



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**ERIE COUNTY
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**ERIE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disburse- ments	Non-Cash Disburse- ments
UNITED STATES DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education:</i>				
Food Distribution, Commodities:				
Detention Home	222-1664	10.550		\$2,723
MRDD Board	222-1652			1,353
Total Food Distribution				<u>4,076</u>
<i>Nutrition Cluster:</i>				
School Breakfast Program:				
Detention Home	07474005PU	10.553	9,418	
School Lunch Program:				
MRDD Board	065961-03PU	10.555	1,752	
Detention Home	074740-04PU		14,129	
Total School Lunch Program			<u>15,881</u>	
Total Department of Agriculture - Special Education Cluster			<u>25,299</u>	
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development:</i>				
Community Development Block Grant -				
Small Cities Program and Emergency Shelter Program	B-F-96-021-1	14.228	41,000	
	B-F-97-021-1		163,139	
	B-F-98-021-1		49,864	
	B-C-98-021-1		219,290	
	B-L-99-021-1		88,700	
Total Department of Housing and Urban Development			<u>561,993</u>	
UNITED STATES DEPARTMENT OF JUSTICE				
Drug Court Discretionary Grant Program				
Subtotal Direct Programs	98-CD-VX-0149	16.585	123,645	
<i>Passed Through Ohio Attorney General's Office:</i>				
Crime Victims Assistance				
	00VAGENE046	16.575	7,119	
	98VAGENE046X		22,757	
	99VAGENE046		21,586	
	99VAGENE046X		10,520	
Total Crime Victims Assistance			<u>61,982</u>	
<i>Passed Through Ohio Office of Criminal Justice Services:</i>				
Byrne Formula Grant Program				
	99DGA017005	16.579	27,300	
	98DGA017005		110,876	
Total Byrne Formula Grant Program			<u>138,176</u>	
Juvenile Accountability Incentive Block Grants Program				
	98JB003A071	16.523	2,421	
Violence Against Women Formula Grant				
	97-WF-VA7-8104	16.588	8,889	
	98-WF-VA7-8104		28,895	
Total Violence Against Women Formula Grant			<u>37,784</u>	
Subtotal Pass-Through Programs			<u>240,363</u>	
Total Department of Justice			<u>364,008</u>	

(Continued)

ERIE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disburse- ments	Non-Cash Disburse- ments
UNITED STATES DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department Of Public Safety:</i>				
State and Community Highway Safety	1047.0	20.600	14,825	
	0751.0		13,110	
	PID 14383		<u>71,777</u>	
Total Department of Transportation			<u>99,712</u>	
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Passed Through Ohio Department Of Public Safety:</i>				
Emergency Management - State and Local Assistance	99PPACA	83.534	26,724	
Total Emergency Management			<u>26,724</u>	
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education - Grants to States	065961-6B-SF-99P	84.027	11,529	
Special Education - Preschool Grants	065961-PG-S1-99P	84.173	9,799	
Total Special Education Cluster			<u>21,328</u>	
<i>Passed Through Ohio Department of Health:</i>				
Special Education - Grants for Infants and Families with Disabilities	22-1-02-F-AN-392	84.181	159,994	
Total Department of Education			<u>181,322</u>	
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant	N/A	93.667	71,421	
Medical Assistance Program	780221	93.778	321,647	
<i>Passed Through Ohio Department of Health:</i>				
Prevention Health and Health Services Block Grant	22-1-02-P-BS-387	93.991	34,943	
Total Prevention Health and Health Services - Block Grant			<u>34,943</u>	
Total Department of Health and Human Services			<u>428,011</u>	
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$1,687,069</u>	<u>\$4,076</u>

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

**ERIE COUNTY
NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 1999, the County had no significant food commodities in inventory.

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

The County has established a revolving loan program to provide low-interest loans to businesses involved in economic development. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by equipment or other assets. At December 31, 1999, the gross amount of loans outstanding under this program was \$602,181. Delinquent amounts due are \$383,196, of which \$210,000 is in default.

NOTE D - MATCHING REQUIREMENTS

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

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

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

To the Board of Commissioners:

We have audited the financial statements of Erie County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 28, 2000. We did not audit the financial statements of Double S Industries, Inc., the County's discretely presented component unit, which was audited by other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of Double S Industries, Inc., were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether 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 28, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 28, 2000.

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

June 28, 2000



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO THE MAJOR FEDERAL PROGRAM 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, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. 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 generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance 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, 1999.

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. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 28, 2000.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of Erie County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 28, 2000. We did not audit the financial statements of Double S Industries, Inc., the County's discretely presented component unit, which were audited by other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

June 28, 2000

**ERIE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

**ERIE COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
1998-60522-001	Ohio Revised Code § 5705.41 (D) for not properly encumbering prior to incurring the expenditure	Corrected by September 30, 1999	Finding No Longer Valid, Client has implemented a new purchasing procedures that requires the County Auditor's certification that the funds are available and have been encumbered prior to the purchase being made by the various County offices and departments.
1998-60522-003	24 C.F.R. Section 85.32 (d) for not maintaining a completed inventory record of equipment purchased with federal grant funds	Corrected Immediately by the Client	Finding No Longer Valid, Client has appropriately recorded the equipment on the inventory record of the County and noted that the equipment was purchased with the use of federal grant funds.

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

OF

ERIE COUNTY, OHIO

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1999

**JUDE T. HAMMOND
ERIE COUNTY AUDITOR**

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

**247 COLUMBUS AVENUE
SANDUSKY, OHIO 44870**

ERIE COUNTY, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**

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JUDE T. HAMMOND

Erie County Auditor

June 30, 2000

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

I am pleased to present Erie County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1999. This report provides full disclosure of the financial position and operation of the County for the fiscal year ended December 31, 1999. This CAFR, which includes an opinion from the Auditor of the State of Ohio, who performed the County's audit, conforms to generally accepted accounting principles (GAAP) as applicable to governmental entities. The general public, as well as investors, will be able to compare the financial position of the County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of Erie County, specifically the County Auditor. Copies will be made available to all interested parties.

There are three sections to the Comprehensive Annual Financial Report: Introductory, Financial, and Statistical. Included in the *Introductory Section* is the table of contents, transmittal letter, the County's organizational chart, a listing of County elected officials, and a copy of the 1998 GFOA Certificate of Achievement for Excellence in Financial Reporting. Within the *Financial Section* are the Report of the Independent Auditors, the general purpose financial statements and explanatory notes, and the combining and individual fund and account group financial statements and schedules. The *Statistical Section* includes selected tables which reflect socio-economic information about the County, financial trends, and the fiscal capacity of the County.

