	17,918
Total other financing sources (uses)	<u>410,927</u>	<u>408,845</u>	<u>(2,082)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	378,602	(675,198)	(1,053,800)
Fund deficit, January 1	(413,605)	(413,605)	-
Prior year encumbrances appropriated	616,891	616,891	-
Fund balance (deficit), December 31	<u>\$ 581,888</u>	<u>\$ (471,912)</u>	<u>\$ (1,053,800)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN SERVICES FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 100,000	\$ 61,724	\$ (38,276)
Intergovernmental	2,349,500	1,832,412	(517,088)
Reimbursements	500	189	(311)
Total revenues	<u>2,450,000</u>	<u>1,894,325</u>	<u>(555,675)</u>
Expenditures:			
Current:			
Human services			
Contractual services	3,528,198	3,390,261	137,937
Total human services	<u>3,528,198</u>	<u>3,390,261</u>	<u>137,937</u>
Total expenditures	<u>3,528,198</u>	<u>3,390,261</u>	<u>137,937</u>
Deficiency of revenues under expenditures	<u>(1,078,198)</u>	<u>(1,495,936)</u>	<u>(417,738)</u>
Other financing sources (uses):			
Operating transfers in	1,450,000	1,600,000	150,000
Operating transfers out	<u>(300,000)</u>	<u>(300,000)</u>	-
Total other financing sources (uses)	<u>1,150,000</u>	<u>1,300,000</u>	<u>150,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	71,802	(195,936)	(267,738)
Fund deficit, January 1	(447,476)	(447,476)	-
Prior year encumbrances appropriated	<u>448,351</u>	<u>448,351</u>	-
Fund balance (deficit), December 31	<u>\$ 72,677</u>	<u>\$ (195,061)</u>	<u>\$ (267,738)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILD SUPPORT ENFORCEMENT-ADMINISTRATION FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 410,000	\$ 358,737	\$ (51,263)
Intergovernmental	1,167,504	1,171,391	3,887
Reimbursements	60,000	2,309	(57,691)
Total revenues	<u>1,637,504</u>	<u>1,532,437</u>	<u>(105,067)</u>
Expenditures:			
Current:			
Human services			
Personal services	1,195,517	1,180,038	15,479
Materials and supplies.	271,402	261,739	9,663
Contractual services.	282,792	282,583	209
Capital outlay	9,300	8,445	855
Total human services.	<u>1,759,011</u>	<u>1,732,805</u>	<u>26,206</u>
Total expenditures	<u>1,759,011</u>	<u>1,732,805</u>	<u>26,206</u>
Deficiency of revenues under expenditures	<u>(121,507)</u>	<u>(200,368)</u>	<u>(78,861)</u>
Fund balance, January 1	375,824	375,824	-
Prior year encumbrances appropriated.	<u>140,036</u>	<u>140,036</u>	<u>-</u>
Fund balance, December 31	<u>\$ 394,353</u>	<u>\$ 315,492</u>	<u>\$ (78,861)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LITTER CONTROL FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 70,000	\$ 63,820	\$ (6,180)
Total revenues	<u>70,000</u>	<u>63,820</u>	<u>(6,180)</u>
Expenditures:			
Current:			
Public works			
Other	65,000	63,820	1,180
Total public works	<u>65,000</u>	<u>63,820</u>	<u>1,180</u>
Total expenditures	<u>65,000</u>	<u>63,820</u>	<u>1,180</u>
Excess of revenues over expenditures	5,000	-	(5,000)
Fund balance, January 1	<u>425</u>	<u>425</u>	<u>-</u>
Fund balance, December 31	<u>\$ 5,425</u>	<u>\$ 425</u>	<u>\$ (5,000)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
REAL ESTATE ASSESSMENT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 798,000	\$ 800,417	\$ 2,417
Reimbursements	5,000	3,773	(1,227)
Total revenues	<u>803,000</u>	<u>804,190</u>	<u>1,190</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services	396,509	378,345	18,164
Materials and supplies.	34,617	24,474	10,143
Contractual services.	549,086	540,376	8,710
Capital outlay	38,500	30,347	8,153
Other	150,000	150,000	-
Total legislative and executive.	<u>1,168,712</u>	<u>1,123,542</u>	<u>45,170</u>
Total expenditures	<u>1,168,712</u>	<u>1,123,542</u>	<u>45,170</u>
Deficiency of revenues under expenditures.	(365,712)	(319,352)	46,360
Fund balance, January 1	805,409	805,409	-
Prior year encumbrances appropriated.	<u>123,385</u>	<u>123,385</u>	<u>-</u>
Fund balance, December 31	<u>\$ 563,082</u>	<u>\$ 609,442</u>	<u>\$ 46,360</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION-COMMON PLEAS COURT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 16,000	\$ 19,064	\$ 3,064
Total revenues	<u>16,000</u>	<u>19,064</u>	<u>3,064</u>
Expenditures:			
Current:			
General government:			
Judicial			
Materials and supplies	5,000	-	5,000
Contractual services	19,824	4,824	15,000
Capital outlay	15,000	2,000	13,000
Total judicial	<u>39,824</u>	<u>6,824</u>	<u>33,000</u>
Total expenditures	<u>39,824</u>	<u>6,824</u>	<u>33,000</u>
Excess (deficiency) of revenues over (under) expenditures	(23,824)	12,240	36,064
Fund balance, January 1	67,722	67,722	-
Prior year encumbrances appropriated	11,345	11,345	-
Fund balance, December 31	<u>\$ 55,243</u>	<u>\$ 91,307</u>	<u>\$ 36,064</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION-JUVENILE COURT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ 9,000	\$ 12,207	\$ 3,207
Total revenues	<u>9,000</u>	<u>12,207</u>	<u>3,207</u>
Expenditures:			
Current:			
General government:			
Judicial			
Materials and supplies	2,000	2,000	-
Contractual services	8,000	2,000	6,000
Capital outlay	4,000	3,943	57
Total judicial	<u>14,000</u>	<u>7,943</u>	<u>6,057</u>
Total expenditures	<u>14,000</u>	<u>7,943</u>	<u>6,057</u>
Excess (deficiency) of revenues over (under) expenditures	(5,000)	4,264	9,264
Fund balance, January 1	25,325	25,325	-
Prior year encumbrances appropriated	1,000	1,000	-
Fund balance, December 31	<u>\$ 21,325</u>	<u>\$ 30,589</u>	<u>\$ 9,264</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION-PROBATE COURT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ 6,600	\$ 6,127	\$ (473)
Total revenues	<u>6,600</u>	<u>6,127</u>	<u>(473)</u>
Expenditures:			
Current:			
General government:			
Judicial			
Materials and supplies.	1,000	-	1,000
Contractual services.	10,000	-	10,000
Other	2,000	489	1,511
Total judicial.	<u>13,000</u>	<u>489</u>	<u>12,511</u>
Total expenditures.	<u>13,000</u>	<u>489</u>	<u>12,511</u>
Excess (deficiency) of revenues over (under) expenditures.	(6,400)	5,638	12,038
Fund balance, January 1.	<u>20,455</u>	<u>20,455</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 14,055</u>	<u>\$ 26,093</u>	<u>\$ 12,038</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TITLE ADMINISTRATION FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 276,000	\$ 304,202	\$ 28,202
Reimbursements	1,000	265	(735)
Investment income	8,000	5,530	(2,470)
Total revenues	<u>285,000</u>	<u>309,997</u>	<u>24,997</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services	213,577	174,446	39,131
Materials and supplies.	9,860	7,489	2,371
Contractual services.	12,525	11,126	1,399
Capital outlay	1,000	-	1,000
Total legislative and executive.	<u>236,962</u>	<u>193,061</u>	<u>43,901</u>
Total expenditures	<u>236,962</u>	<u>193,061</u>	<u>43,901</u>
Excess of revenues over expenditures	48,038	116,936	68,898
Fund balance, January 1	160,975	160,975	-
Prior year encumbrances appropriated.	<u>6,225</u>	<u>6,225</u>	<u>-</u>
Fund balance, December 31	<u>\$ 215,238</u>	<u>\$ 284,136</u>	<u>\$ 68,898</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION-COUNTY COURT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 25,000	\$ 27,355	\$ 2,355
Total revenues	<u>25,000</u>	<u>27,355</u>	<u>2,355</u>
Expenditures:			
Current:			
General government:			
Judicial			
Materials and supplies.	7,500	3,216	4,284
Contractual services.	11,500	770	10,730
Capital outlay	28,000	2,195	25,805
Total judicial	<u>47,000</u>	<u>6,181</u>	<u>40,819</u>
Total expenditures	<u>47,000</u>	<u>6,181</u>	<u>40,819</u>
Excess (deficiency) of revenues over (under) expenditures	(22,000)	21,174	43,174
Fund balance, January 1	<u>98,851</u>	<u>98,851</u>	-
Fund balance, December 31	<u>\$ 76,851</u>	<u>\$ 120,025</u>	<u>\$ 43,174</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY RECORDER EQUIPMENT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ 72,000	\$ 86,608	\$ 14,608
Total revenues	<u>72,000</u>	<u>86,608</u>	<u>14,608</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Materials and supplies	10,042	6,631	3,411
Contractual services	65,792	54,002	11,790
Capital outlay	71,642	32,310	39,332
Total legislative and executive	<u>147,476</u>	<u>92,943</u>	<u>54,533</u>
Total expenditures	<u>147,476</u>	<u>92,943</u>	<u>54,533</u>
Deficiency of revenues under expenditures	(75,476)	(6,335)	69,141
Fund balance, January 1	66,386	66,386	-
Prior year encumbrances appropriated	64,979	64,979	-
Fund balance, December 31	<u>\$ 55,889</u>	<u>\$ 125,030</u>	<u>\$ 69,141</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY COURT-CAPITAL IMPROVEMENT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 145,000	\$ 203,432	\$ 58,432
Total revenues	<u>145,000</u>	<u>203,432</u>	<u>58,432</u>
Expenditures:			
Current:			
General government:			
Judicial			
Materials and supplies	3,500	-	3,500
Contractual services	27,500	2,184	25,316
Capital outlay	398,687	153,250	245,437
Total judicial	<u>429,687</u>	<u>155,434</u>	<u>274,253</u>
Total expenditures	<u>429,687</u>	<u>155,434</u>	<u>274,253</u>
Excess (deficiency) of revenues over (under) expenditures	(284,687)	47,998	332,685
Fund balance, January 1	165,561	165,561	-
Prior year encumbrances appropriated	<u>133,687</u>	<u>133,687</u>	<u>-</u>
Fund balance, December 31	<u>\$ 14,561</u>	<u>\$ 347,246</u>	<u>\$ 332,685</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COURT SECURITY GRANT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Total revenues	\$ -	\$ -	\$ -
Expenditures:			
Current:			
General government:			
Judicial			
Other	10,126	10,126	-
Total judicial	<u>10,126</u>	<u>10,126</u>	<u>-</u>
Total expenditures	<u>10,126</u>	<u>10,126</u>	<u>-</u>
Deficiency of revenues under expenditures	(10,126)	(10,126)	-
Fund balance, January 1	-	-	-
Prior year encumbrances appropriated	<u>10,126</u>	<u>10,126</u>	<u>-</u>
Fund balance, December 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SHERIFF FEDERAL FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 9,000	\$ 725	\$ (8,275)
Intergovernmental	136,000	39,289	(96,711)
Reimbursements	2,000	971	(1,029)
Total revenues	<u>147,000</u>	<u>40,985</u>	<u>(106,015)</u>
Expenditures:			
Current:			
Public safety			
Personal services	55,400	43,799	11,601
Materials and supplies	6,000	2,319	3,681
Capital outlay	37,028	-	37,028
Other	40,000	27,175	12,825
Total public safety	<u>138,428</u>	<u>73,293</u>	<u>65,135</u>
Total expenditures	<u>138,428</u>	<u>73,293</u>	<u>65,135</u>
Excess (deficiency) of revenues over (under) expenditures	8,572	(32,308)	(40,880)
Fund balance, January 1	37,440	37,440	-
Prior year encumbrances appropriated	259	259	-
Fund balance, December 31	<u>\$ 46,271</u>	<u>\$ 5,391</u>	<u>\$ (40,880)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE AND GASOLINE TAX FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 2,000	\$ 386,735	\$ 384,735
Fines and forfeitures	188,130	181,212	(6,918)
Intergovernmental	5,330,820	4,671,105	(659,715)
Reimbursements	198,500	140,259	(58,241)
Investment income	115,000	51,369	(63,631)
Other	6,000	2,340	(3,660)
Total revenues	<u>5,840,450</u>	<u>5,433,020</u>	<u>(407,430)</u>
Expenditures:			
Current:			
Public works			
Personal services	2,080,889	1,937,853	143,036
Materials and supplies	1,011,254	779,935	231,319
Contractual services	3,995,077	3,578,848	416,229
Capital outlay	144,422	120,754	23,668
Total public works	<u>7,231,642</u>	<u>6,417,390</u>	<u>814,252</u>
Total expenditures	<u>7,231,642</u>	<u>6,417,390</u>	<u>814,252</u>
Deficiency of revenues under expenditures	(1,391,192)	(984,370)	406,822
Fund balance, January 1	1,336,317	1,336,317	-
Prior year encumbrances appropriated	445,392	445,392	-
Fund balance, December 31	<u>\$ 390,517</u>	<u>\$ 797,339</u>	<u>\$ 406,822</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
YOUTH VIOLENCE REDUCTION FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 116,000	\$ 99,950	\$ (16,050)
Reimbursements	-	22	22
Total revenues	<u>116,000</u>	<u>99,972</u>	<u>(16,028)</u>
Expenditures:			
Current:			
Public safety			
Personal services	20,642	14,043	6,599
Materials and supplies	13,508	10,472	3,036
Contractual services	53,661	53,473	188
Capital outlay	32,186	32,184	2
Other	4,978	4,978	-
Total public safety	<u>124,975</u>	<u>115,150</u>	<u>9,825</u>
Total expenditures	<u>124,975</u>	<u>115,150</u>	<u>9,825</u>
Deficiency of revenues under expenditures	(8,975)	(15,178)	(6,203)
Fund deficit, January 1	(4,427)	(4,427)	-
Prior year encumbrances appropriated	<u>16,229</u>	<u>16,229</u>	-
Fund balance (deficit), December 31	<u>\$ 2,827</u>	<u>\$ (3,376)</u>	<u>\$ (6,203)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FELONY DELINQUENT CARE/CUSTODY FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 735,000	\$ 812,293	\$ 77,293
Reimbursements	5,000	1,177	(3,823)
Other	-	15,000	15,000
Total revenues	<u>740,000</u>	<u>828,470</u>	<u>88,470</u>
Expenditures:			
Current:			
Public safety			
Personal services	440,973	418,161	22,812
Materials and supplies	10,187	10,187	-
Contractual services	374,454	322,021	52,433
Capital outlay	1,000	-	1,000
Other	8,185	8,185	-
Total public safety	<u>834,799</u>	<u>758,554</u>	<u>76,245</u>
Total expenditures	<u>834,799</u>	<u>758,554</u>	<u>76,245</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(94,799)</u>	<u>69,916</u>	<u>164,715</u>
Other financing uses:			
Operating transfers out	<u>(35,209)</u>	<u>(35,209)</u>	-
Total other financing uses	<u>(35,209)</u>	<u>(35,209)</u>	-
Excess (deficiency) of revenues over (under) expenditures and other financing uses	<u>(130,008)</u>	<u>34,707</u>	<u>164,715</u>
Fund balance, January 1	788,874	788,874	-
Prior year encumbrances appropriated	<u>77,837</u>	<u>77,837</u>	-
Fund balance, December 31	<u>\$ 736,703</u>	<u>\$ 901,418</u>	<u>\$ 164,715</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 1,700,000	\$ 1,144,023	\$ (555,977)
Investment income	17,000	9,262	(7,738)
Other	54,500	53,793	(707)
Total revenues	<u>1,771,500</u>	<u>1,207,078</u>	<u>(564,422)</u>
Expenditures:			
Current:			
Economic development and assistance			
Materials and supplies	63,500	51,251	12,249
Contractual services.	1,064,887	994,985	69,902
Capital outlay	469,352	322,979	146,373
Other	250,000	43,967	206,033
Total economic development and assistance. . .	<u>1,847,739</u>	<u>1,413,182</u>	<u>434,557</u>
Total expenditures	<u>1,847,739</u>	<u>1,413,182</u>	<u>434,557</u>
Deficiency of revenues under expenditures.	(76,239)	(206,104)	(129,865)
Fund balance, January 1	81,748	81,748	-
Prior year encumbrances appropriated.	<u>364,674</u>	<u>364,674</u>	<u>-</u>
Fund balance, December 31	<u>\$ 370,183</u>	<u>\$ 240,318</u>	<u>\$ (129,865)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY ROTARY FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ 1,500	\$ -	\$ (1,500)
Total revenues	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,500	-	(1,500)
Fund balance, January 1	<u>50,578</u>	<u>50,578</u>	<u>-</u>
Fund balance, December 31	<u>\$ 52,078</u>	<u>\$ 50,578</u>	<u>\$ (1,500)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY CORRECTIONS FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 169,000	\$ 162,385	\$ (6,615)
Reimbursements	1,000	162	(838)
Total revenues	<u>170,000</u>	<u>162,547</u>	<u>(7,453)</u>
Expenditures:			
Current:			
Public safety			
Personal services	104,904	101,027	3,877
Other	100,488	100,488	-
Total public safety	<u>205,392</u>	<u>201,515</u>	<u>3,877</u>
Total expenditures	<u>205,392</u>	<u>201,515</u>	<u>3,877</u>
Deficiency of revenues under expenditures	(35,392)	(38,968)	(3,576)
Other financing sources:			
Operating transfers in	-	11,405	11,405
Total other financing sources	<u>-</u>	<u>11,405</u>	<u>11,405</u>
Deficiency of revenues and other financing sources under expenditures	(35,392)	(27,563)	7,829
Fund balance, January 1	<u>36,188</u>	<u>36,188</u>	<u>-</u>
Fund balance, December 31	<u>\$ 796</u>	<u>\$ 8,625</u>	<u>\$ 7,829</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
M.R.D.D. FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 3,793,416	\$ 3,857,030	\$ 63,614
Charges for services	34,616	31,828	(2,788)
Intergovernmental	1,345,810	1,237,430	(108,380)
Reimbursements	167,299	153,826	(13,473)
Investment income	268	246	(22)
Other	17,980	16,532	(1,448)
Total revenues	<u>5,359,389</u>	<u>5,296,892</u>	<u>(62,497)</u>
Expenditures:			
Current:			
Health			
Personal services	3,860,800	3,839,583	21,217
Materials and supplies	1,174,514	1,158,927	15,587
Contractual services	631,372	626,877	4,495
Capital outlay	61,712	61,627	85
Total health	<u>5,728,398</u>	<u>5,687,014</u>	<u>41,384</u>
Total expenditures	<u>5,728,398</u>	<u>5,687,014</u>	<u>41,384</u>
Deficiency of revenues under expenditures	(369,009)	(390,122)	(21,113)
Fund balance, January 1	877,750	877,750	-
Prior year encumbrances appropriated	136,706	136,706	-
Fund balance, December 31	<u>\$ 645,447</u>	<u>\$ 624,334</u>	<u>\$ (21,113)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CRIME VICTIM ASSISTANCE FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 158,000	\$ 126,773	\$ (31,227)
Other	17,000	13,675	(3,325)
Total revenues	<u>175,000</u>	<u>140,448</u>	<u>(34,552)</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services	116,741	115,051	1,690
Materials and supplies.	30,833	15,332	15,501
Total legislative and executive.	<u>147,574</u>	<u>130,383</u>	<u>17,191</u>
Total expenditures	<u>147,574</u>	<u>130,383</u>	<u>17,191</u>
Excess of revenues over expenditures	27,426	10,065	(17,361)
Fund balance, January 1	18,906	18,906	-
Prior year encumbrances appropriated.	12,489	12,489	-
Fund balance, December 31	<u>\$ 58,821</u>	<u>\$ 41,460</u>	<u>\$ (17,361)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SENIOR CITIZENS LEVY FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 842,140	\$ 843,490	\$ 1,350
Total revenues	<u>842,140</u>	<u>843,490</u>	<u>1,350</u>
Expenditures:			
Current:			
Human services			
Contractual services.	<u>842,140</u>	<u>843,490</u>	<u>(1,350)</u>
Total human services.	<u>842,140</u>	<u>843,490</u>	<u>(1,350)</u>
Total expenditures	<u>842,140</u>	<u>843,490</u>	<u>(1,350)</u>
Excess of revenues over expenditures	-	-	-
Fund balance, January 1	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY SOLID WASTE DISTRICT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 168,500	\$ 185,585	\$ 17,085
Intergovernmental	56,000	-	(56,000)
Other	41,000	1,456	(39,544)
Total revenues	<u>265,500</u>	<u>187,041</u>	<u>(78,459)</u>
Expenditures:			
Current:			
Health			
Personal services	53,298	47,571	5,727
Materials and supplies.	9,379	4,696	4,683
Contractual services.	256,138	236,208	19,930
Capital outlay	1,200	1,162	38
Total health.	<u>320,015</u>	<u>289,637</u>	<u>30,378</u>
Total expenditures	<u>320,015</u>	<u>289,637</u>	<u>30,378</u>
Deficiency of revenues under expenditures.	<u>(54,515)</u>	<u>(102,596)</u>	<u>(48,081)</u>
Other financing sources:			
Operating transfers in	40,000	60,000	20,000
Total other financing sources.	<u>40,000</u>	<u>60,000</u>	<u>20,000</u>
Deficiency of revenues and other financing sources under expenditures.	<u>(14,515)</u>	<u>(42,596)</u>	<u>(28,081)</u>
Fund deficit, January 1.	(18,887)	(18,887)	-
Prior year encumbrances appropriated.	33,993	33,993	-
Fund balance (deficit), December 31	<u>\$ 591</u>	<u>\$ (27,490)</u>	<u>\$ (28,081)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BENCHMARK DRUG COURT PROGRAM FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 180,000	\$ 103,050	\$ (76,950)
Reimbursements	10,000	58	(9,942)
Total revenues	<u>190,000</u>	<u>103,108</u>	<u>(86,892)</u>
Expenditures:			
Current:			
Health			
Personal services	34,976	34,724	252
Materials and supplies	5,600	-	5,600
Contractual services	103,065	101,482	1,583
Total health	<u>143,641</u>	<u>136,206</u>	<u>7,435</u>
Total expenditures	<u>143,641</u>	<u>136,206</u>	<u>7,435</u>
Excess (deficiency) of revenues over (under) expenditures	46,359	(33,098)	(79,457)
Fund deficit, January 1	(11,135)	(11,135)	-
Prior year encumbrances appropriated	11,135	11,135	-
Fund balance (deficit), December 31	<u>\$ 46,359</u>	<u>\$ (33,098)</u>	<u>\$ (79,457)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DITCH MAINTENANCE FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special assessments	\$ 17,000	\$ 18,295	\$ 1,295
Total revenues	<u>17,000</u>	<u>18,295</u>	<u>1,295</u>
Expenditures:			
Current:			
Public works			
Materials and supplies	1,000	-	1,000
Contractual services	15,000	-	15,000
Total public works.	<u>16,000</u>	<u>-</u>	<u>16,000</u>
Total expenditures.	<u>16,000</u>	<u>-</u>	<u>16,000</u>
Excess of revenues over expenditures	1,000	18,295	17,295
Fund balance, January 1.	<u>12,502</u>	<u>12,502</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 13,502</u>	<u>\$ 30,797</u>	<u>\$ 17,295</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY EMERGENCY MANAGEMENT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 358,659	\$ 174,934	\$ (183,725)
Other	19,909	35,843	15,934
Total revenues	<u>378,568</u>	<u>210,777</u>	<u>(167,791)</u>
Expenditures:			
Current:			
Public safety			
Personal services	154,024	151,774	2,250
Materials and supplies	36,941	17,239	19,702
Contractual services	19,270	18,834	436
Capital outlay	102,551	22,923	79,628
Total public safety	<u>312,786</u>	<u>210,770</u>	<u>102,016</u>
Total expenditures	<u>312,786</u>	<u>210,770</u>	<u>102,016</u>
Excess of revenues over expenditures	65,782	7	(65,775)
Fund balance, January 1	101,847	101,847	-
Prior year encumbrances appropriated	11,162	11,162	-
Fund balance, December 31	<u>\$ 178,791</u>	<u>\$ 113,016</u>	<u>\$ (65,775)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOMESTIC SHELTERS FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 21,000	\$ 18,888	(2,112)
Total revenues	<u>21,000</u>	<u>18,888</u>	<u>(2,112)</u>
Expenditures:			
Current:			
Health			
Contractual services	<u>29,000</u>	<u>19,676</u>	<u>9,324</u>
Total health	<u>29,000</u>	<u>19,676</u>	<u>9,324</u>
Total expenditures	<u>29,000</u>	<u>19,676</u>	<u>9,324</u>
Deficiency of revenues under expenditures	(8,000)	(788)	7,212
Fund balance, January 1.	<u>11,994</u>	<u>11,994</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 3,994</u>	<u>\$ 11,206</u>	<u>\$ 7,212</u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PUBLIC DEFENDER FUND**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other	3,000	557	(2,443)
Total revenues	<u>3,000</u>	<u>557</u>	<u>(2,443)</u>
Expenditures:			
Current:			
Public safety			
Personal services	350,987	336,259	14,728
Materials and supplies	19,897	19,096	801
Contractual services	260,258	245,323	14,935
Capital outlay	14,000	14,000	-
Total public safety	<u>645,142</u>	<u>614,678</u>	<u>30,464</u>
Total expenditures	<u>645,142</u>	<u>614,678</u>	<u>30,464</u>
Deficiency of revenues under expenditures	<u>(642,142)</u>	<u>(614,121)</u>	<u>28,021</u>
Other financing sources:			
Operating transfers in	508,800	511,800	3,000
Total other financing sources	<u>508,800</u>	<u>511,800</u>	<u>3,000</u>
Deficiency of revenues and other financing sources under expenditures	<u>(133,342)</u>	<u>(102,321)</u>	<u>31,021</u>
Fund balance, January 1	111,788	111,788	-
Prior year encumbrances appropriated	31,925	31,925	-
Fund balance, December 31	<u>\$ 10,371</u>	<u>\$ 41,392</u>	<u>\$ 31,021</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SUPPORTED LIVING FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 1,130,000	\$ 767,757	\$ (362,243)
Total revenues	<u>1,130,000</u>	<u>767,757</u>	<u>(362,243)</u>
Expenditures:			
Current:			
Health			
Contractual services.	908,088	866,870	41,218
Total health.	<u>908,088</u>	<u>866,870</u>	<u>41,218</u>
Total expenditures	<u>908,088</u>	<u>866,870</u>	<u>41,218</u>
Excess (deficiency) of revenues over (under) expenditures	221,912	(99,113)	(321,025)
Fund balance, January 1	260,909	260,909	-
Prior year encumbrances appropriated.	<u>117,980</u>	<u>117,980</u>	<u>-</u>
Fund balance, December 31	<u>\$ 600,801</u>	<u>\$ 279,776</u>	<u>\$ (321,025)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INDIGENT GUARDIANSHIP FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Other	\$ 20,000	\$ 18,792	\$ (1,208)
Total revenues	<u>20,000</u>	<u>18,792</u>	<u>(1,208)</u>
Expenditures:			
Current:			
Health			
Materials and supplies	20,000	18,754	1,246
Total health	<u>20,000</u>	<u>18,754</u>	<u>1,246</u>
Total expenditures	<u>20,000</u>	<u>18,754</u>	<u>1,246</u>
Excess of revenues over expenditures	-	38	38
Fund balance, January 1.	6,838	6,838	-
Fund balance, December 31.	<u>\$ 6,838</u>	<u>\$ 6,876</u>	<u>\$ 38</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INDIGENT DRIVERS ALCOHOL TREATMENT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 5,000	\$ 6,509	\$ 1,509
Total revenues	<u>5,000</u>	<u>6,509</u>	<u>1,509</u>
Expenditures:			
Current:			
Health			
Contractual services.	5,500	285	5,215
Total health.	<u>5,500</u>	<u>285</u>	<u>5,215</u>
Total expenditures	<u>5,500</u>	<u>285</u>	<u>5,215</u>
Excess (deficiency) of revenues over (under) expenditures	(500)	6,224	6,724
Fund balance, January 1	<u>78,610</u>	<u>78,610</u>	<u>-</u>
Fund balance, December 31	<u>\$ 78,110</u>	<u>\$ 84,834</u>	<u>\$ 6,724</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALCOHOL ENFORCEMENT AND EDUCATION FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Other	\$ 50,000	\$ 10,804	\$ (39,196)
Total revenues	<u>50,000</u>	<u>10,804</u>	<u>(39,196)</u>
Expenditures:			
Current:			
Public safety			
Other	30,000	-	30,000
Total public safety	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total expenditures	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Excess of revenues over expenditures	20,000	10,804	(9,196)
Fund balance, January 1	<u>3,538</u>	<u>3,538</u>	<u>-</u>
Fund balance, December 31	<u>\$ 23,538</u>	<u>\$ 14,342</u>	<u>\$ (9,196)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DRUG ENFORCEMENT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 16,000	\$ 17,615	\$ 1,615
Total revenues	<u>16,000</u>	<u>17,615</u>	<u>1,615</u>
Expenditures:			
Current:			
Public safety			
Other	14,957	6,005	8,952
Total public safety	<u>14,957</u>	<u>6,005</u>	<u>8,952</u>
Total expenditures	<u>14,957</u>	<u>6,005</u>	<u>8,952</u>
Excess of revenues over expenditures	1,043	11,610	10,567
Fund balance, January 1	<u>12,803</u>	<u>12,803</u>	<u>-</u>
Fund balance, December 31	<u>\$ 13,846</u>	<u>\$ 24,413</u>	<u>\$ 10,567</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FEDERAL JUSTICE GRANT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and forfeitures	\$ 120,000	\$ 97,896	\$ (22,104)
Intergovernmental	167,500	165,721	(1,779)
Total revenues	<u>287,500</u>	<u>263,617</u>	<u>(23,883)</u>
Expenditures:			
Current:			
Miscellaneous			
Other	449,383	385,082	64,301
Total miscellaneous	<u>449,383</u>	<u>385,082</u>	<u>64,301</u>
Total expenditures	<u>449,383</u>	<u>385,082</u>	<u>64,301</u>
Deficiency of revenues under expenditures	<u>(161,883)</u>	<u>(121,465)</u>	<u>40,418</u>
Other financing sources :			
Operating transfers in	132,500	134,500	2,000
Total other financing sources	<u>132,500</u>	<u>134,500</u>	<u>2,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(29,383)	13,035	42,418
Fund balance, January 1.	<u>167,808</u>	<u>167,808</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 138,425</u>	<u>\$ 180,843</u>	<u>\$ 42,418</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TREASURERS PREPAID INTEREST FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 45,000	\$ 18,900	\$ (26,100)
Total revenues	<u>45,000</u>	<u>18,900</u>	<u>(26,100)</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services	36,331	36,302	29
Materials and supplies.	9,232	8,232	1,000
Total legislative and executive.	<u>45,563</u>	<u>44,534</u>	<u>1,029</u>
Total expenditures	<u>45,563</u>	<u>44,534</u>	<u>1,029</u>
Deficiency of revenues under expenditures.	(563)	(25,634)	(25,071)
Fund balance, January 1.	221,594	221,594	-
Prior year encumbrances appropriated	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 225,031</u>	<u>\$ 199,960</u>	<u>\$ (25,071)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
D.R.E.T.A.C. FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 145,000	\$ 162,999	\$ 17,999
Reimbursements	-	345	345
Total revenues	<u>145,000</u>	<u>163,344</u>	<u>18,344</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services	119,599	114,781	4,818
Materials and supplies.	23,074	17,989	5,085
Capital outlay	780	780	-
Total legislative and executive.	<u>143,453</u>	<u>133,550</u>	<u>9,903</u>
Total expenditures	<u>143,453</u>	<u>133,550</u>	<u>9,903</u>
Excess of revenues over expenditures	1,547	29,794	28,247
Fund balance, January 1	133,397	133,397	-
Prior year encumbrances appropriated.	2,814	2,814	-
Fund balance, December 31	<u>\$ 137,758</u>	<u>\$ 166,005</u>	<u>\$ 28,247</u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TOTAL SPECIAL REVENUE FUNDS**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 6,280,556	\$ 6,159,365	\$ (121,191)
Charges for services	3,277,216	3,360,072	82,856
Fines and forfeitures	311,630	283,749	(27,881)
Intergovernmental	23,960,761	20,481,850	(3,478,911)
Special assessments	17,000	18,295	1,295
Reimbursements	450,799	303,664	(147,135)
Investment income	140,268	66,407	(73,861)
Other	999,389	168,792	(830,597)
Total revenues	35,437,619	30,842,194	(4,595,425)
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services	882,757	818,925	63,832
Materials and supplies	117,658	80,147	37,511
Contractual services	627,403	605,504	21,899
Capital outlay	111,922	63,437	48,485
Other	150,000	150,000	-
Total legislative and executive	1,889,740	1,718,013	171,727
Judicial			
Materials and supplies	19,000	5,216	13,784
Contractual services	76,824	9,778	67,046
Capital outlay	445,687	161,388	284,299
Other	12,126	10,615	1,511
Total judicial	553,637	186,997	366,640
Total general government	2,443,377	1,905,010	538,367
Public safety			
Personal services	1,126,930	1,065,063	61,867
Materials and supplies	86,533	59,313	27,220
Contractual services	707,643	639,651	67,992
Capital outlay	186,765	69,107	117,658
Other	198,608	146,831	51,777
Total public safety	2,306,479	1,979,965	326,514
Public works			
Personal services	2,080,889	1,937,853	143,036
Materials and supplies	1,012,254	779,935	232,319
Contractual services	4,010,077	3,578,848	431,229
Capital outlay	144,422	120,754	23,668
Other	65,000	63,820	1,180
Total public works	7,312,642	6,481,210	831,432
Health			
Personal services	4,114,114	4,085,723	28,391
Materials and supplies	1,235,723	1,205,614	30,109
Contractual services	1,933,163	1,851,398	81,765
Capital outlay	90,939	90,696	243
Total health	7,373,939	7,233,431	140,508