GOVERNMENTAL STRUCTURE AND REPORTING ENTITY

Erie County was established in March, 1838. The County has only those powers conferred on it by Ohio statutes. The Board of County Commissioners (the Board) 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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627-7659
- Administration 627-6650
- State Tax/General 627-7746
- Real Estate:
- Appraisal 627-6604
- Assessment 627-7742
- EMA 627-7610
- JUV 627-7743
- Homestead 627-7744
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- Mobile Homes 627-7609
- Transfers 627-7583
- General 627-7658
- Payroll 627-7747
- Vendor's License 627-7746
- Weights & Measures 627-6655



The County provides its citizens with a wide range of services that include human and social services, health and community assistance services, civil and criminal justice system services and support, road and bridge maintenance, and other general and administrative support services. The County operates enterprise funds which include water and wastewater systems, and a landfill.

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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

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

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

MAJOR INTIATIVES

Likely due to the diligence of business and government to ensure that there would be no major impact, the Y2K computer issue resulted in no serious consequences. The County spent considerable time and resources in 1999 to assure that all at-risk computer systems would be Y2K compliant. Essentially all such systems were compliant by October 1, 1999.

Also during 1999, bids were awarded for a new computer system for the Sheriff's Office and the Common Pleas Court, Family Court, and Clerk of Courts. The process of electronically linking all County buildings is under way. A major renovation of the Courthouse is also underway. The former Columbia Gas Building has been renovated to accommodate the Adult Probation Division of the Common Pleas Court and soon the Public Defender/Legal Aid Offices will also be housed there.

Efforts continue to increase the public's access to real property tax records, county property records, and tax maps. The County continues to pursue linking these records to allow for Internet access to the information.

Work for the multi-county Juvenile Rehabilitation Center and replacement of the County's Juvenile Detention Facility continues. Expansion and replacement of the sewer, water, and drainage systems continues throughout the County.

FINANCIAL INFORMATION

Basis of Accounting

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

Internal Controls

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Internal controls are designed to provide reasonable, but not absolute assurance that the following objectives will be achieved: (1) the reliability of financial records for preparing financial statements and maintaining accountability of assets; (2) effective and efficient operations; and (3) compliance with laws and regulations. The concept of reasonable assurance is based on the assumption the cost of internal controls should not exceed the benefits expected to be derived from their implementation.

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

Budgetary Control

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

FINANCIAL HIGHLIGHTS

General Government Functions

The following schedules present a summary of governmental funds' revenues and expenditures for the years ended December 31, 1998 and 1999, along with the amount and percentage of change from 1998 to 1999.

	<u>1998</u>	<u>1999</u>	<u>% OF TOTAL</u>	<u>CHANGE</u>	<u>% CHANGE</u>
<u>Revenues</u>					
Taxes	\$17,438,287	\$19,320,370	33.41%	\$1,882,083	10.79%
Charges for services	10,239,983	10,267,650	17.76	27,667	0.27
Licenses and permits	11,804	157,029	0.27	145,225	1,230.30
Fines and forfeitures	662,792	640,040	1.11	(22,752)	(3.43)
Intergovernmental revenue	19,771,957	22,081,978	38.19	2,310,021	11.68
Special assessments	706,748	734,861	1.27	28,113	3.98
Investments earnings	2,603,803	2,360,984	4.08	(242,819)	(9.33)
Other revenue	<u>1,226,292</u>	<u>2,263,323</u>	<u>3.91</u>	<u>1,037,031</u>	<u>84.57</u>
Total	<u>\$52,661,666</u>	<u>\$57,826,235</u>	<u>100.00%</u>	<u>\$5,164,569</u>	<u>9.81%</u>

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

While there was a dramatic increase in licenses and permits revenue, due mainly to increased building and vendor permits, (which also is a sign of the overall health of the economy), these revenues historically vary widely from year to year, and more importantly, represent an insignificant part of the County's operating revenues for general government operations.

Intergovernmental revenue, which primarily represents funds received from State and Federal grants, entitlements, and shared revenues, increased again in 1999, due to the sound economy and the County's ability to procure new grants from both levels of government.

The increase in special assessments revenue was due to the increased assessments for new projects completed in the past two years.

Investment earnings decreased due to lower interest rates, while the large increase in other revenue was due to a reclassification of certain revenue items which had previously been misclassified as other financing sources.

The nearly 10% total increase in revenue for general government operations, which was realized without increasing the burden on the County's real property owners, and follows an increase of 8% reported in 1998, continues to reflect the sound economy of the County, the State of Ohio, and the nation as a whole.

<u>Expenditures</u>	<u>1998</u>	<u>1999</u>	<u>% OF TOTAL</u>	<u>CHANGE</u>	<u>% CHANGE</u>
General Government:					
Legislative and executive	\$7,592,940	\$8,274,769	14.06%	\$681,829	8.98%
Judicial	3,153,598	3,739,007	6.35	585,409	18.56
Public safety	9,325,580	7,970,638	13.54	(1,354,942)	(14.53)
Public works	4,060,933	4,936,519	8.39	875,586	21.56
Health	11,582,376	12,057,839	20.49	475,463	4.11
Human services	13,617,500	14,631,448	24.86	1,013,948	7.45
Conservation and recreation	256,102	113,000	0.19	(143,102)	(55.88)
Economic development	0	792,741	1.35	792,741	100.00
Transportation	0	29,847	0.05	29,847	100.00
Miscellaneous	1,029,671	1,760,331	2.99	730,660	70.96
Capital outlay	3,522,027	1,276,355	2.17	(2,245,672)	(63.76)
Intergovernmental	0	18,570	0.03	18,570	100.00
Debt Service:					
Principal retirement	857,948	2,336,383	3.97	1,478,435	172.32
Interest and fiscal charges	<u>1,138,976</u>	<u>917,953</u>	<u>1.56</u>	<u>(221,023)</u>	<u>(19.41)</u>
Total	<u>\$56,137,651</u>	<u>\$58,855,400</u>	<u>100.00%</u>	<u>\$2,717,749</u>	<u>4.84%</u>

The increase in legislative and executive program expenditures were due to annual salary increases, as well the addition of several labor-related federal grants. These grants are one to two years in duration, and have no guarantee of renewal. As the grants expire, personnel are not assured of maintaining their present positions. Consequently, expenditures for this program area may decrease by a relative amount in future years. Upgrades for computers and other equipment by the Common Pleas and Family Courts, as well as the Clerk of Courts Office created the increase in the judicial expenditures.

Public safety expenditures decreased in excess of 14% due to capital outlay decreases in law enforcement, the detention facility and adult probation.

A significant increase occurred in public works expenditures due to an increase in infrastructure construction and renovation projects undertaken by the County Engineer's Office at the direction of the Commissioners.

The significant percentage changes reported in the program areas of conservation and recreation, economic development, transportation, capital outlay, and intergovernmental are largely the result of a reclassification of certain expenditure line items, which had been previously misclassified, according to current reporting requirements. A similar reclassification was noted for revenue items on page 5. The County and its Auditors believe that this reclassification is appropriate, and will, from an historical perspective, provide a more complete and accurate representation of general government operations.

Principal expenditures on outstanding debt increased in 1999, due primarily to the retirement of a \$1.4 million long-term bond anticipation note reported in 1998. Interest expenditures decreased, due to the maturity of certain issues at the end of 1998, as well as the realization of first-year savings on debt which was refinanced by the County during 1998.

Total expenditures in 1999 for the operation of Erie County general government increased by only 4.84% from 1998, less than one-half of the percentage increase in revenues, and considerably less than the 11% increase reported in 1998. Nonetheless, total expenditures exceeded total revenues by \$1,029,165. However, the available total fund balance for general government operations was approximately \$14.5 million, which represents nearly three months of spendable resources for general government needs.

General Fund Balance

The fund balance of the County's General Fund decreased \$370,102 from the prior year, to \$12,366,122, a 2.9% decline. The balance provides the County with the equivalent of 145 business days of General fund expenditures, compared to the equivalent of 162 days at the end of 1998.

Enterprise Funds

The County's enterprise funds consist of a water district fund, the Huron area and Erie County sewer funds, and a landfill fund. The water, sewer, and landfill funds all reported a net loss for the year ended December 31, 1999, of \$724,202, \$187,474, and \$3,246,321, respectively. The losses in the water and sewer fund are due mainly to construction-in-progress to enhance water and sewer services, and will be eliminated as user charges are increased. The loss in the landfill fund is due to the recognition of depreciation on completed construction for expansion of the landfill site, as well as the continuing annual expense for the future costs involved in closing the landfill, as well as maintaining the landfill after closure. For a complete description of the County's estimated closure and post-closure costs for the landfill, see Note 21 to the General Purpose Financial Statements.

Internal Service Funds

The principal internal service fund maintained by the County is used to account for its self-funded employee health care benefits program. This fund reported net income of \$68,814 for the year ended December 31, 1999. Retained earnings in this fund totaled \$53,255 at year-end. Claims expense for 1999 was \$4,164,496, compared to \$4,194,630 for 1998, and claims payable at December 31, 1999 was \$1,047,708, compared to \$822,778 at December 31, 1998.

Fiduciary Funds

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

The Investment Trust fund represents moneys invested by the County on behalf of another, legally separate entity; Erie Metroparks specifically. The County acts as fiscal agent for the Board of Erie Metroparks, and invests the Metroparks' funds to earn interest revenue for the Metroparks, which is required by Ohio statute. GASB Statement No. 31 requires that this investment activity be reported separately.

General Fixed Assets

The general fixed assets of the County are used to carry on the essential government functions of the County, and are not financial resources available for expenditure. The total general fixed assets at December 31, 1999, was \$38,622,924. Such assets are accounted for at historical cost. Depreciation is not recognized on general fixed assets. The County's general fixed assets are presented in Note 9 of the General Purpose Financial Statements.

Cash Management

The County Treasurer, custodian of all County monies, is responsible for investing all idle funds and for directing the investment policies of the County as determined by the County's Investment Advisory Committee. The County pools its cash for maximum investment efficiency and simplified accountability. The largest of these investments is the State Treasurer's investment pool (STAR Ohio). This statewide investment pool was established in 1986 for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law or other legal provision. Interest for the primary government during 1999 was \$2,427,779. Interest was received directly by Double S Industries (The Workshop) in the amount of \$ 7,557.

Debt Administration

At December 31, 1999, general obligation bonds outstanding totaled \$22,694,628. During fiscal year 1999, \$987,000 of general obligation bonds were retired, and \$4,893,239 in general obligation bonds were issued. Bond and tax anticipation notes outstanding at December 31, 1999 were \$6,512,000; \$5,115,000 less than similar notes outstanding at December 31, 1998. Special assessment bonds, for which the County's resources may be used to repay if necessary, increased by \$1,180,000 for the Sweetbriar Drainage project. Principal payments on outstanding special assessment bonds totaled \$394,500. The balance of special assessment bonds outstanding at December 31, 1999 was \$4,240,000.

The outstanding balances for Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans were \$8,197,717 and \$147,181, respectively. Principal payments in 1999 on OWDA loans totaled \$369,451, and \$8,255 on OPWC loans. A complete description of the County's long-term debt is provided in Note 12 of the General Purpose Financial Statements. Notes payable are described in Note 13.

The District maintained its "Aaa" rating from Moody's Investors Service on its general obligation bond issues. The ratio of net bonded debt to assessed valuation was .660 percent, down from .657 percent the previous year. As of December 31, 1999, the County's overall debt margin was \$24,524,447 and the unvoted debt margin was \$3,848,156. All existing bond obligations are general obligation debt backed by the full faith and credit of the District, and will be retired fully by fiscal year 2019.

Risk Management

With the exception of employee health care benefits and workers' compensation insurance, the County purchases coverage for comprehensive general liability, vehicle liability, property and casualty insurance, and public officials' liability through the County Risk Sharing Authority (CORSA), a public entity risk-sharing pool among thirty-nine Ohio counties. Member counties agree to jointly participate in coverage of losses, and to pay all contributions necessary for the specified coverage provided by CORSA. The County's payment to CORSA in 1999 totaled \$421,099.

During 1999, 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 15 to the General Purpose Financial Statements.

Pension Plan

All County employees, other than teachers, are covered by the statewide Public Employees Retirement System of Ohio (PERS). Certified teachers employed by the school for the mentally retarded/developmentally disabled are covered by the statewide State Teachers Retirement System (STRS). The County's employer contributions to both systems are based on a percentage of employees' salaries. State law requires the County to pay the employer share as determined by each retirement system. The County's 1999 contributions were \$1,916,251 paid as an employee portion and \$3,054,730 paid as the employer portion (\$4,970,981 total) to PERS and \$39,700 paid as an employee portion and \$59,763 as the employer portion (\$99,463 total) STRS. See Notes 16 and 17 to the General Purpose Financial Statements for complete details.

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 1999, by our independent accountant, the Auditor of the State of Ohio. In addition to meeting the requirements set forth in the state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. County management will continue to subject financial statements to an annual independent audit as part of the preparation of a CAFR. An annual audit also serves to maintain and strengthen the County's accounting controls and accountability to the public it serves.