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ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TOTAL SPECIAL REVENUE FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Human services			
Personal services	5,153,135	4,960,532	192,603
Materials and supplies.	1,982,822	1,968,214	14,608
Contractual services.	8,529,800	8,406,409	123,391
Capital outlay	94,885	73,620	21,265
Total human services.	<u>15,760,642</u>	<u>15,408,775</u>	<u>351,867</u>
Economic development and assistance			
Materials and supplies.	63,500	51,251	12,249
Contractual services.	1,064,887	994,985	69,902
Capital outlay	469,352	322,979	146,373
Other	250,000	43,967	206,033
Total economic development and assistance.	<u>1,847,739</u>	<u>1,413,182</u>	<u>434,557</u>
Miscellaneous			
Other	1,949,759	1,186,848	762,911
Total miscellaneous	<u>1,949,759</u>	<u>1,186,848</u>	<u>762,911</u>
Total expenditures	<u>38,994,577</u>	<u>35,608,421</u>	<u>3,386,156</u>
Deficiency of revenues under expenditures.	<u>(3,556,958)</u>	<u>(4,766,227)</u>	<u>(1,209,269)</u>
Other financing sources (uses):			
Operating transfers in	2,765,980	2,930,385	164,405
Operating transfers out.	(556,962)	(539,044)	17,918
Total other financing sources (uses)	<u>2,209,018</u>	<u>2,391,341</u>	<u>182,323</u>
Deficiency of revenues and other financing sources under expenditures and other financing uses	<u>(1,347,940)</u>	<u>(2,374,886)</u>	<u>(1,026,946)</u>
Fund balance (restated), January 1.	5,738,756	5,738,756	-
Prior year encumbrances appropriated.	<u>2,861,072</u>	<u>2,861,072</u>	<u>-</u>
Fund balance, December 31	<u>\$ 7,251,888</u>	<u>\$ 6,224,942</u>	<u>\$ (1,026,946)</u>

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DEBT SERVICE FUNDS

The debt service funds are 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 Obligations 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, 2002

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Total</u>
Assets:			
Equity in pooled cash, cash equivalents and investments	\$ 269,910	\$ 5,061	\$ 274,971
Receivables (net of allowances of uncollectibles):			
Special assessments	-	2,769,446	2,769,446
Due from other funds	<u>19,984</u>	<u>-</u>	<u>19,984</u>
Total assets.	<u>\$ 289,894</u>	<u>\$ 2,774,507</u>	<u>\$ 3,064,401</u>
Liabilities:			
Deferred revenue.	<u>\$ -</u>	<u>\$ 2,769,446</u>	<u>\$ 2,769,446</u>
Total liabilities.	<u>-</u>	<u>2,769,446</u>	<u>2,769,446</u>
Fund equity:			
Reserved for debt service.	<u>289,894</u>	<u>5,061</u>	<u>294,955</u>
Total fund equity	<u>289,894</u>	<u>5,061</u>	<u>294,955</u>
Total liabilities and fund equity.	<u>\$ 289,894</u>	<u>\$ 2,774,507</u>	<u>\$ 3,064,401</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Total</u>
Revenues:			
Special assessments	\$ -	\$ 713,941	\$ 713,941
Other	<u>20,825</u>	<u>-</u>	<u>20,825</u>
Total revenues	<u>20,825</u>	<u>713,941</u>	<u>734,766</u>
Expenditures:			
Debt service:			
Principal retirement	470,000	513,000	983,000
Interest and fiscal charges	<u>382,333</u>	<u>202,162</u>	<u>584,495</u>
Total expenditures	<u>852,333</u>	<u>715,162</u>	<u>1,567,495</u>
Deficiency of revenues under expenditures	<u>(831,508)</u>	<u>(1,221)</u>	<u>(832,729)</u>
Other financing sources (uses):			
Operating transfers in	1,003,409	100,000	1,103,409
Operating transfers out	<u>(135,361)</u>	<u>(109,738)</u>	<u>(245,099)</u>
Total other financing sources (uses)	<u>868,048</u>	<u>(9,738)</u>	<u>858,310</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	36,540	(10,959)	25,581
Fund balances, January 1	<u>253,354</u>	<u>16,020</u>	<u>269,374</u>
Fund balances, December 31	<u>\$ 289,894</u>	<u>\$ 5,061</u>	<u>\$ 294,955</u>

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ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BOND RETIREMENT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Reimbursements	\$ 85,000	\$ 841	(84,159)
Total revenues	<u>85,000</u>	<u>841</u>	<u>(84,159)</u>
Expenditures:			
Current:			
Debt service:			
Principal retirement	575,000	571,600	3,400
Interest and fiscal charges	505,000	416,094	88,906
Total debt service	<u>1,080,000</u>	<u>987,694</u>	<u>92,306</u>
Total expenditures	<u>1,080,000</u>	<u>987,694</u>	<u>92,306</u>
Deficiency of revenues under expenditures	<u>(995,000)</u>	<u>(986,853)</u>	<u>8,147</u>
Other financing sources:			
Operating transfers in	1,015,000	1,003,409	(11,591)
Total other financing sources	<u>1,015,000</u>	<u>1,003,409</u>	<u>(11,591)</u>
Excess of revenues and other financing sources over expenditures	20,000	16,556	(3,444)
Fund balance, January 1	<u>253,354</u>	<u>253,354</u>	<u>-</u>
Fund balance, December 31	<u>\$ 273,354</u>	<u>\$ 269,910</u>	<u>\$ (3,444)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL ASSESSMENT BOND RETIREMENT FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special assessments	\$ 780,000	\$ 713,941	\$ (66,059)
Investment income	50,000	-	(50,000)
Total revenues	<u>830,000</u>	<u>713,941</u>	<u>(116,059)</u>
Expenditures:			
Current:			
Debt service:			
Principal retirement	565,000	563,000	2,000
Interest and fiscal charges	273,000	261,900	11,100
Total debt service	<u>838,000</u>	<u>824,900</u>	<u>13,100</u>
Total expenditures	<u>838,000</u>	<u>824,900</u>	<u>13,100</u>
Deficiency of revenues under expenditures	(8,000)	(110,959)	(102,959)
Other financing sources:			
Operating transfers in	-	100,000	100,000
Total other financing sources	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Deficiency of revenues and other financing sources under expenditures	(8,000)	(10,959)	(2,959)
Fund balance, January 1	<u>16,020</u>	<u>16,020</u>	<u>-</u>
Fund balance, December 31	<u>\$ 8,020</u>	<u>\$ 5,061</u>	<u>\$ (2,959)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TOTAL DEBT SERVICE FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special assessments	\$ 780,000	\$ 713,941	\$ (66,059)
Reimbursements	85,000	841	(84,159)
Investment income	50,000	-	(50,000)
Total revenues	<u>915,000</u>	<u>714,782</u>	<u>(200,218)</u>
Expenditures:			
Current:			
Debt service:			
Principal retirement	1,140,000	1,134,600	5,400
Interest and fiscal charges.	778,000	677,994	100,006
Total debt service.	<u>1,918,000</u>	<u>1,812,594</u>	<u>105,406</u>
Total expenditures	<u>1,918,000</u>	<u>1,812,594</u>	<u>105,406</u>
Deficiency of revenues under expenditures	(1,003,000)	(1,097,812)	(94,812)
Other financing sources:			
Operating transfers in.	1,015,000	1,103,409	88,409
Total other financing sources.	<u>1,015,000</u>	<u>1,103,409</u>	<u>88,409</u>
Excess of revenues and other financing sources and expenditures	12,000	5,597	(6,403)
Fund balance, January 1	<u>269,374</u>	<u>269,374</u>	<u>-</u>
Fund balance, December 31	<u>\$ 281,374</u>	<u>\$ 274,971</u>	<u>\$ (6,403)</u>

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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.

Capital Project Reserve Fund

To account for major capital improvements in the County.

Building Construction Fund

To account for the construction of major County facilities.

Drainage Improvements Fund

To account for ditch improvement.

County Curb Lane Roads Fund

To account for improvements to Osborne Drive.

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 2002

	<u>Building Construction</u>	<u>Drainage Improvements</u>	<u>County Curb Lane Roads</u>	<u>Total</u>
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 543,224	\$ 145,725	\$ 33,711	\$ 722,660
Receivables (net of allowances of uncollectibles):				
Due from other governments	<u>405,778</u>	<u>-</u>	<u>-</u>	<u>405,778</u>
Total assets.	<u>\$ 949,002</u>	<u>\$ 145,725</u>	<u>\$ 33,711</u>	<u>\$ 1,128,438</u>
Liabilities:				
Contracts payable.	<u>\$ 167,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,900</u>
Total liabilities.	<u>167,900</u>	<u>-</u>	<u>-</u>	<u>167,900</u>
Fund equity:				
Reserved for encumbrances.	791,682	6,925	11,652	810,259
Unreserved:				
Undesignated	<u>(10,580)</u>	<u>138,800</u>	<u>22,059</u>	<u>150,279</u>
Total fund equity	<u>781,102</u>	<u>145,725</u>	<u>33,711</u>	<u>960,538</u>
Total liabilities and fund equity.	<u>\$ 949,002</u>	<u>\$ 145,725</u>	<u>\$ 33,711</u>	<u>\$ 1,128,438</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Capital Project Reserve	Building Construction	Drainage Improvements	County Curb Lane Roads	Total
Revenues:					
Special assessments	\$ -	\$ -	\$ 861	\$ -	\$ 861
Intergovernmental	-	4,658,333	-	200,000	4,858,333
Other	-	1,120	-	-	1,120
Total revenues	-	4,659,453	861	200,000	4,860,314
Expenditures:					
Current:					
Public works	-	-	7,603	166,289	173,892
Capital outlay	-	6,085,002	-	-	6,085,002
Debt service:					
Interest and fiscal charges	-	27,945	-	-	27,945
Total expenditures	-	6,112,947	7,603	166,289	6,286,839
Excess (deficiency) of revenues over (under) expenditures	-	(1,453,494)	(6,742)	33,711	(1,426,525)
Other financing sources (uses):					
Proceeds from bonds	-	1,700,000	-	-	1,700,000
Operating transfers out	(600,000)	-	-	-	(600,000)
Total other financing sources (uses)	(600,000)	1,700,000	-	-	1,100,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	(600,000)	246,506	(6,742)	33,711	(326,525)
Fund balances, January 1	600,000	534,596	152,467	-	1,287,063
Fund balances, December 31	\$ -	\$ 781,102	\$ 145,725	\$ 33,711	\$ 960,538