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

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Erie County for its Comprehensive Annual Financial Report for the year ended December 31, 1998. The County is extremely proud to have earned the award for the tenth consecutive year.

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

Acknowledgements

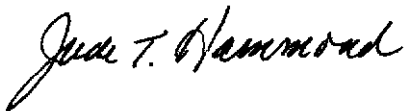
The publication of this CAFR displays Erie County's ability to provide significantly enhanced financial information and benefits to the County's citizens, its elected officials, management and investors.

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

Special appreciation is expressed to Trimble, Julian & Grube, Inc.; specifically to Mr. Travis R. Bigam, who compiled this report, and to Mr. Ronald A. Druckenmiller, of the Auditor of State's office, who audited 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".

JUDE T. HAMMOND, AAS
Erie County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Erie County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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.



Greg Brueck
President

Jeffrey L. Esch
Executive Director

ERIE COUNTY, OHIO

ELECTED OFFICIALS

At December 31, 1999

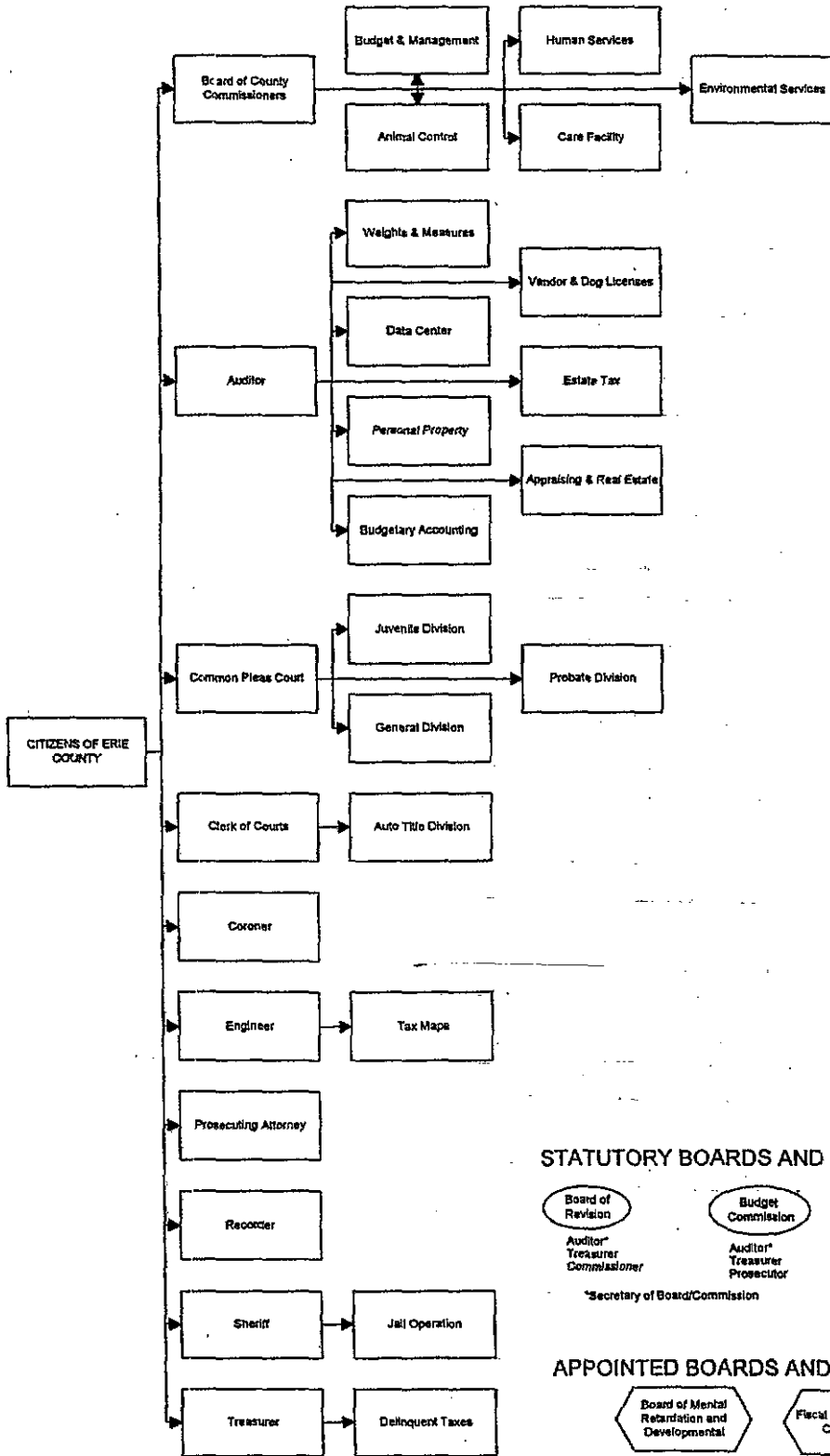
Administrators

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

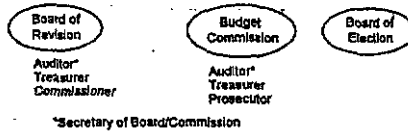
Judges

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

ORGANIZATION OF ERIE COUNTY, OHIO



STATUTORY BOARDS AND COMMISSIONS



APPOINTED BOARDS AND COMMISSIONS





STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870-5554

To the 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, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Double S Industries, Inc., the County's discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for that discretely presented component unit, is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Erie County, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2000 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.

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

We did not audit the data included in the statistical section of this report and therefore express no opinion thereon.

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

Jim Petro
Auditor of State

June 28, 2000

**GENERAL PURPOSE FINANCIAL
STATEMENTS**

ERIE COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS, and DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 1999

	Governmental Fund Types				Proprietary Fund Types			Fiduciary Fund Types		Account Groups			Total (Memorandum Only)	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General		Primary Government	Component Unit	Reporting Entity		
								Fixed Assets	Long-Term Obligations					
ASSETS AND OTHER DEBITS														
ASSETS:														
Equity in pooled cash, cash equivalents and investments	\$11,154,016	\$9,962,775	\$181,512	\$1,573,671	\$7,791,076	\$1,100,963	\$8,205,298			\$39,969,311			\$39,969,311	
Cash in segregated accounts							2,726,217			2,726,217	\$235,578		2,961,795	
Receivables (net of allowances for uncollectibles):														
Taxes	5,135,606	3,939,850					81,030,811			90,106,467			90,106,467	
Accounts	148,628	343,463	20,550		2,011,796					2,524,497	49,487		2,567,924	
Accrued interest	145,156	12,417								157,573			157,573	
Special assessments	106,424		5,728,871		83,895					5,919,190			5,919,190	
Due from other funds	90,845	52								90,897			90,897	
Due from other governments	12,594	304,350								316,944			316,944	
Loans receivable		602,181								602,181			602,181	
Deferred bond issuance cost				104,833						104,833			104,833	
Materials and supplies inventory	78,944	84,990		156,949						300,883			300,883	
Restricted assets:														
Equity in pooled cash and cash equivalents	700,000									700,000			700,000	
Property, plant and equipment (net of accumulated depreciation where applicable)					61,979,794					100,602,718	11,585		100,614,303	
								\$38,622,924						
OTHER DEBITS:														
Amount available in debt service fund										202,062			202,062	
Amount to be provided for retirement of general long-term obligations												15,554,175	15,554,175	
Total assets and other debits	\$17,572,413	\$15,250,078	\$5,930,933	\$1,573,671	\$72,108,343	\$1,100,963	\$91,962,326	\$38,622,924	\$15,756,237	\$259,877,888	\$790,650	\$260,168,538	\$260,168,538	

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

ERIE COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS, and DISCREETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 1999

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types		Account Groups			Total (Memorandum Only)		
	General	Special Revenue		Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General		Long-Term Obligations	Primary Government	Component Unit	Reporting Entity
		General	Special Revenue						Fixed Assets	General				
LIABILITIES, EQUITY AND OTHER CREDITS														
LIABILITIES:														
Accounts payable	\$602,440	\$1,290,414		\$51,707	\$526,473	\$80,742						\$2,551,776	\$2,052	\$2,553,828
Accrued wages and benefits	425,806	569,492			8,497	85,219						1,089,014	4,273	1,093,287
Compensated absences payable	132,921	105,617			4,272	138,382			\$1,326,714			1,707,906	18,214	1,726,120
Pension obligation payable	303,871	432,883				76,231						812,985		812,985
Deferred revenue	3,674,589	3,870,160	\$5,728,871		83,895			\$5,222,063				13,357,515		13,357,515
Deposits held and due to others								43,570				43,570		43,570
Unapportioned monies												90,897		90,897
Due to other funds		87,943			1,008	1,946						86,316,495		86,316,495
Due to other governments	66,664	116,140			126,054			86,007,637				3,871,868		3,871,868
Estimated liability for landfill closure costs					3,871,868							6,512,000		6,512,000
General obligation notes payable					5,760,000							513,480		513,480
Accrued interest payable		752,000			513,480			11,075				1,058,783		1,058,783
Claims and judgments payable												22,694,628		22,694,628
General obligation bonds payable					12,736,528							4,240,000		4,240,000
Special assessment debt with government commitment												466,780		466,780
Capital lease obligations					235,357							8,319		8,319
Unamortized premiums on bonds					8,319							8,197,717		8,197,717
OWDA loan payable					147,181							147,181		147,181
OPWC loan payable														
Total Liabilities	5,206,291	7,224,649	5,728,871	51,707	32,220,649	1,430,228		91,284,345	15,756,237	338,622,924	9,958,100	158,902,977	24,539	158,927,516
EQUITY AND OTHER CREDITS:														
Investment in general fund assets														38,622,924
Contributed capital					45,713,307							45,713,307		45,713,307
Accumulated deficit					(5,823,613)							(6,154,878)		(6,154,878)
Net assets													266,111	266,111
Fund balances:														
Reserved for encumbrances	3,788,324	1,638,571		555,571								5,982,466		5,982,466
Reserved for materials and supplies inventory	78,944	84,990										163,934		163,934
Reserved for loans		602,181										602,181		602,181
Reserved for external investment pool participants								475,360				475,360		475,360
Reserved for debt service			202,062									202,062		202,062
Reserved for budget stabilization	700,000											700,000		700,000
Unreserved-undesignated	7,798,854	5,699,687		966,393				202,621				14,667,555		14,667,555
Total equity and other credits	12,366,122	8,025,429	202,062	1,521,964	39,887,694	(329,265)		677,961	38,622,924	\$38,622,924	15,756,237	100,974,911	266,111	101,241,022
Total liabilities, equity and other credits	\$17,572,413	\$15,250,078	\$5,950,933	\$1,573,671	\$72,108,343	\$1,100,963		\$91,962,326	\$38,622,924	\$15,756,237	\$290,650	\$259,877,888	\$290,650	\$260,168,538

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

ERIE COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Governmental Fund Types				Fiduciary	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expensible Trust	
Revenues:						
Property and other taxes	\$3,682,185	\$4,344,296				\$8,026,481
Sales taxes	10,265,873	1,028,016				11,293,889
Charges for services	1,475,458	8,792,192				10,267,650
Licenses and permits	9,912	147,117				157,029
Fines and forfeitures	519,653	120,387				640,040
Special assessments	16,629	3,008	\$616,734	\$98,490		734,861
Intergovernmental	2,823,675	19,216,970		41,333	\$517	22,082,495
Investment income	2,162,012	169,887	24,878	4,207	319	2,361,303
Other	1,251,774	748,320	251,291	11,938	35,368	2,298,691
Total revenue	22,207,171	34,570,193	892,903	155,968	36,204	57,862,439
Expenditures:						
Current:						
General government:						
Legislative and executive	7,127,515	1,147,254				8,274,769
Judicial	3,633,919	105,088				3,739,007
Public safety	6,278,029	1,692,609				7,970,638
Public works	629,508	4,307,011				4,936,519
Health	106,644	11,951,195				12,057,839
Human services	2,104,627	12,526,821				14,631,448
Conservation and recreation	113,000					113,000
Economic development and assistance		792,741				792,741
Transportation	29,847					29,847
Other	1,231,476	528,855			2,782	1,763,113
Capital outlay	745,248			531,107		1,276,355
Intergovernmental	18,570					18,570
Debt service:						
Principal retirement	53,883		2,282,500			2,336,383
Interest and fiscal charges	11,646	68,186	747,012	91,109		917,953
Total expenditures	22,083,912	33,119,760	3,029,512	622,216	2,782	58,858,182
Excess (deficiency) of revenues over (under) expenditures	123,259	1,450,433	(2,136,609)	(466,248)	33,422	(995,743)
Other financing sources (uses):						
Proceeds of bonds	800,000		46,276	1,180,000		2,026,276
Proceeds from sale of fixed assets	17,779					17,779
Inception or proceeds of capital leases	81,614					81,614
Operating transfers in	100,000	965,000	2,087,281	573,500		3,725,781
Operating transfers out	(1,509,604)	(800,000)		(1,459,500)		(3,769,104)
Total other financing sources (uses)	(510,211)	165,000	2,133,557	294,000		2,082,346
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	(386,952)	1,615,433	(3,052)	(172,248)	33,422	1,086,603
Fund balance, January 1 (Restated)	12,736,224	6,325,006	205,114	1,694,212	169,199	21,129,755
Increase in reserve for inventory	16,850	84,990				101,840
Fund balance, December 31	\$12,366,122	\$8,025,429	\$202,062	\$1,521,964	\$202,621	\$22,318,198