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ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECT RESERVE FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing uses:			
Operating transfers out	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Total other financing uses	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Deficiency of revenues under expenditures and other financing uses	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Fund balance, January 1.	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Fund balance, December 31.	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BUILDING CONSTRUCTION FUND**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 5,817,981	\$ 4,515,054	\$ (1,302,927)
Other	1,443	1,120	(323)
Total revenues	<u>5,819,424</u>	<u>4,516,174</u>	<u>(1,303,250)</u>
Expenditures:			
Current:			
Capital outlay			
Materials and supplies	33,222	31,022	2,200
Contractual services	7,218,027	7,025,560	192,467
Capital outlay	341,500	225,531	115,969
Total capital outlay	<u>7,592,749</u>	<u>7,282,113</u>	<u>310,636</u>
Debt service:			
Principal retirement	1,000,000	1,000,000	-
Interest and fiscal charges	30,000	30,000	-
Total debt service	<u>1,030,000</u>	<u>1,030,000</u>	<u>-</u>
Total expenditures	<u>8,622,749</u>	<u>8,312,113</u>	<u>310,636</u>
Deficiency of revenues under expenditures	<u>(2,803,325)</u>	<u>(3,795,939)</u>	<u>(992,614)</u>
Other financing sources:			
Proceeds from the sale of bonds	2,190,576	1,700,000	(490,576)
Total other financing sources	<u>2,190,576</u>	<u>1,700,000</u>	<u>(490,576)</u>
Deficiency of revenues and other financing sources under expenditures	<u>(612,749)</u>	<u>(2,095,939)</u>	<u>(1,483,190)</u>
Fund deficit, January 1	(4,944,394)	(4,944,394)	-
Prior year encumbrances appropriated	<u>6,623,975</u>	<u>6,623,975</u>	<u>-</u>
Fund balance (deficit), December 31	<u>\$ 1,066,832</u>	<u>\$ (416,358)</u>	<u>\$ (1,483,190)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DRAINAGE IMPROVEMENTS FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special assessments	\$ 290,000	\$ 861	(289,139)
Total revenues	<u>290,000</u>	<u>861</u>	<u>(289,139)</u>
Expenditures:			
Current:			
Public works			
Materials and supplies.	3,500	-	3,500
Contractual services.	55,000	14,528	40,472
Total public works	<u>58,500</u>	<u>14,528</u>	<u>43,972</u>
Total expenditures	<u>58,500</u>	<u>14,528</u>	<u>43,972</u>
Excess (deficiency) of revenues over (under) expenditures	231,500	(13,667)	(245,167)
Fund balance, January 1	142,529	142,529	-
Prior year encumbrances appropriated.	9,938	9,938	-
Fund balance, December 31	<u>\$ 383,967</u>	<u>\$ 138,800</u>	<u>\$ (245,167)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTRY CURB LANE ROADS FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 200,000	\$ 200,000	\$ -
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Expenditures:			
Current:			
Public works			
Materials and supplies	1,000	-	1,000
Capital outlay	190,000	177,941	12,059
Total public works	<u>191,000</u>	<u>177,941</u>	<u>13,059</u>
Total expenditures	<u>191,000</u>	<u>177,941</u>	<u>13,059</u>
Excess of revenues over expenditures	9,000	22,059	13,059
Fund balance, January 1.	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 9,000</u>	<u>\$ 22,059</u>	<u>\$ 13,059</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TOTAL CAPITAL PROJECTS FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 6,017,981	\$ 4,715,054	\$ (1,302,927)
Special assessments	290,000	861	(289,139)
Other	1,443	1,120	(323)
Total revenues	<u>6,309,424</u>	<u>4,717,035</u>	<u>(1,592,389)</u>
Expenditures:			
Current:			
Public works			
Materials and supplies	4,500	-	4,500
Contractual services	55,000	14,528	40,472
Capital outlay.	190,000	177,941	12,059
Total public works	<u>249,500</u>	<u>192,469</u>	<u>57,031</u>
Capital outlay			
Materials and supplies	33,222	31,022	2,200
Contractual services	7,218,027	7,025,560	192,467
Capital outlay.	341,500	225,531	115,969
Total capital outlay	<u>7,592,749</u>	<u>7,282,113</u>	<u>310,636</u>
Debt service:			
Principal retirement.	1,000,000	1,000,000	-
Interest and fiscal charges	30,000	30,000	-
Total debt service	<u>1,030,000</u>	<u>1,030,000</u>	<u>-</u>
Total expenditures	<u>8,872,249</u>	<u>8,504,582</u>	<u>367,667</u>
Deficiency of revenues under expenditures.	<u>(2,562,825)</u>	<u>(3,787,547)</u>	<u>(1,224,722)</u>
Other financing sources (uses):			
Proceeds from the sale of bonds	2,190,576	1,700,000	(490,576)
Operating transfers out.	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,590,576</u>	<u>1,100,000</u>	<u>(490,576)</u>
Deficiency of revenues and other financing sources under expenditures and other financing (uses)	(972,249)	(2,687,547)	(1,715,298)
Fund deficit, January 1	(4,201,865)	(4,201,865)	-
Prior year encumbrances appropriated	6,633,913	6,633,913	-
Fund balance (deficit), December 31	<u>\$ 1,459,799</u>	<u>\$ (255,499)</u>	<u>\$ (1,715,298)</u>

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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.

County Care Facility Fund

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

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
DECEMBER 31, 2002

	Sewer	Water	Landfill	County Care Facility	Total
Assets:					
Equity in pooled cash, cash equivalents and investments	\$ 2,098,121	\$ 2,163,572	\$ 6,339,584	\$ 1,173,078	\$ 11,774,355
Receivables (net of allowances of uncollectibles):					
Accounts	898,404	873,908	1,106,648	30	2,878,990
Special assessments	509,917	81,738	842	-	592,497
Materials and supplies inventory	21,143	112,044	8,577	23,547	165,311
Deferred bond issuance costs	73,938	68,166	67,825	-	209,929
Unamortized discount on bonds	1,307	12,872	25,379	-	39,558
Property, plant and equipment (net of accumulated depreciation where applicable)	46,098,703	32,614,414	8,832,859	2,671,817	90,217,793
Total assets	\$ 49,701,533	\$ 35,926,714	\$ 16,381,714	\$ 3,868,472	\$ 105,878,433
Liabilities:					
Accounts payable	\$ 95,508	\$ 621,192	\$ 207,534	\$ 118,122	\$ 1,042,356
Accrued wages and benefits	-	-	-	313,233	313,233
Compensated absences payable	-	-	-	240,167	240,167
Pension obligation payable	-	-	-	195,105	195,105
Due to other governments	54,543	240,719	80,220	-	375,482
Due to other funds	552	1,506	28,709	28,270	59,037
Deferred revenue	509,917	81,738	842	-	592,497
Estimated liability for landfill closure costs	-	-	9,714,092	-	9,714,092
Accrued interest payable	198,986	140,205	121,471	4,771	465,433
Unamortized premium on bonds	61,426	75,158	130,874	-	267,458
General obligation bonds payable	7,978,165	8,972,780	6,200,000	587,400	23,738,345
Special assessment bonds payable	1,320,000	-	-	-	1,320,000
Bond anticipation notes payable	175,000	-	5,600,000	-	5,775,000
OWDA loans payable	5,251,567	7,923,905	-	-	13,175,472
OPWC loans payable	393,320	165,202	-	-	558,522
Capital lease obligations	-	-	322,933	-	322,933
Total liabilities	16,038,984	18,222,405	22,406,675	1,487,068	58,155,132
Fund equity:					
Contributed capital	35,517,845	9,638,872	1,465,245	-	46,621,962
Retained earnings (accumulated deficit): unreserved	(1,855,296)	8,065,437	(7,490,206)	2,381,404	1,101,339
Total fund equity	33,662,549	17,704,309	(6,024,961)	2,381,404	47,723,301
Total liabilities and fund equity	\$ 49,701,533	\$ 35,926,714	\$ 16,381,714	\$ 3,868,472	\$ 105,878,433

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
ALL ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Sewer	Water	Landfill	County Care Facility	Total
Operating revenues:					
Charges for services	\$ 5,058,852	\$ 6,766,740	\$ 4,079,340	\$ 7,225,220	\$ 23,130,152
Tap in fees	-	608,523	-	-	608,523
Other	1,105,301	138,184	1,924	36,233	1,281,642
Total operating revenues	<u>6,164,153</u>	<u>7,513,447</u>	<u>4,081,264</u>	<u>7,261,453</u>	<u>25,020,317</u>
Operating expenses:					
Personal services	1,476,397	939,990	754,637	5,865,807	9,036,831
Contractual services	1,942,055	1,356,203	905,047	763,633	4,966,938
Materials and supplies	1,505,215	1,321,327	718,624	996,823	4,541,989
Depreciation	1,625,611	733,613	908,590	111,925	3,379,739
Claims expense.	-	21,221	-	-	21,221
Landfill closure and post closure costs	-	-	360,651	-	360,651
Other	43,066	1,548	342,230	33,029	419,873
Total operating expenses	<u>6,592,344</u>	<u>4,373,902</u>	<u>3,989,779</u>	<u>7,771,217</u>	<u>22,727,242</u>
Operating income (loss).	<u>(428,191)</u>	<u>3,139,545</u>	<u>91,485</u>	<u>(509,764)</u>	<u>2,293,075</u>
Nonoperating revenues (expenses):					
Interest and fiscal charges	(1,102,774)	(619,763)	(350,343)	(27,340)	(2,100,220)
Interest income.	5,974	4,787	59,568	-	70,329
Intergovernmental revenue.	560,167	386,362	350,000	-	1,296,529
Total nonoperating revenues (expenses)	<u>(536,633)</u>	<u>(228,614)</u>	<u>59,225</u>	<u>(27,340)</u>	<u>(733,362)</u>
Net income (loss) before operating transfers and capital contributions	<u>(964,824)</u>	<u>2,910,931</u>	<u>150,710</u>	<u>(537,104)</u>	<u>1,559,713</u>
Operating transfers in	109,738	-	-	135,361	245,099
Operating transfers out	-	-	(60,000)	(45,023)	(105,023)
Capital contributions	200,730	91,307	-	-	292,037
Net income (loss).	<u>(654,356)</u>	<u>3,002,238</u>	<u>90,710</u>	<u>(446,766)</u>	<u>1,991,826</u>
Retained earnings (accumulated deficit), January 1 (restated).	<u>(1,200,940)</u>	<u>5,063,199</u>	<u>(7,580,916)</u>	<u>2,828,170</u>	<u>(890,487)</u>
Retained earnings (accumulated deficit), December 31.	<u>\$ (1,855,296)</u>	<u>\$ 8,065,437</u>	<u>\$ (7,490,206)</u>	<u>\$ 2,381,404</u>	<u>\$ 1,101,339</u>

ERIE COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002**

	Sewer	Water	Landfill	County Care Facility	Totals
Cash flows from operating activities:					
Cash received from charges for services	\$ 4,936,307	\$ 6,692,910	\$ 3,475,140	\$ 7,247,220	\$ 22,351,577
Cash received from tap in fees	-	608,523	-	-	608,523
Cash received from other operations	1,105,587	138,184	17,774	36,233	1,297,778
Cash payments for personal services	(1,476,397)	(939,990)	(754,637)	(5,859,358)	(9,030,382)
Cash payments for contract services	(2,275,700)	(503,865)	(1,162,490)	(697,949)	(4,640,004)
Cash payments for materials and supplies	(1,503,125)	(2,307,262)	(706,311)	(972,691)	(5,489,389)
Cash payments for claims expense	-	(21,221)	-	-	(21,221)
Cash payments for other expenses	(40,162)	-	(410,000)	-	(450,162)
Net cash provided by (used in) operating activities	<u>746,510</u>	<u>3,667,279</u>	<u>459,476</u>	<u>(246,545)</u>	<u>4,626,720</u>
Cash flows from noncapital financing activities:					
Cash received from nonoperating grants	351,887	1,132,746	350,000	-	1,834,633
Transfers out to other funds	-	-	(60,000)	(45,023)	(105,023)
Net cash provided by (used in) noncapital financing activities	<u>351,887</u>	<u>1,132,746</u>	<u>290,000</u>	<u>(45,023)</u>	<u>1,729,610</u>
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(1,705,387)	(8,869,848)	(4,333,985)	(12,287)	(14,921,507)
Capital contributions	200,730	91,307	-	-	292,037
Proceeds of bonds	685,000	-	-	-	685,000
Proceeds of loans	73,554	6,396,714	-	-	6,470,268
Proceeds of notes	175,000	-	5,600,000	-	5,775,000
Principal retirement	(2,301,976)	(468,560)	(210,000)	-	(2,980,536)
Interest paid	(822,255)	(608,611)	(293,748)	-	(1,724,614)
Principal payments-capital lease	-	-	(130,308)	-	(130,308)
Interest payments-capital lease	-	-	(20,280)	-	(20,280)
Net cash provided by (used in) capital and related financing activities	<u>(3,695,334)</u>	<u>(3,458,998)</u>	<u>611,679</u>	<u>(12,287)</u>	<u>(6,554,940)</u>
Cash flows from investing activities:					
Interest received	8,983	5,020	61,914	-	75,917
Net cash provided by investing activities	<u>8,983</u>	<u>5,020</u>	<u>61,914</u>	<u>-</u>	<u>75,917</u>
Net increase (decrease) in cash and cash equivalents	(2,587,954)	1,346,047	1,423,069	(303,855)	(122,693)
Cash and cash equivalents, January 1	4,686,075	817,525	4,916,515	1,476,933	11,897,048
Cash and cash equivalents, December 31	<u>\$ 2,098,121</u>	<u>\$ 2,163,572</u>	<u>\$ 6,339,584</u>	<u>\$ 1,173,078</u>	<u>\$ 11,774,355</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ (428,191)	\$ 3,139,545	\$ 91,485	\$ (509,764)	\$ 2,293,075
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	1,625,611	733,613	908,590	111,925	3,379,739
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(122,259)	(73,830)	(604,200)	22,000	(778,289)
(Increase) decrease in special assessments receivable	(423,464)	160,922	(56)	-	(262,598)
Increase in materials and supplies inventory	(4,870)	(65,418)	(156)	(23,547)	(93,991)
Increase in deferred bond issuance costs	-	-	(10,302)	-	(10,302)
(Decrease) in accounts payable	(256,762)	(37,909)	(325,175)	(6,697)	(626,543)
Increase in accrued wages and benefits	-	-	-	95,757	95,757
Increase in compensated absences payable	-	-	-	31,786	31,786
Increase in pension obligation payable	-	-	-	20,352	20,352
Increase (decrease) in due to other governments	(67,077)	(24,667)	7,591	-	(84,153)
Increase (decrease) in due to other funds	58	(4,055)	15,142	11,643	22,788
Increase (decrease) in deferred revenue	423,464	(160,922)	56	-	262,598
Increase in estimated landfill closure costs	-	-	360,651	-	360,651
Increase in unamortized premium	-	-	15,850	-	15,850
Net cash provided by (used in) operating activities	<u>\$ 746,510</u>	<u>\$ 3,667,279</u>	<u>\$ 459,476</u>	<u>\$ (246,545)</u>	<u>\$ 4,626,720</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