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

ERIE COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN (ACCUMULATED DEFICIT)
ALL PROPRIETARY FUND TYPES - PRIMARY GOVERNMENT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	
Operating revenues:			
Charges for services	\$11,537,043	\$8,170,038	\$19,707,081
Other operating revenues	1,122,130	30,023	1,152,153
Total operating revenues.	12,659,173	8,200,061	20,859,234
Operating expenses:			
Personal services	2,139,248	2,832,814	4,972,062
Contractual services.	2,073,443	757,090	2,830,533
Materials and supplies.	3,557,235	173,460	3,730,695
Depreciation and amortization	6,500,259		6,500,259
Claims expense		4,164,496	4,164,496
Landfill closure and post-closure costs	977,776		977,776
Other operating expense.	249,398	295,503	544,901
Total operating expenses.	15,497,359	8,223,363	23,720,722
Operating loss.	(2,838,186)	(23,302)	(2,861,488)
Nonoperating revenues (expenses):			
Interest expense and fiscal charges	(1,381,258)		(1,381,258)
Investment earnings	44,669		44,669
Other nonoperating revenue.	16,778		16,778
Total nonoperating expenses.	(1,319,811)		(1,319,811)
Net loss before operating transfers.	(4,157,997)	(23,302)	(4,181,299)
Operating transfers in		43,323	43,323
Net income (loss).	(4,157,997)	20,021	(4,137,976)
(Accumulated deficit), January 1, Restated.	(1,667,616)	(349,286)	(2,016,902)
(Accumulated deficit), December 31	<u>(\$5,825,613)</u>	<u>(\$329,265)</u>	<u>(\$6,154,878)</u>

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

ERIE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Double S Industries</u>
Operating revenues:	
In-kind contributed services	\$96,274
Contracts, in-house.	100,764
Contracts, outside service	103,350
Pop sales	6,579
Interest	7,557
Cash contributions	230
Other	<u>9,857</u>
 Total operating revenues	 <u>324,611</u>
Operating expenses:	
Program expenses.	292,974
General and administrative expenses.	<u>49,038</u>
 Total operating expenses	 <u>342,012</u>
 Change in net assets from operations	 <u>(17,401)</u>
Nonoperating expenses:	
Unrealized loss on investments.	<u>(1,270)</u>
 Total nonoperating expenses	 <u>(1,270)</u>
 Decrease in unrestricted net assets.	 (18,671)
Changes in temporarily restricted net assets	
Contributions	<u>85</u>
 Increase in temporarily restricted net assets	 85
 Decrease in net assets	 (18,586)
 Net assets, January 1.	 <u>284,697</u>
 Net assets, December 31.	 <u><u>\$266,111</u></u>

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

ERIE COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES - PRIMARY GOVERNMENT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	
Cash flows from operating activities:			
Cash received from customers	\$10,749,379	\$8,170,038	\$18,919,417
Cash received from other operations	1,727,902	30,023	1,757,925
Cash payments for personal services	(2,785,102)	(2,795,532)	(5,580,634)
Cash payments for contract services	(4,931,099)	(711,648)	(5,642,747)
Cash payments for materials and supplies	(2,534,605)	(173,460)	(2,708,065)
Cash payments for claims . . . . .	. . . . .	(3,939,566)	(3,939,566)
Cash payments for other expenses	(249,398)	(295,503)	(544,901)
Net cash provided by operating activities	1,977,077	284,352	2,261,429
Cash flows from noncapital financing activities:			
Cash received from donations	16,778	. . . . .	16,778
Transfers in from other funds . . . . .	. . . . .	43,323	43,323
Net cash provided by noncapital financing activities	16,778	43,323	60,101
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(4,406,831)	. . . . .	(4,406,831)
Proceeds from issuance of bonds	4,050,000	. . . . .	4,050,000
Proceeds from issuance of notes	11,560,000	. . . . .	11,560,000
Principal payments-capital lease	(54,152)	. . . . .	(54,152)
Interest payments-capital lease	(15,632)	. . . . .	(15,632)
Principal retirement	(15,651,706)	. . . . .	(15,651,706)
Interest paid	(1,381,176)	. . . . .	(1,381,176)
Net cash used in capital and related financing activities	(5,899,497)	. . . . .	(5,899,497)
Cash flows from investing activities:			
Interest received	44,669	. . . . .	44,669
Net cash provided by investing activities	44,669	. . . . .	44,669
Net increase (decrease) in cash and cash equivalents	(3,860,973)	327,675	(3,533,298)
Cash and cash equivalents at January 1	11,652,049	773,288	12,425,337
Cash and cash equivalents at December 31	<u>\$7,791,076</u>	<u>\$1,100,963</u>	<u>\$8,892,039</u>
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	(\$2,838,186)	(\$23,302)	(\$2,861,488)
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation and amortization	6,500,259	. . . . .	6,500,259
Changes in assets and liabilities:			
Increase in materials and supplies inventory	(59,070)	. . . . .	(59,070)
Increase in accounts receivable	(787,664)	. . . . .	(787,664)
Decrease in special assessments receivable	22,653	. . . . .	22,653
Increase (decrease) in accounts payable	(1,882,356)	43,496	(1,838,860)
Decrease in deferred revenue	(22,653)	. . . . .	(22,653)
Decrease in accrued wages and benefits	(65,016)	(177,331)	(242,347)
Increase in compensated absences payable	4,272	138,382	142,654
Increase in claims payable . . . . .	. . . . .	224,930	224,930
Increase in pension obligation payable . . . . .	. . . . .	76,231	76,231
Increase in estimated landfill closure costs	977,776	. . . . .	977,776
Increase in due to other governments	126,054	. . . . .	126,054
Increase in due to other funds	1,008	1,946	2,954
Net cash provided by operating activities	\$1,977,077	\$284,352	\$2,261,429

Noncash Investing, Capital, and Financing Activities:
Capital contributions from developers totaled \$330,592 in 1999 for Enterprise Funds