SEWER FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services	\$ 8,751,037	\$ 4,936,307	\$ (3,814,730)
Other	1,969,487	1,110,953	(858,534)
Total operating revenues	<u>10,720,524</u>	<u>6,047,260</u>	<u>(4,673,264)</u>
Operating expenses:			
Personal services	1,533,756	1,476,397	57,359
Materials and supplies	2,358,139	2,253,450	104,689
Contractual services	1,097,684	1,057,634	40,050
Capital outlay	4,129,499	3,089,044	1,040,455
Total operating expenses	<u>9,119,078</u>	<u>7,876,525</u>	<u>1,242,553</u>
Operating income (loss)	<u>1,601,446</u>	<u>(1,829,265)</u>	<u>(3,430,711)</u>
Nonoperating revenues (expenses):			
Proceeds of bonds	1,214,448	685,049	(529,399)
Proceeds of loans	46,924	68,139	21,215
Proceeds of notes	310,238	175,000	(135,238)
Principal retirement	(3,129,000)	(3,082,229)	46,771
Interest and fiscal charges	(21,141)	(21,141)	-
Interest revenue	12,282	6,928	(5,354)
Intergovernmental revenue	660,084	351,887	(308,197)
Other nonoperating expenses	(69,123)	(61,023)	8,100
Total nonoperating revenues (expenses)	<u>(975,288)</u>	<u>(1,877,390)</u>	<u>(902,102)</u>
Net income (loss)	626,158	(3,706,655)	(4,332,813)
Retained earnings, January 1.	3,178,186	3,178,186	-
Prior year encumbrances appropriated.	1,509,894	1,509,894	-
Retained earnings, December 31.	<u>\$ 5,314,238</u>	<u>\$ 981,425</u>	<u>\$ (4,332,813)</u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WATER FUND**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services	\$ 10,875,243	\$ 6,692,910	\$ (4,182,333)
Tap-in fees	988,783	608,523	(380,260)
Other	488,985	300,934	(188,051)
Total operating revenues	<u>12,353,011</u>	<u>7,602,367</u>	<u>(4,750,644)</u>
Operating expenses:			
Personal services	1,094,913	939,990	154,923
Materials and supplies	3,863,380	3,621,624	241,756
Contractual services	796,167	726,485	69,682
Claims and judgements.	31,000	21,221	9,779
Capital outlay	15,645,100	9,364,831	6,280,269
Total operating expenses	<u>21,430,560</u>	<u>14,674,151</u>	<u>6,756,409</u>
Operating loss.	<u>(9,077,549)</u>	<u>(7,071,784)</u>	<u>2,005,765</u>
Nonoperating revenues (expenses):			
Proceeds of bonds	289	178	(111)
Proceeds of loans	5,961,666	6,980,170	1,018,504
Principal retirement	(1,655,000)	(1,077,171)	577,829
Interest revenue	1,989	1,224	(765)
Intergovernmental revenue	4,342,045	386,362	(3,955,683)
Total nonoperating revenues (expenses).	<u>8,650,989</u>	<u>6,290,763</u>	<u>(2,360,226)</u>
Net loss	(426,560)	(781,021)	(354,461)
Retained earnings, January 1	213,671	213,671	-
Prior year encumbrances appropriated	607,641	607,641	-
Retained earnings, December 31	<u>\$ 394,752</u>	<u>\$ 40,291</u>	<u>\$ (354,461)</u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**

LANDFILL FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services	\$ 6,053,059	\$ 3,475,140	\$ (2,577,919)
Other	30,959	17,774	(13,185)
Total operating revenues	<u>6,084,018</u>	<u>3,492,914</u>	<u>(2,591,104)</u>
Operating expenses:			
Personal services	823,257	754,636	68,621
Materials and supplies	948,577	912,257	36,320
Contractual services	53,968	503,522	(449,554)
Capital outlay.	8,638,194	6,828,044	1,810,150
Total operating expenses	<u>10,463,996</u>	<u>8,998,459</u>	<u>1,465,537</u>
Operating loss	<u>(4,379,978)</u>	<u>(5,505,545)</u>	<u>(1,125,567)</u>
Nonoperating revenues (expenses):			
Proceeds of notes.	9,754,178	5,600,000	(4,154,178)
Principal retirement	(534,000)	(524,028)	9,972
Interest revenue	102,168	58,656	(43,512)
Intergovernmental revenue.	609,636	350,000	(259,636)
Other nonoperating expenses	(560,000)	(410,000)	150,000
Total nonoperating revenues (expenses)	<u>9,371,982</u>	<u>5,074,628</u>	<u>(4,297,354)</u>
Net income (loss) before operating transfers.	<u>4,992,004</u>	<u>(430,917)</u>	<u>(5,422,921)</u>
Operating transfers out	-	(60,000)	(60,000)
Total operating transfers.	-	(60,000)	(60,000)
Net income (loss).	4,992,004	(490,917)	(5,482,921)
Retained earnings, January 1.	3,430,164	3,430,164	-
Prior year encumbrances appropriated.	1,489,188	1,489,188	-
Retained earnings, December 31.	<u>\$ 9,911,356</u>	<u>\$ 4,428,435</u>	<u>\$ (5,482,921)</u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY CARE FACILITY FUND**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services	\$ 7,567,948	\$ 7,247,220	\$ (320,728)
Other	75,000	36,233	(38,767)
Total operating revenues	<u>7,642,948</u>	<u>7,283,453</u>	<u>(359,495)</u>
Operating expenses:			
Personal services	5,875,677	5,862,848	12,829
Materials and supplies	972,231	967,980	4,251
Contractual services	762,780	759,169	3,611
Capital outlay	130,117	128,902	1,215
Total operating expenses	<u>7,740,805</u>	<u>7,718,899</u>	<u>21,906</u>
Net loss before operating transfers	<u>(97,857)</u>	<u>(435,446)</u>	<u>(337,589)</u>
Operating transfers out	<u>(48,513)</u>	<u>(45,023)</u>	<u>3,490</u>
Total operating transfers	<u>(48,513)</u>	<u>(45,023)</u>	<u>3,490</u>
Net loss	(146,370)	(480,469)	(334,099)
Retained earnings, January 1	1,286,954	1,286,954	-
Prior year encumbrances appropriated	189,979	189,979	-
Retained earnings, December 31	<u>\$ 1,330,563</u>	<u>\$ 996,464</u>	<u>\$ (334,099)</u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TOTAL ENTERPRISE FUNDS**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services	\$ 33,247,287	\$ 22,351,577	\$ (10,895,710)
Tap-in fees	988,783	608,523	(380,260)
Other	2,564,431	1,465,894	(1,098,537)
Total operating revenues	<u>36,800,501</u>	<u>24,425,994</u>	<u>(12,374,507)</u>
Operating expenses:			
Personal services	9,327,603	9,033,871	293,732
Materials and supplies	8,142,327	7,755,311	387,016
Contractual services	2,710,599	3,046,810	(336,211)
Claims and judgements	31,000	21,221	9,779
Capital outlay	28,542,910	19,410,821	9,132,089
Total operating expenses	<u>48,754,439</u>	<u>39,268,034</u>	<u>9,486,405</u>
Operating loss	<u>(11,953,938)</u>	<u>(14,842,040)</u>	<u>(2,888,102)</u>
Nonoperating revenues (expenses):			
Proceeds of bonds	1,214,737	685,227	(529,510)
Proceeds of loans	6,008,590	7,048,309	1,039,719
Proceeds of notes	10,064,416	5,775,000	(4,289,416)
Principal retirement	(5,318,000)	(4,683,428)	634,572
Interest and fiscal charges	(21,141)	(21,141)	-
Interest revenue	116,439	66,808	(49,631)
Intergovernmental revenue	5,611,765	1,088,249	(4,523,516)
Other nonoperating expenses	(629,123)	(471,023)	158,100
Total nonoperating revenues (expenses)	<u>17,047,683</u>	<u>9,488,001</u>	<u>(7,559,682)</u>
Net income (loss) before operating transfers	<u>5,093,745</u>	<u>(5,354,039)</u>	<u>(10,447,784)</u>
Operating transfers out	(48,513)	(105,023)	(56,510)
Total operating transfers	<u>(48,513)</u>	<u>(105,023)</u>	<u>(56,510)</u>
Net income (loss)	5,045,232	(5,459,062)	(10,504,294)
Retained earnings (restated), January 1	8,108,975	8,108,975	-
Prior year encumbrances appopriated	3,796,702	3,796,702	-
Retained earnings, December 31	<u>\$ 16,950,909</u>	<u>\$ 6,446,615</u>	<u>\$ (10,504,294)</u>

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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, 2002

	<u>Employee Benefits Self Insurance</u>	<u>Sanitary Engineering Administration</u>	<u>Total</u>
Assets:			
Equity in pooled cash, cash equivalents and investments	\$ 1,544,163	\$ 55,422	\$ 1,599,585
Receivables (net of allowances of uncollectibles):			
Accounts.	<u>3,559</u>	<u>-</u>	<u>3,559</u>
Total assets.	<u>\$ 1,547,722</u>	<u>\$ 55,422</u>	<u>\$ 1,603,144</u>
Liabilities:			
Accounts payable.	\$ 118,627	\$ 46,245	\$ 164,872
Accrued wages and benefits	-	120,109	120,109
Compensated absences payable	-	167,203	167,203
Pension obligation payable.	-	99,583	99,583
Due to other funds	-	6,269	6,269
Claims and judgments payable.	<u>963,131</u>	<u>-</u>	<u>963,131</u>
Total liabilities	<u>1,081,758</u>	<u>439,409</u>	<u>1,521,167</u>
Fund equity:			
Retained earnings (accumulated deficit): unreserved.	<u>465,964</u>	<u>(383,987)</u>	<u>81,977</u>
Total fund equity	<u>465,964</u>	<u>(383,987)</u>	<u>81,977</u>
Total liabilities and fund equity	<u>\$ 1,547,722</u>	<u>\$ 55,422</u>	<u>\$ 1,603,144</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
ALL INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Employee Benefits Self Insurance	Sanitary Engineering Administration	Total
Operating revenues:			
Charges for services	\$ 6,145,271	\$ 3,580,574	\$ 9,725,845
Other	79,734	-	79,734
Total operating revenues	<u>6,225,005</u>	<u>3,580,574</u>	<u>9,805,579</u>
Operating expenses:			
Personal services	-	3,233,981	3,233,981
Contractual services	486,283	179,888	666,171
Materials and supplies	126,474	208,083	334,557
Claims expense	5,355,372	-	5,355,372
Other	-	6,269	6,269
Total operating expenses	<u>5,968,129</u>	<u>3,628,221</u>	<u>9,596,350</u>
Net income (loss) before operating transfers	256,876	(47,647)	209,229
Operating transfers in	40,657	-	40,657
Net income (loss)	297,533	(47,647)	249,886
Retained earnings (accumulated deficit), January 1 (restated)	<u>168,431</u>	<u>(336,340)</u>	<u>(167,909)</u>
Retained earnings (accumulated deficit), December 31	<u>\$ 465,964</u>	<u>\$ (383,987)</u>	<u>\$ 81,977</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Employee Benefit Self Insurance	Sanitary Engineering Administration	Totals
Cash flows from operating activities:			
Cash received from charges for services	\$ 6,141,945	\$ 3,580,574	\$ 9,722,519
Cash received from other operations	107,576	-	107,576
Cash payments for personal services	-	(3,175,184)	(3,175,184)
Cash payments for contract services	(386,234)	(215,524)	(601,758)
Cash payments for materials and supplies	(126,474)	(188,035)	(314,509)
Cash payments for claims expense	<u>(5,382,511)</u>	<u>-</u>	<u>(5,382,511)</u>
Net cash provided by operating activities	<u>354,302</u>	<u>1,831</u>	<u>356,133</u>
Cash flows from noncapital financing activities:			
Transfers in from other funds	<u>40,657</u>	<u>-</u>	<u>40,657</u>
Net cash provided by noncapital financing activities	<u>40,657</u>	<u>-</u>	<u>40,657</u>
Net increase in cash and cash equivalents	394,959	1,831	396,790
Cash and cash equivalents, January 1	1,149,204	53,591	1,202,795
Cash and cash equivalents, December 31	<u>\$ 1,544,163</u>	<u>\$ 55,422</u>	<u>\$ 1,599,585</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ 256,876	\$ (47,647)	\$ 209,229
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Changes in assets and liabilities:			
Decrease in accounts receivable	24,516	-	24,516
Increase (decrease) in accounts payable	100,049	(15,588)	84,461
Increase in accrued wages and benefits	-	33,668	33,668
Increase in compensated absences payable	-	20,322	20,322
Increase in pension obligation payable	-	4,807	4,807
Decrease in claims payable	(27,139)	-	(27,139)
Increase in due to other funds	<u>-</u>	<u>6,269</u>	<u>6,269</u>
Net cash provided by operating activities	<u>\$ 354,302</u>	<u>\$ 1,831</u>	<u>\$ 356,133</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMPLOYEE BENEFITS SELF INSURANCE FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services	\$ 5,800,000	\$ 6,141,945	\$ 341,945
Other	300,000	107,576	(192,424)
Total operating revenues	<u>6,100,000</u>	<u>6,249,521</u>	<u>149,521</u>
Operating expenses:			
Materials and supplies	183,338	177,466	5,872
Contractual services	491,621	438,206	53,415
Claims and judgements.	5,506,530	5,382,511	124,019
Total operating expenses	<u>6,181,489</u>	<u>5,998,183</u>	<u>183,306</u>
Net income (loss) before operating transfers . . .	<u>(81,489)</u>	<u>251,338</u>	<u>332,827</u>
Operating transfers in	100,000	40,657	(59,343)
Total operating transfers	<u>100,000</u>	<u>40,657</u>	<u>(59,343)</u>
Net income	18,511	291,995	273,484
Retained earnings, January 1	1,025,210	1,025,210	-
Prior year encumbrances appropriated	123,994	123,994	-
Retained earnings, December 31	<u>\$ 1,167,715</u>	<u>\$ 1,441,199</u>	<u>\$ 273,484</u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SANITARY ENGINEERING ADMINISTRATION FUND**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services	\$ 4,300,000	\$ 3,580,574	\$ (719,426)
Total operating revenues	<u>4,300,000</u>	<u>3,580,574</u>	<u>(719,426)</u>
Operating expenses:			
Personal services	3,350,276	3,175,184	175,092
Materials and supplies	289,012	277,161	11,851
Contractual services	311,871	309,166	2,705
Capital outlay	46,562	30,565	15,997
Total operating expenses	<u>3,997,721</u>	<u>3,792,076</u>	<u>205,645</u>
Net income (loss)	302,279	(211,502)	(513,781)
Accumulated deficit, January 1	(227,573)	(227,573)	-
Prior year encumbrances appropriated.	<u>281,164</u>	<u>281,164</u>	-
Retained earnings (accumulated deficit), December 31.	<u>\$ 355,870</u>	<u>\$ (157,911)</u>	<u>\$ (513,781)</u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TOTAL INTERNAL SERVICE FUNDS**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating revenues:			
Charges for services	\$ 10,100,000	\$ 9,722,519	\$ (377,481)
Other	300,000	107,576	(192,424)
Total operating revenues	<u>10,400,000</u>	<u>9,830,095</u>	<u>(569,905)</u>
Operating expenses:			
Personal services	3,350,276	3,175,184	175,092
Materials and supplies	472,350	454,627	17,723
Contractual services	803,492	747,372	56,120
Claims and judgements.	5,506,530	5,382,511	124,019
Capital outlay.	46,562	30,565	15,997
Total operating expenses	<u>10,179,210</u>	<u>9,790,259</u>	<u>388,951</u>
Net income before operating transfers	<u>220,790</u>	<u>39,836</u>	<u>(180,954)</u>
Operating transfers in	100,000	40,657	(59,343)
Total operating transfers	<u>100,000</u>	<u>40,657</u>	<u>(59,343)</u>
Net income.	320,790	80,493	(240,297)
Retained earnings, January 1	797,637	797,637	-
Prior year encumbrances appropriated	405,158	405,158	-
Retained earnings, December 31	<u>\$ 1,523,585</u>	<u>\$ 1,283,288</u>	<u>\$ (240,297)</u>

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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 other governments or funds, private organizations, or individuals.

Children Trust Fund

Unclaimed Monies Fund

This fund is used to account for monies which, if unclaimed after a certain amount of time, become County property.

Bluecoat Expendable Trust Fund

INVESTMENT TRUST FUND

This fund is used to account for the changes in net assets of the participants in the external investment pool operated by the County. Currently, 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, including real estate tax, general personal property tax, and inheritance tax.

OTHER AGENCY FUNDS

State of Ohio Fund	Alcohol, Drug Addiction, and Mental Health Services
Real Estate Tax Fund	(ADAMHS) Board of Erie and Ottawa Counties Fund
General Personal Tax Fund	Erie Regional Planning Commission Fund
Cigarette Tax Fund	Erie Soil and Water Conservation District Fund
Undivided Local Government Income Tax	Care Facility Residents Fund
Trailer Tax Fund	Clerk of Courts Fund
Payroll Fund	County Court Fund
Undivided Auto Registration	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
	Care Facility Fund

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
ALL FIDUCIARY FUND TYPES
DECEMBER 31, 2002

	Expendable Trust Funds		
	Children Trust	Unclaimed Monies	Bluecoat Expendable Trust
Assets:			
Equity in pooled cash, cash equivalents and investments	\$ 517	\$ 187,158	\$ 40,615
Cash in segregated accounts.	-	-	-
Taxes receivable.	-	-	-
Due from other governments	-	-	-
Total assets.	\$ 517	\$ 187,158	\$ 40,615
Liabilities:			
Due to other governments	-	-	-
Claims and judgments payable.	-	26,206	-
Deposits held and due to others	-	-	-
Total liabilities.	-	26,206	-
Fund equity:			
Reserved for external investment pool participants.	-	-	-
Unreserved:			
Undesignated	517	160,952	40,615
Total fund equity	517	160,952	40,615
Total liabilities and fund equity	\$ 517	\$ 187,158	\$ 40,615

<u>Total Expendable Trust Funds</u>	<u>Investment Trust Fund</u>	<u>Agency Funds</u>	<u>Total</u>
\$ 228,290	\$ 919,188	\$ 7,851,301	\$ 8,998,779
-	-	2,824,248	2,824,248
-	-	79,689,453	79,689,453
-	-	137,021	137,021
<u>\$ 228,290</u>	<u>\$ 919,188</u>	<u>\$ 90,502,023</u>	<u>\$ 91,649,501</u>
-	-	87,677,775	87,677,775
26,206	-	-	26,206
-	-	2,824,248	2,824,248
<u>26,206</u>	<u>-</u>	<u>90,502,023</u>	<u>90,528,229</u>
-	919,188	-	919,188
202,084	-	-	202,084
<u>202,084</u>	<u>919,188</u>	<u>-</u>	<u>1,121,272</u>
<u>\$ 228,290</u>	<u>\$ 919,188</u>	<u>\$ 90,502,023</u>	<u>\$ 91,649,501</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES/(DEFICITS)
 ALL EXPENDABLE TRUST FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Children Trust</u>	<u>Unclaimed Monies</u>	<u>Bluecoat Expendable Trust</u>	<u>Total</u>
Revenues:				
Investment income	\$ -	\$ -	\$ 943	\$ 943
Other	<u>1,880</u>	<u>-</u>	<u>-</u>	<u>1,880</u>
Total revenues	<u>1,880</u>	<u>-</u>	<u>943</u>	<u>2,823</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,880	-	943	2,823
Fund balances (deficits), January 1.	<u>(1,363)</u>	<u>160,952</u>	<u>39,672</u>	<u>199,261</u>
Fund balances, December 31.	<u><u>\$ 517</u></u>	<u><u>\$ 160,952</u></u>	<u><u>\$ 40,615</u></u>	<u><u>\$ 202,084</u></u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN TRUST FUND**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 600	\$ -	\$ (600)
Total revenues	<u>600</u>	<u>-</u>	<u>(600)</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Other	517	-	517
Total legislative and executive	<u>517</u>	<u>-</u>	<u>517</u>
Total expenditures.	<u>517</u>	<u>-</u>	<u>517</u>
Excess of revenues over expenditures	83	-	(83)
Fund balance, January 1.	<u>517</u>	<u>517</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 600</u>	<u>\$ 517</u>	<u>\$ (83)</u>

ERIE COUNTY, OHIO

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
UNCLAIMED MONIES FUND**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Other	\$ 40,000	\$ 41,934	\$ 1,934
Total revenues	<u>40,000</u>	<u>41,934</u>	<u>1,934</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Other	120,000	76,573	43,427
Total legislative and executive.	<u>120,000</u>	<u>76,573</u>	<u>43,427</u>
Total expenditures	<u>120,000</u>	<u>76,573</u>	<u>43,427</u>
Deficiency of revenues under expenditures.	(80,000)	(34,639)	45,361
Fund balance, January 1	<u>221,797</u>	<u>221,797</u>	<u>-</u>
Fund balance, December 31	<u>\$ 141,797</u>	<u>\$ 187,158</u>	<u>\$ 45,361</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BLUECOAT EXPENDABLE TRUST FUND

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Investment income	\$ 1,000	\$ 958	\$ (42)
Total revenues	<u>1,000</u>	<u>958</u>	<u>(42)</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,000	958	(42)
Fund balance, January 1	<u>39,650</u>	<u>39,650</u>	<u>-</u>
Fund balance, December 31	<u>\$ 40,650</u>	<u>\$ 40,608</u>	<u>\$ (42)</u>

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TOTAL EXPENDABLE TRUST FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 600	\$ -	\$ (600)
Investment income	1,000	958	(42)
Other	40,000	41,934	1,934
Total revenues	<u>41,600</u>	<u>42,892</u>	<u>1,292</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Other	120,517	76,573	43,944
Total legislative and executive.	<u>120,517</u>	<u>76,573</u>	<u>43,944</u>
Total expenditures	<u>120,517</u>	<u>76,573</u>	<u>43,944</u>
Deficiency of revenues under expenditures.	(78,917)	(33,681)	45,236
Fund balance, January 1.	<u>261,964</u>	<u>261,964</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 183,047</u>	<u>\$ 228,283</u>	<u>\$ 45,236</u>

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ERIE COUNTY, OHIO

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Balance January 1, 2002	Additions	Reductions	Balance December 31, 2002
<u>State of Ohio</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 61,537	\$ 24,469	\$ (61,537)	\$ 24,469
Total assets	<u>\$ 61,537</u>	<u>\$ 24,469</u>	<u>\$ (61,537)</u>	<u>\$ 24,469</u>
Liabilities:				
Due to other governments	\$ 61,537	\$ 24,469	\$ (61,537)	\$ 24,469
Total liabilities	<u>\$ 61,537</u>	<u>\$ 24,469</u>	<u>\$ (61,537)</u>	<u>\$ 24,469</u>
 <u>Real Estate Tax</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 2,084,035	\$ 2,497,608	\$ (2,084,035)	\$ 2,497,608
Taxes receivable.	63,957,338	63,382,207	(63,957,338)	63,382,207
Due from other governments	743,442	108,006	(743,442)	108,006
Total assets	<u>\$ 66,784,815</u>	<u>\$ 65,987,821</u>	<u>\$ (66,784,815)</u>	<u>\$ 65,987,821</u>
Liabilities:				
Due to other governments	\$ 66,784,815	\$ 65,987,821	\$ (66,784,815)	\$ 65,987,821
Total liabilities	<u>\$ 66,784,815</u>	<u>\$ 65,987,821</u>	<u>\$ (66,784,815)</u>	<u>\$ 65,987,821</u>
 <u>General Personal Tax</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 1,170,682	\$ 320,159	\$ (1,170,682)	\$ 320,159
Taxes receivable.	18,073,613	16,307,246	(18,073,613)	16,307,246
Total assets	<u>\$ 19,244,295</u>	<u>\$ 16,627,405</u>	<u>\$ (19,244,295)</u>	<u>\$ 16,627,405</u>
Liabilities:				
Due to other governments	\$ 19,244,295	\$ 16,627,405	\$ (19,244,295)	\$ 16,627,405
Total liabilities	<u>\$ 19,244,295</u>	<u>\$ 16,627,405</u>	<u>\$ (19,244,295)</u>	<u>\$ 16,627,405</u>
 <u>Cigarette Tax</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 1,037	\$ 258	\$ (1,037)	\$ 258
Total assets	<u>\$ 1,037</u>	<u>\$ 258</u>	<u>\$ (1,037)</u>	<u>\$ 258</u>
Liabilities:				
Due to other governments	\$ 1,037	\$ 258	\$ (1,037)	\$ 258
Total liabilities	<u>\$ 1,037</u>	<u>\$ 258</u>	<u>\$ (1,037)</u>	<u>\$ 258</u>

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ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Balance January 1, 2002	Additions	Reductions	Balance December 31, 2002
<u>Trailer Tax</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 26,326	\$ 27,873	\$ (26,326)	\$ 27,873
Total assets	<u>\$ 26,326</u>	<u>\$ 27,873</u>	<u>\$ (26,326)</u>	<u>\$ 27,873</u>
Liabilities:				
Due to other governments	\$ 26,326	\$ 27,873	\$ (26,326)	\$ 27,873
Total liabilities	<u>\$ 26,326</u>	<u>\$ 27,873</u>	<u>\$ (26,326)</u>	<u>\$ 27,873</u>
 <u>Undivided Local Government Income Tax</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ -	\$ (10)	\$ -	\$ (10)
Due from other governments	-	10	-	10
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities:				
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Payroll</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 34,834	\$ (29,005)	\$ (34,834)	\$ (29,005)
Due from other governments	-	29,005	-	29,005
Total assets	<u>\$ 34,834</u>	<u>\$ -</u>	<u>\$ (34,834)</u>	<u>\$ -</u>
Liabilities:				
Deposits held and due to others	\$ 34,834	\$ -	\$ (34,834)	\$ -
Total liabilities	<u>\$ 34,834</u>	<u>\$ -</u>	<u>\$ (34,834)</u>	<u>\$ -</u>
 <u>Undivided Auto Registration</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ -	\$ 9,775	\$ -	\$ 9,775
Total assets	<u>\$ -</u>	<u>\$ 9,775</u>	<u>\$ -</u>	<u>\$ 9,775</u>
Liabilities:				
Due to other governments	\$ -	\$ 9,775	\$ -	\$ 9,775
Total liabilities	<u>\$ -</u>	<u>\$ 9,775</u>	<u>\$ -</u>	<u>\$ 9,775</u>
 <u>Inheritance Tax</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 436,451	\$ 438,994	\$ (436,451)	\$ 438,994
Total assets	<u>\$ 436,451</u>	<u>\$ 438,994</u>	<u>\$ (436,451)</u>	<u>\$ 438,994</u>
Liabilities:				
Due to other governments	\$ 436,451	\$ 438,994	\$ (436,451)	\$ 438,994
Total liabilities	<u>\$ 436,451</u>	<u>\$ 438,994</u>	<u>\$ (436,451)</u>	<u>\$ 438,994</u>

-continued

ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Balance January 1, 2002	Additions	Reductions	Balance December 31, 2002
<u>Fines</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 168,042	\$ 23,690	\$ (168,042)	\$ 23,690
Total assets	<u>\$ 168,042</u>	<u>\$ 23,690</u>	<u>\$ (168,042)</u>	<u>\$ 23,690</u>
Liabilities:				
Due to other governments	\$ 168,042	\$ 23,690	\$ (168,042)	\$ 23,690
Total liabilities	<u>\$ 168,042</u>	<u>\$ 23,690</u>	<u>\$ (168,042)</u>	<u>\$ 23,690</u>
 <u>Township Gasoline</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 26,677	\$ -	\$ (26,677)	\$ -
Total assets	<u>\$ 26,677</u>	<u>\$ -</u>	<u>\$ (26,677)</u>	<u>\$ -</u>
Liabilities:				
Due to other governments	\$ 26,677	\$ -	\$ (26,677)	\$ -
Total liabilities	<u>\$ 26,677</u>	<u>\$ -</u>	<u>\$ (26,677)</u>	<u>\$ -</u>
 <u>Erie County General Health District</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 1,584,686	\$ 2,131,358	\$ (1,584,686)	\$ 2,131,358
Total assets	<u>\$ 1,584,686</u>	<u>\$ 2,131,358</u>	<u>\$ (1,584,686)</u>	<u>\$ 2,131,358</u>
Liabilities:				
Due to other governments	\$ 1,584,686	\$ 2,131,358	\$ (1,584,686)	\$ 2,131,358
Total liabilities	<u>\$ 1,584,686</u>	<u>\$ 2,131,358</u>	<u>\$ (1,584,686)</u>	<u>\$ 2,131,358</u>
 <u>ADAMHS Board</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 2,018,349	\$ 2,339,230	\$ (2,018,349)	\$ 2,339,230
Total assets	<u>\$ 2,018,349</u>	<u>\$ 2,339,230</u>	<u>\$ (2,018,349)</u>	<u>\$ 2,339,230</u>
Liabilities:				
Due to other governments	\$ 2,018,349	\$ 2,339,230	\$ (2,018,349)	\$ 2,339,230
Total liabilities	<u>\$ 2,018,349</u>	<u>\$ 2,339,230</u>	<u>\$ (2,018,349)</u>	<u>\$ 2,339,230</u>

-continued

ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Balance January 1, 2002	Additions	Reductions	Balance December 31, 2002
<u>Erie Regional Planning Commission</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 14,050	\$ 7,510	\$ (14,050)	\$ 7,510
Total assets	<u>\$ 14,050</u>	<u>\$ 7,510</u>	<u>\$ (14,050)</u>	<u>\$ 7,510</u>
Liabilities:				
Due to other governments	\$ 14,050	\$ 7,510	\$ (14,050)	\$ 7,510
Total liabilities	<u>\$ 14,050</u>	<u>\$ 7,510</u>	<u>\$ (14,050)</u>	<u>\$ 7,510</u>
 <u>Erie Soil and Water Conservation District</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 76,705	\$ 56,982	\$ (76,705)	\$ 56,982
Total assets	<u>\$ 76,705</u>	<u>\$ 56,982</u>	<u>\$ (76,705)</u>	<u>\$ 56,982</u>
Liabilities:				
Due to other governments	\$ 76,705	\$ 56,982	\$ (76,705)	\$ 56,982
Total liabilities	<u>\$ 76,705</u>	<u>\$ 56,982</u>	<u>\$ (76,705)</u>	<u>\$ 56,982</u>
 <u>Care Facility Residents</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ -	\$ 2,410	\$ -	\$ 2,410
Total assets	<u>\$ -</u>	<u>\$ 2,410</u>	<u>\$ -</u>	<u>\$ 2,410</u>
Liabilities:				
Due to other governments	\$ -	\$ 2,410	\$ -	\$ 2,410
Total liabilities	<u>\$ -</u>	<u>\$ 2,410</u>	<u>\$ -</u>	<u>\$ 2,410</u>
 <u>Clerk of Courts</u>				
Assets:				
Cash in segregated accounts.	\$ 2,221,848	\$ 2,427,327	\$ (2,221,848)	\$ 2,427,327
Total assets	<u>\$ 2,221,848</u>	<u>\$ 2,427,327</u>	<u>\$ (2,221,848)</u>	<u>\$ 2,427,327</u>
Liabilities:				
Deposits held and due to others	\$ 2,221,848	\$ 2,427,327	\$ (2,221,848)	\$ 2,427,327
Total liabilities	<u>\$ 2,221,848</u>	<u>\$ 2,427,327</u>	<u>\$ (2,221,848)</u>	<u>\$ 2,427,327</u>

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ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Balance January 1, 2002	Additions	Reductions	Balance December 31, 2002
<u>County Court</u>				
Assets:				
Cash in segregated accounts.	\$ 6,360	\$ 5,737	\$ (6,360)	\$ 5,737
Total assets	<u>\$ 6,360</u>	<u>\$ 5,737</u>	<u>\$ (6,360)</u>	<u>\$ 5,737</u>
Liabilities:				
Deposits held and due to others	\$ 6,360	\$ 5,737	\$ (6,360)	\$ 5,737
Total liabilities	<u>\$ 6,360</u>	<u>\$ 5,737</u>	<u>\$ (6,360)</u>	<u>\$ 5,737</u>
 <u>Domestic Relations</u>				
Assets:				
Cash in segregated accounts.	\$ 12,606	\$ -	\$ (12,606)	\$ -
Total assets	<u>\$ 12,606</u>	<u>\$ -</u>	<u>\$ (12,606)</u>	<u>\$ -</u>
Liabilities:				
Deposits held and due to others	\$ 12,606	\$ -	\$ (12,606)	\$ -
Total liabilities	<u>\$ 12,606</u>	<u>\$ -</u>	<u>\$ (12,606)</u>	<u>\$ -</u>
 <u>Probate Court</u>				
Assets:				
Cash in segregated accounts.	\$ 19,187	\$ 15,467	\$ (19,187)	\$ 15,467
Total assets	<u>\$ 19,187</u>	<u>\$ 15,467</u>	<u>\$ (19,187)</u>	<u>\$ 15,467</u>
Liabilities:				
Deposits held and due to others	\$ 19,187	\$ 15,467	\$ (19,187)	\$ 15,467
Total liabilities	<u>\$ 19,187</u>	<u>\$ 15,467</u>	<u>\$ (19,187)</u>	<u>\$ 15,467</u>
 <u>Prosecutor</u>				
Assets:				
Cash in segregated accounts.	\$ 14,035	\$ 8,280	\$ (14,035)	\$ 8,280
Total assets	<u>\$ 14,035</u>	<u>\$ 8,280</u>	<u>\$ (14,035)</u>	<u>\$ 8,280</u>
Liabilities:				
Deposits held and due to others	\$ 14,035	\$ 8,280	\$ (14,035)	\$ 8,280
Total liabilities	<u>\$ 14,035</u>	<u>\$ 8,280</u>	<u>\$ (14,035)</u>	<u>\$ 8,280</u>

-continued

ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

	Balance January 1, 2002	Additions	Reductions	Balance December 31, 2002
<u>Sheriff</u>				
Assets:				
Cash in segregated accounts	\$ 119,199	\$ 309,213	\$ (119,199)	\$ 309,213
Total assets	<u>\$ 119,199</u>	<u>\$ 309,213</u>	<u>\$ (119,199)</u>	<u>\$ 309,213</u>
Liabilities:				
Deposits held and due to others	\$ 119,199	\$ 309,213	\$ (119,199)	\$ 309,213
Total liabilities	<u>\$ 119,199</u>	<u>\$ 309,213</u>	<u>\$ (119,199)</u>	<u>\$ 309,213</u>
 <u>Human Services</u>				
Assets:				
Cash in segregated accounts	\$ 102,030	\$ -	\$ (102,030)	\$ -
Total assets	<u>\$ 102,030</u>	<u>\$ -</u>	<u>\$ (102,030)</u>	<u>\$ -</u>
Liabilities:				
Deposits held and due to others	\$ 102,030	\$ -	\$ (102,030)	\$ -
Total liabilities	<u>\$ 102,030</u>	<u>\$ -</u>	<u>\$ (102,030)</u>	<u>\$ -</u>
 <u>Care Facility</u>				
Assets:				
Cash in segregated accounts	\$ 47,422	\$ 41,021	\$ (47,422)	\$ 41,021
Total assets	<u>\$ 47,422</u>	<u>\$ 41,021</u>	<u>\$ (47,422)</u>	<u>\$ 41,021</u>
Liabilities:				
Deposits held and due to others	\$ 47,422	\$ 41,021	\$ (47,422)	\$ 41,021
Total liabilities	<u>\$ 47,422</u>	<u>\$ 41,021</u>	<u>\$ (47,422)</u>	<u>\$ 41,021</u>
 <u>Family Court</u>				
Assets:				
Cash in segregated accounts	\$ -	\$ 17,203	\$ -	\$ 17,203
Total assets	<u>\$ -</u>	<u>\$ 17,203</u>	<u>\$ -</u>	<u>\$ 17,203</u>
Liabilities:				
Deposits held and due to others	\$ -	\$ 17,203	\$ -	\$ 17,203
Total liabilities	<u>\$ -</u>	<u>\$ 17,203</u>	<u>\$ -</u>	<u>\$ 17,203</u>
 <u>Total Agency Funds</u>				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$ 7,703,411	\$ 7,851,301	\$ (7,703,411)	\$ 7,851,301
Cash in segregated accounts	2,542,687	2,824,248	(2,542,687)	2,824,248
Taxes receivable	82,030,951	79,689,453	(82,030,951)	79,689,453
Due from other governments	743,442	137,021	(743,442)	137,021
Total assets	<u>\$ 93,020,491</u>	<u>\$ 90,502,023</u>	<u>\$ (93,020,491)</u>	<u>\$ 90,502,023</u>
Liabilities:				
Due to other governments	\$ 90,442,970	\$ 87,677,775	\$ (90,442,970)	\$ 87,677,775
Deposits held and due to others	2,577,521	2,824,248	(2,577,521)	2,824,248
Total liabilities	<u>\$ 93,020,491</u>	<u>\$ 90,502,023</u>	<u>\$ (93,020,491)</u>	<u>\$ 90,502,023</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group 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, 2002

General fixed assets:	
Land	\$ 1,669,372
Buildings and improvements	25,437,851
Vehicles and equipment.	8,487,993
Construction in progress	<u>7,690,976</u>
Total general fixed assets	<u>\$ 43,286,192</u>

Investment in general fixed assets by source:

Acquired after January 1, 1989:	
General Fund.	\$ 4,899,831
Special revenue funds	2,118,065
Capital projects funds	<u>24,176,915</u>
Total acquisitions after January 1, 1989.	31,194,811
Acquisitions prior to January 1, 1989	<u>12,091,381</u>
Total investment in general fixed assets.	<u>\$ 43,286,192</u>

ERIE COUNTY, OHIO

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

Function and Activity	Restated Balance January 1, 2002	Additions	Deletions	Balance December 31, 2002
General government:				
Legislative and executive:				
Commissioners.	\$ 719,731	\$ 42,574	\$ (32,113)	\$ 730,192
Planning and development.	23,026	1,362	(1,027)	23,361
Microfilm	12,798	757	(571)	12,984
Auditor.	478,698	28,316	(21,358)	485,656
Treasurer.	32,892	1,946	(1,468)	33,370
Prosecutor	79,804	4,721	(3,561)	80,964
Title administration	13,954	825	(623)	14,156
Board of elections	162,521	9,614	(7,251)	164,884
Building maintenance	746,938	44,183	(33,326)	757,795
Recorder	133,741	7,911	(5,967)	135,685
Tax map	752,728	44,526	(33,585)	763,669
Judicial:				
Common pleas court	19,932	1,179	(889)	20,222
Family court	166,639	9,857	(7,435)	169,061
Probate court.	99,531	5,888	(4,441)	100,978
Clerk of courts	101,160	5,984	(4,513)	102,631
County court	33,451	1,979	(1,492)	33,938
Public safety:				
Adult probation.	90,265	5,339	(4,027)	91,577
Detention/diagnostic center	61,563	3,642	(2,747)	62,458
Coroner.	687	41	(31)	697
Sheriff	1,412,869	83,575	(63,039)	1,433,405
Public defender.	25,431	1,504	(1,135)	25,800
Youth services subsidy.	13,746	813	(613)	13,946
Emergency management	60,858	3,600	(2,715)	61,743
Public works:				
Engineer	1,979,448	117,091	(88,319)	2,008,220
Health:				
Dog and kennel	88,437	5,231	(3,946)	89,722
Mental retardation	610,106	36,089	(27,221)	618,974
Human services:				
Veteran's relief	19,932	1,179	(889)	20,222
Public assistance	425,499	25,169	(18,985)	431,683
Other:				
Buildings and grounds	27,680,905	7,117,294	-	34,798,199
Total general fixed assets	<u>\$ 36,047,290</u>	<u>\$ 7,612,189</u>	<u>\$ (373,287)</u>	<u>\$ 43,286,192</u>

ERIE COUNTY, OHIO

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

DECEMBER 31, 2002

Function and Activity	Land	Buildings and Improvements	Vehicles and Equipment	Total
General government:				
Legislative and executive:				
Commissioners	\$ -	\$ -	\$ 730,192	\$ 730,192
Planning and development	-	-	23,361	23,361
Microfilm	-	-	12,984	12,984
Auditor	-	-	485,656	485,656
Treasurer	-	-	33,370	33,370
Prosecutor	-	-	80,964	80,964
Title administration	-	-	14,156	14,156
Board of elections	-	-	164,884	164,884
Building maintenance	-	-	757,795	757,795
Recorder	-	-	135,685	135,685
Tax map	-	-	763,669	763,669
Judicial:				
Common pleas court	-	-	20,222	20,222
Family court	-	-	169,061	169,061
Probate court	-	-	100,978	100,978
Clerk of courts	-	-	102,631	102,631
County court	-	-	33,938	33,938
Public safety:				
Adult probation	-	-	91,577	91,577
Detention/diagnostic center	-	-	62,458	62,458
Coroner	-	-	697	697
Sheriff	-	-	1,433,405	1,433,405
Public defender	-	-	25,800	25,800
Youth services subsidy	-	-	13,946	13,946
Emergency management	-	-	61,743	61,743
Public works:				
Engineer	-	-	2,008,220	2,008,220
Health:				
Dog and kennel	-	-	89,722	89,722
Mental retardation	-	-	618,974	618,974
Human services:				
Veteran's relief	-	-	20,222	20,222
Public assistance	-	-	431,683	431,683
Other:				
Buildings and grounds	1,669,372	33,128,827	-	34,798,199
Total general fixed assets	<u>\$ 1,669,372</u>	<u>\$ 33,128,827</u>	<u>\$ 8,487,993</u>	<u>\$ 43,286,192</u>

STATISTICAL SECTION

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STATISTICAL SECTION

THE FOLLOWING UNAUDITED STATISTICAL TABLES
REFLECT ECONOMIC AND SOCIAL DATA FINANCIAL TRENDS
AND FISCAL CAPACITY OF THE COUNTY

ERIE COUNTY, OHIO

GENERAL FUND EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
General Government	\$ 12,089,283	\$ 12,104,759	\$ 12,145,294	\$ 10,761,434
Public Safety	7,531,096	7,883,625	6,987,764	6,278,029
Public Works	451,217	576,714	1,138,923	629,508
Health	192,630	152,919	137,053	106,644
Human Services	609,119	508,091	437,553	2,104,627
Conservation and Recreation	378,319	388,186	117,520	113,000
Transportation	-	-	-	29,847
Other	-	212,465	30,072	1,231,476
Capital Outlay	67,969	-	715,677	745,248
Intergovernmental	-	-	-	18,570
Debt Service	<u>99,876</u>	<u>65,528</u>	<u>64,195</u>	<u>65,529</u>
TOTAL	<u>\$ 21,419,509</u>	<u>\$ 21,892,287</u>	<u>\$ 21,774,051</u>	<u>\$ 22,083,912</u>

Source: Erie County Auditor's Office

TABLE 1

<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$ 9,495,865	\$ 8,302,447	\$ 8,525,545	\$ 7,572,599	\$ 7,203,396	\$ 7,153,707
7,395,967	5,800,747	5,643,704	5,405,790	4,700,864	4,292,390
448,888	407,624	187,286	127,979	106,268	125,399
113,765	149,549	111,203	98,414	68,941	94,776
1,726,794	1,210,666	651,129	846,916	258,872	277,987
256,102	326,531	371,474	-	-	-
-	-	-	-	-	-
465,420	7,014	1,444,751	1,349,889	888,263	1,277,174
562,385	916,307	14,394	-	127,641	80,465
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 20,465,186</u>	<u>\$ 17,120,885</u>	<u>\$ 16,949,486</u>	<u>\$ 15,401,587</u>	<u>\$ 13,354,245</u>	<u>\$ 13,301,898</u>

ERIE COUNTY, OHIO

**GENERAL FUND REVENUES BY SOURCE
LAST TEN FISCAL YEARS**

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Taxes	\$ 15,234,846	\$ 14,510,752	\$ 14,357,817	\$ 13,948,058
Charges for Services	1,435,962	1,846,460	1,336,575	1,475,458
Licenses and Permits	7,996	7,885	9,097	9,912
Fines and Forfeitures	715,834	766,045	564,443	519,653
Special Assessments	424,758	80,008	50,177	16,629
Intergovernmental	3,393,116	2,897,520	3,214,586	2,823,675
Investment Income	1,089,657	1,837,799	2,360,961	2,162,012
Rental Income	166,036	177,754	179,154	-
Other	<u>1,343,982</u>	<u>911,632</u>	<u>930,921</u>	<u>1,251,774</u>
TOTAL	<u>\$ 23,812,187</u>	<u>\$ 23,035,855</u>	<u>\$ 23,003,731</u>	<u>\$ 22,207,171</u>

Source: Erie County Auditor's Office

TABLE 2

<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$ 13,198,122	\$ 12,433,605	\$ 12,229,588	\$ 11,669,791	\$ 10,529,377	\$ 8,494,660
1,429,798	1,525,036	1,229,001	1,242,496	1,269,373	1,237,932
10,304	12,027	12,200	12,150	12,008	13,640
479,475	428,657	474,275	409,613	449,748	393,229
-	-	-	-	-	-
2,966,011	2,546,557	2,023,098	1,896,716	1,942,681	1,484,477
2,428,958	1,985,130	2,117,606	2,187,128	1,266,483	837,146
-	-	-	-	-	-
<u>148,794</u>	<u>33,932</u>	<u>1,357,383</u>	<u>1,100,402</u>	<u>1,941,231</u>	<u>2,384,471</u>
<u>\$ 20,661,462</u>	<u>\$ 18,964,944</u>	<u>\$ 19,443,151</u>	<u>\$ 18,518,296</u>	<u>\$ 17,410,901</u>	<u>\$ 14,845,555</u>

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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
2001/2002	\$ 3,035,598	\$ 2,977,719	98.09%	\$ 98,423	\$ 3,076,142	101.34%	\$ 62,901
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

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	
	Assessed	Estimated Actual (1)	Assessed	Estimated Actual (1)
2001/2002	\$ 1,410,457,570	\$ 4,029,878,771	\$ 205,392,223	\$ 821,568,892
2000/2001	1,354,302,480	3,869,435,657	204,653,773	818,615,092
1999/2000	1,175,836,450	3,359,532,714	195,011,075	780,044,300
1998/1999	1,154,113,100	3,297,466,000	180,529,026	722,116,104
1997/1998	1,014,287,240	2,897,963,543	172,933,838	691,735,352
1996/1997	980,944,740	2,802,699,257	161,143,682	644,574,728
1995/1996	970,247,560	2,772,135,886	156,999,096	376,496,633
1994/1995	791,270,511	2,260,772,889	172,837,982	414,479,572
1993/1994	814,993,950	2,328,554,143	155,582,205	372,714,479
1992/1993	794,164,320	2,269,006,880	164,926,018	395,096,770

Source: Erie County Auditor's Office

- (1) Estimated Actual values are calculated based on the following percentages for tax year 2001:
 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.

TABLE 4

Public Utility		Totals		Assessed Value as a Percentage of Estimated Actual Value
Assessed	Estimated Actual (1)	Assessed	Estimated Actual (1)	
\$ 82,149,870	\$ 93,352,125	\$ 1,697,999,663	\$ 4,944,799,788	34.34%
101,321,800	115,138,409	1,660,278,053	4,803,189,158	34.57%
107,571,880	122,240,773	1,478,419,405	4,261,817,787	34.69%
103,396,910	117,496,489	1,438,039,036	4,137,078,593	34.76%
98,893,220	112,378,659	1,286,114,298	3,702,077,554	34.74%
97,459,610	110,749,557	1,239,548,032	3,558,023,542	34.84%
111,230,030	222,464,460	1,238,476,686	3,371,096,979	36.74%
142,799,835	285,599,670	1,106,908,328	2,960,852,131	37.38%
94,714,990	189,429,980	1,065,291,145	2,890,698,602	36.85%
103,177,090	206,354,180	1,062,267,428	2,870,457,830	37.01%

ERIE COUNTY, OHIO

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

<u>Levy Year/Collection Year</u>	<u>2001/2002</u>	<u>2000/2001</u>	<u>1999/2000</u>	<u>1998/1999</u>
COUNTY ENTITY:				
General Fund	\$ 2.30	\$ 2.30	\$ 2.30	\$ 2.30
Bond Retirement	-	-	-	-
Total County Entity	2.30	2.30	2.30	2.30
OTHER ENTITIES:				
General Health District	1.00	1.00	1.00	1.00
Community Mental Health	1.00	1.00	1.00	1.00
Retarded Persons	2.50	2.50	2.50	2.50
Metro Park District	1.00	1.00	1.00	1.00
Senior Services	0.50	0.50	0.50	0.50
TOTAL COUNTY-WIDE RATES	\$ 8.30	\$ 8.30	\$ 8.30	\$ 8.30
SCHOOL DISTRICTS:				
Berlin-Milan Local S.D.	\$ 58.15	\$ 58.15	\$ 58.26	\$ 59.06
Margaretta Local S.D.	56.80	56.80	56.80	56.80
Perkins Local S.D.	60.90	60.90	58.00	58.80
Vermilion Local S.D.	64.00	65.75	65.89	67.54
Kelleys Island Local S.D.	16.35	18.02	18.02	18.82
Huron City S.D.	66.83	66.83	67.10	68.00
Sandusky City S.D.	65.20	65.20	66.04	66.84
Firelands Local S.D.	51.09	51.30	52.70	-
Western Reserve Local S.D.	34.60	34.60	34.98	-
Bellevue City S.D.	39.30	40.00	40.60	-
Monroeville Local S.D.	48.10	48.50	50.91	-
Joint Vocational S.D.	3.95	3.95	3.95	3.95
TOWNSHIPS:				
Berlin Township	6.30	5.30	5.30	5.30
Florence Township	6.10	6.10	6.10	6.10
Groton Township	5.75	5.75	5.75	5.75
Huron Township	5.14	5.14	5.14	5.30
Margaretta Township	10.65	10.65	10.65	10.65
Milan Township	5.30	5.30	5.30	5.30
Oxford Township	4.50	4.50	3.50	3.50
Perkins Township	10.20	10.20	10.20	10.20
Vermilion Township	4.10	4.10	4.10	4.10
MUNICIPALITIES:				
Bay View Village	16.00	16.00	16.00	16.00
Berlin Heights Village	11.50	11.50	11.50	11.50
Castalia Village	10.66	10.66	10.66	10.66
Kelleys Island Village	10.15	15.65	18.15	18.15
Milan Village	8.80	8.80	8.80	8.80
Bellevue City	6.10	6.10	6.10	-
Huron City	4.90	4.90	4.90	4.90
Vermilion City	10.75	10.75	10.75	10.75
Sandusky City	5.51	5.51	5.51	5.51

Source: Erie County Auditor's Office
(1) Includes 1.00 mill for Vermilion River Ambulance

TABLE 5

1997/1998	1996/1997	1995/1996	1994/1995	1993/1994	1992/1993
\$ 2.30	\$ 2.30	\$ 2.30	\$ 2.30	\$ 2.30	\$ 2.30
-	-	-	0.20	0.20	0.20
2.30	2.30	2.30	2.50	2.50	2.50
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00
2.50	2.50	2.50	2.50	2.50	2.50
1.00	1.00	1.00	1.00	1.00	1.00
0.50	-	-	-	-	-
<u>\$ 8.30</u>	<u>\$ 7.80</u>	<u>\$ 7.80</u>	<u>\$ 8.00</u>	<u>\$ 8.00</u>	<u>\$ 8.00</u>
\$ 58.15	\$ 58.15	\$ 54.45	\$ 52.45	\$ 52.45	\$ 52.45
49.05	49.05	49.05	49.05	50.05	50.05
59.27	59.27	59.80	54.90	54.90	54.90
59.55	59.55	60.35	60.35	60.35	60.25
18.85	18.85	18.85	18.85	18.85	18.85
66.76	66.76	61.44	61.55	61.55	60.75
66.84	66.84	63.10	63.10	63.10	57.70
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3.95	3.95	3.95	3.95	3.95	3.95
5.30	5.30	5.30	5.30	4.30	4.30
6.10	6.10 (1)	5.10	5.10	5.10	5.10
5.75	5.75	5.75	5.75	5.75	5.75
4.80	4.80	4.80	4.80	4.80	4.80
7.70	7.70	7.70	7.45	7.45	7.45
5.30	5.30	5.30	5.30	5.30	5.30
3.50	3.50	3.50	3.50	3.50	3.50
10.20	10.20	9.95	9.95	9.95	9.95
3.10	3.10	3.10	3.10	3.10	3.10
16.00	16.00	16.00	16.00	16.00	16.00
11.50	11.50	11.50	11.50	7.50	9.20
10.66	10.66	10.65	10.65	10.65	13.65
20.90	20.90	24.50	24.50	24.50	24.50
8.80	8.80	8.80	4.80	4.80	4.80
-	-	-	-	-	-
4.40	4.40	6.80	6.80	6.80	6.80
10.75	10.75	10.75	10.75	10.75	10.75
4.25	4.25	4.25	4.25	4.25	4.25

ERIE COUNTY, OHIO

SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Levy Year/ Collection Year	Current Assessments Levied	Total Assessments Collected	Total Assessments Collected as a Percent of Current Assessments Levied	Accumulated Delinquencies
2001/2002	\$ 997,134	\$ 965,663	96.84%	\$ 150,949
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

Source: Erie County Auditor's Office

ERIE COUNTY, OHIO

COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2002

Direct legal debt limitation (1):		
3.0% of assessed valuation not in excess of \$100,000,000		\$ 3,000,000
1.5% of assessed valuation in excess of \$100,000,000 and not in excess of \$300,000,000		3,000,000
2.5% of assessed valuation in excess of \$300,000,000		<u>34,949,992</u>
Total direct legal debt limitation		40,949,992
Total of all County debt outstanding	50,548,554	
Less: Exempt debt		
General obligation bonds-self supported	(23,738,345)	
Special assessment bonds	(4,082,171)	
OWDA loans	(6,884,516)	
OPWC loans	(558,522)	
Bond anticipation notes	<u>(5,775,000)</u>	
Total exempt debt	(41,038,554)	
Less: Amount available in debt service funds at December 31, 2002	<u>(294,955)</u>	
Total net indebtedness subject to direct legal debt limitation		<u>(9,215,045)</u>
Direct legal debt margin		<u>\$ 31,734,947</u>
Unvoted legal debt limitation (2)		\$ 16,979,997
Total net indebtedness subject to unvoted legal debt limitation		<u>(9,215,045)</u>
Total unvoted legal debt margin		<u>\$ 7,764,952</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) Unvoted legal debt limitation is equal to 1% of assessed valuation.

ERIE COUNTY, OHIO

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

Year	Total Population (1)	Total 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
2002	79,551	\$ 1,697,999,663	\$ 9,510,000	\$ 294,955	\$ 9,215,045	0.543%	\$ 115.84
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

(1) Source: United States Census

(2) Source: Erie County Auditor's Office

(3) Source: County financial statements (does not include enterprise debt, special assessment bonds or bond 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	General Obligation Interest	Total General Obligation Debt Service (1)	Total General Fund Expenditures	Ratio of Total General Bonded Debt Service Expenditures to Total General Fund Expenditures
2002	\$ 470,000	\$ 415,929	\$ 885,929	\$ 21,419,509	4.14%
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%

Source: Erie County Auditor's Office

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

ERIE COUNTY, OHIOCOMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
DECEMBER 31, 2002

	General Obligation Debt Outstanding	Percent Applicable to County	Amount Applicable to County
	<u> </u>	<u> </u>	<u> </u>
Direct Debt:			
Erie County	\$ 9,510,000	100.00%	\$ 9,510,000
	<u> </u>		<u> </u>
Overlapping Debt:			
Municipalities:			
Sandusky City	27,512,810	100.00%	27,512,810
Huron City	7,384,700	100.00%	7,384,700
School Districts:			
Sandusky City School District	1,395,000	100.00%	1,395,000
Huron City School District	<u>150,720</u>	100.00%	<u>150,720</u>
Total Overlapping Debt	<u>36,443,230</u>		<u>36,443,230</u>
Total Direct and Overlapping Debt	<u>\$ 45,953,230</u>		<u>\$ 45,953,230</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, 2002 (3)
2002	\$ 1,697,999,663	\$ 74,973,000	\$ 434,807,000
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

(1) Source: Erie County Auditor's Office

(2) Source: Ohio Department of Development

(3) Source: Federal Reserve Bank of Cleveland

ERIE COUNTY, OHIO

DEMOGRAPHIC INFORMATION
LAST TEN FISCAL YEARS

Population (1):

Year	Population
2002	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 =	48.73%
Female =	40,785 =	51.27%

2000

(Latest Age Distribution Information Available)

Age	Males		Females	
	Number	Percentage	Number	Percentage
Under 5 years	2,430	6.27%	2,379	5.83%
5 - 19 years	8,554	22.06%	8,232	20.19%
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):

	Erie County	State of Ohio	United States
2002	5.40%	5.50%	5.40%
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%

Housing (1):

Total units	35,909
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(1) Source: U.S. Census Bureau

(2) Source: Ohio Bureau of Employment Services

ERIE COUNTY, OHIO

PRINCIPAL TAXPAYERS
DECEMBER 31, 2002

Taxpayer	Business	Assessed Valuation	Percent of Total Assessed Valuation
Cedar Fair L.P.	Amusement Park	56,314,460	3.32%
Visteon Corporation	Automotive Parts	26,563,570	1.56%
Ohio Edison Company	Electric Utility	26,527,010	1.56%
Delphi Automotive Systems	Automobile Manufacturer	19,315,140	1.14%
Norfolk & Western Railway Company	Railroad	11,791,590	0.69%
American Transmission Systems, Inc.	Transmission Manufacturer	9,687,110	0.57%
The Glidden Company	Paint and Coatings Manufacturer	8,712,800	0.51%
Sandusky Mall Company	Shopping Mall	7,629,220	0.45%
Conagra, Inc.	Agricultural Products Processor	7,594,271	0.45%
Ohio Bell	Telephone Utility	7,366,100	0.43%
Great Bear Lodge of Sandusky, LLC	Tourist Resort	7,169,030	0.42%
Sandusky International	Centrifugal Castings	7,104,350	0.42%
S & S Realty Ltd.	Real Estate	6,322,690	0.37%
Meijer Incorporated	Retail Department Store	5,735,320	0.34%
Fort James Operating Company	Paper Products	5,316,360	0.31%
All Other Taxpayers		1,484,850,642	87.46%
Total Assessed Value		\$ 1,697,999,663	100.00%

Source: Erie County Auditor's Office

ERIE COUNTY, OHIOMISCELLANEOUS STATISTICS
DECEMBER 31, 2002

Year of Incorporation	1838
Form of Government	Board of County Commissioners
County Seat	Sandusky, Ohio
Area in 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>Enrollment-Fall 2002</u>
Bowling Green State University-Firelands Branch	1,475
Hospitals:	<u>Number of Beds</u>
Firelands Community Hospital	543
Firelands Mental Health Center	28
Largest Employers:	<u>Number of Employees</u>
Cedar Point (Seasonal)	4,700
Cedar Point (Year Round)	420
General Motors Corporation	1,275
Visteon Corporation	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, OHIOCOUNTY AUDITORS
1838 to PRESENT

Erie County, Ohio was formed March 16, 1838, and the following Auditors have since 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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**Auditor of State
Betty Montgomery**

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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
SEPTEMBER 4, 2003**