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

ERIE COUNTY, OHIO
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Double S Industries</u>
Cash flows from operating activities:	
Change in net assets	(\$18,586)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	2,088
Changes in operating assets and liabilities:	
Decrease in accounts receivable	24,040
Decrease in Erie County MR/DD Board receivable	3,163
Increase in receivable, other	(251)
Increase in prepaid expenses	(83)
Decrease in payroll and sales tax payable	(25)
Increase in accrued payroll and vacation	6,600
Decrease in accrued payroll taxes and insurance	(833)
Decrease in deposit liabilities	<u>135</u>
Net cash provided by operating activities	16,248
Cash flows from investing activities:	
Purchase of equipment	<u>(3,216)</u>
Net cash used in investing activities	(3,216)
Net increase in cash and cash equivalents	13,032
Cash and cash equivalents at January 1	<u>222,546</u>
Cash and cash equivalents at December 31	<u><u>\$235,578</u></u>

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

ERIE COUNTY, OHIO
STATEMENT OF CHANGES IN NET ASSETS
INVESTMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Fiduciary Fund Type</u>
	<u>Investment Trust</u>
Revenues:	
Interest	<u>\$21,807</u>
Total revenues	21,807
Net increase in assets resulting from operations.	21,807
Net capital transactions	<u>50,938</u>
Total increase in net assets.	72,745
Net assets at January 1, 1999.	<u>402,615</u>
Net assets at December 31, 1999.	<u><u>\$475,360</u></u>

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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 Soil and Water Conservation District
Erie County General Health District

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

JOINT VENTURE WITH EQUITY INTEREST

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

The population of each of the joint venture participants and the related equity interest for the year ended December 31, 1999 is:

	<u>Population</u>	<u>Equity Percent</u>	<u>Equity Value</u>
Erie County	76,799	65.74%	\$ 665,100
Ottawa County	<u>40,029</u>	<u>34.26%</u>	<u>346,662</u>
	<u>116,828</u>	<u>100.00%</u>	<u>\$1,011,762</u>

B. BASIS OF PRESENTATION - FUND ACCOUNTING

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

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

GOVERNMENTAL FUND TYPES

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

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

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

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

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

PROPRIETARY FUND TYPES

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

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

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

FIDUCIARY FUND TYPES

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

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

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

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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 YEAR ENDED DECEMBER 31, 1999

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

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

The modified accrual basis of accounting is followed for the governmental, expendable trust, and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: investment earnings, delinquent real and personal property taxes, federal and state grants and entitlements, charges for current services, and fines, costs, and forfeitures. Major revenue sources not susceptible to accrual include licenses and permits, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

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

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

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

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

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

D. BUDGETARY DATA

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

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

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

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 1999.

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

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 19 provides a reconciliation of the budgetary-basis and GAAP-basis of accounting.

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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 1999, investments were limited to STAR Ohio, certificates of deposit, and Erie County notes. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as the County's notes and 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 June 30, 1999.

Following Ohio statutes and other legal provisions, the Commissioners have specified the funds to receive an allocation of interest earnings. The following funds were credited with more interest revenue than would have been received based upon their share of the County's cash fund balance during 1999:

	<u>Interest Actually Received</u>	<u>Interest Based Upon Share of Investments</u>	<u>Interest Assigned From Other Funds</u>
General	\$2,162,012	\$690,244	\$1,471,768
<u>Debt Service Funds</u>			
General Obligation	20,259	8,374	11,885
Special Assessments	4,619	2,544	2,075
<u>Capital Projects Funds</u>			
Road Improvements	1,982	57	1,925

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

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

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

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

F. EXTERNAL INVESTMENT POOL

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

Statement of Net Assets
December 31, 1999

<u>Assets:</u>	
Equity in Pooled Cash and Cash Equivalents	\$40,669,311
Interest Receivable	<u>157,573</u>
<i>Total Assets</i>	40,826,884
Net Assets Held in Trust for Pool Participants:	
Internal Portion	40,351,524
External Portion	<u>475,360</u>
<i>Total Net Assets Held in Trust for Pool Participants</i>	<u>\$40,826,884</u>
<u>Revenues:</u>	
Interest	<u>\$ 2,405,972</u>
<i>Total Revenues</i>	<u>\$ 2,405,972</u>
 <i>Total Increase in Assets Resulting from Operations</i>	 \$ 2,405,972
Distribution to Participants	(2,400,607)
Net Capital Transactions	<u>(3,100,276)</u>
<i>Total Decrease in Net Assets</i>	(3,094,911)
Net Assets, January 1, 1999	<u>43,921,795</u>
Net Assets, December 31, 1999	<u>\$40,826,884</u>

G. MATERIALS AND SUPPLIES INVENTORY

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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.

II. PROPERTY, PLANT, EQUIPMENT AND DEPRECIATION

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

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 YEAR ENDED DECEMBER 31, 1999

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 judgements, compensated absences, and contractually required pension contributions are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable financial resources. Payments made more than sixty days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and long-term loans are recognized as a liability of the general long-term obligations account group until due.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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 YEAR ENDED DECEMBER 31, 1999

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 contributed capital.

M. RESERVES OF FUND EQUITY

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

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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

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

An analysis of interfund transactions is presented in Note 5.

O. CONTRIBUTED CAPITAL

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

P. ESTIMATES

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

Q. RESTRICTED ASSETS

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

R. STATEMENT OF CASH FLOWS

In September 1989, the GASB issued Statement No. 9, Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting. The County has presented, in Exhibit 6, a statement of cash flows for its proprietary funds. For purposes of the statement of cash flows, the County considers cash equivalents to include all short term investments (maturity of 90 days or less from date of purchase).

S. 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 YEAR ENDED DECEMBER 31, 1999

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

T. TOTAL COLUMNS ON GENERAL PURPOSE FINANCIAL STATEMENTS

Total Columns on the general purpose financial statements are captioned "Total (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of the statement indicates that a component unit is included, two total columns are presented. The first is captioned "primary government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "reporting entity" and includes operations of the County's legally separate discretely presented component unit (see Note 2.A). The total column on statements which do not include the component unit have no additional caption.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. PRIOR PERIOD ADJUSTMENTS

- i. In prior fiscal years, the County has reported the Ditch Maintenance fund as part of the General fund. For 1999, this fund has been reclassified as a special revenue fund, due to the nature of the activity accounted for in that fund. The effect of this restatement on fund balance as previously reported is as follows:

	Fund Balances As Originally Presented <u>December 31, 1998</u>	Effect of <u>Restatement</u>	Restated Fund Balance <u>January 1, 1999</u>
General Fund	\$12,737,412	\$(1,188)	\$12,736,224
Special Revenue Funds	6,323,818	1,188	6,325,006

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

- ii. The accumulated deficit for enterprise funds as previously reported has been restated due to the reappraisal of the County's fixed assets, and overstatement of both the capital lease obligation and the liability for landfill closure and post-closure costs reported at December 31, 1998. The effect on retained earning and net income is as follows:

Accumulated Deficit As Originally Presented December 31, 1998	\$ (5,304,594)	Net Loss As Originally Presented December 31, 1998	\$ (2,221,164)
Effect of Restatement for Capital Lease	83,381		83,381
Effect of Restatement for Fixed Assets	1,456,843		1,456,843
Effect of Restatement For Landfill	<u>2,096,754</u>		<u>2,096,754</u>
Restated Accumulated Deficit January 1, 1999	<u>\$ (1,667,616)</u>	Restated Net Income January 1, 1999	<u>\$ 1,415,814</u>

- iii. The capital lease obligation previously reported in the General Long-Term Obligations Account Group (GLTOAG) has been restated, due to a liability incorrectly reported as a liability of the enterprise funds at December 31, 1998. The effect of this restatement is as follows:

	Capital Lease Obligation As Originally Presented <u>December 31, 1998</u>	Effect of Restatement	Restated Capital Lease Obligation <u>January 1, 1999</u>
GLTOAG	\$51,711	\$151,981	\$203,692

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. LEGAL COMPLIANCE

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

<u>Fund Type/Fund</u>	<u>Excess</u>
<u>Special Revenue Funds</u>	
Hotel-Motel Tax	\$78,524
Litter Control	16,000

The following fund had appropriations in excess of estimated revenues plus available balances for the year ended December 31, 1999:

<u>Fund Type/Fund</u>	<u>Excess</u>
<u>Special Revenue Funds</u>	
Child Support Enforcement	\$ 69,818
Community Corrections	101,824
Erie County Care Facility	470,078

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

C. DEFICIT RETAINED EARNINGS/FUND BALANCE

Retained earnings/fund balance at December 31, 1999 included the following individual fund deficits:

	<u>Deficit Retained Earnings/ Fund Balance</u>
<u>Enterprise Funds</u>	
Landfill	\$(3,143,253)
Sewer	(5,358,244)
<u>Internal Service Fund</u>	
Sanitary Engineering	(382,520)
<u>Special Revenue Funds</u>	
Hotel-Motel Tax	(350,712)
Community Corrections Grant	(2,178)
Benchmark Drug Grant	(6,806)

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

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS

A. PRIMARY GOVERNMENT

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

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

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

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

Cash on Hand: At year end, the County had \$327,646 in undeposited cash on hand (which includes \$3,361 cash on hand with departments).

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 \$9,351,836 and the bank balance was \$13,976,783. Both amounts include non-negotiable certificates of deposit and cash in segregated accounts.

1. \$1,117,230 was covered by federal depository insurance; and
2. \$12,531,880 was covered by collateral held by the pledging banks' trust department in the name of the County.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

3. \$327,673 was uninsured and uncollateralized. 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 and money market mutual funds are unclassified investments since they are not evidenced by securities which exist in physical or book entry form.

	<u>Category</u> <u>1</u>	<u>Fair</u> <u>Value</u>
County Notes	\$1,552,000	\$ 1,552,000
Investments Not Subject to Categorization:		
Investment in State Treasurer's		
Investment Pool (STAR Ohio)	<u> </u>	<u>32,164,046</u>
Total Investments	<u>\$1,552,000</u>	<u>\$33,716,046</u>

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

A reconciliation between the classifications of cash and cash equivalents and investments on the combined balance sheet 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	\$ 40,669,311	
Investments of the Cash Management Pool:		
County Notes	(1,552,000)	\$ 1,552,000
STAR Ohio	(31,521,661)	31,521,661
Cash on Hand	(327,646)	
Cash in Segregated Accounts	2,083,832	
Investments in Segregated Accounts:		
STAR Ohio		<u>642,385</u>
GASB Statement No. 3	<u>\$ 9,351,836</u>	<u>\$33,716,046</u>

B. COMPONENT UNIT

At year end, the carrying amount of Double S Industries cash and deposits was \$236,526. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation, nor does it categorize deposits and investments, in accordance with its basis of accounting.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund balances at December 31, 1999 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	\$90,845	
Special Revenue Funds:		
Motor Vehicle & Gas Tax		\$ (7,068)
Disaster Services		(38)
Dog and Kennel		(123)
Public Assistance		(54,654)
Children's Services		(7,520)
Child Support Enforcement Agency	52	(15,482)
Solid Waste		(923)
Erie County Care Facility		(690)
MRDD		(1,073)
Public Defender	_____	(372)
Total Special Revenue	52	(87,943)
Enterprise Funds:		
Water		(1,008)
Internal Service Funds:		
Sanitary Engineering Administration	_____	(1,946)
Total Due From/Due To Other Funds	<u>\$90,897</u>	<u>\$(90,897)</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

B. A reconciliation of the County's operating transfers for 1999 is as follows:

	<u>Transfers In</u>	<u>Transfers (Out)</u>
General Fund	\$ 100,000	\$(1,509,604)
Special Revenue Funds:		
Public Assistance	940,000	
Children Services		(700,000)
Child Support Enforcement Agency	25,000	
County Recorder Equipment	<u> </u>	<u>(100,000)</u>
Total Special Revenue	965,000	(800,000)
Debt Service Funds:		
Bond Retirement	2,087,281	
Capital Projects Funds:		
Drainage Construction	50,000	
Building Improvements	450,000	(1,459,500)
Road Improvements	<u>73,500</u>	<u> </u>
Total Capital Projects	573,500	(1,459,500)
Internal Service Funds:		
Employee Benefits Self-Insurance	<u>43,323</u>	<u> </u>
Total Transfers In/Out	<u>\$3,769,104</u>	<u>\$(3,769,104)</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 6 - PROPERTY TAXES

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

Real Property	
Agriculture	\$ 52,897,660
Residential	874,155,120
Commercial/Industrial/Mineral	248,783,670
Public Utility Property	
Real	5,544,860
Personal	102,027,020
Tangible Personal Property	<u>195,011,075</u>
Total Assessed Value	<u>\$1,478,419,405</u>

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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 1999 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 2000 are shown as 1999 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 YEAR ENDED DECEMBER 31, 1999

NOTE 7 - RECEIVABLES

Receivables at December 31, 1999, consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants and shared revenues. All receivables are considered collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Any underpayment of benefits due the public assistance and child support enforcement agency special revenue funds are not reflected on the financial statements. These amounts were not reasonable at the time of the preparation of these statements. A summary of principal receivables follows:

<u>Fund Description</u>	<u>Amount</u>
<u>General Fund</u>	
Taxes	
Real and Other Taxes	\$3,568,165
Permissive Sales Tax	1,567,641
<u>Special Revenue Funds</u>	
Real and Other Taxes	3,939,850
Due From Other Governments	304,350
Accounts	343,463
<u>Debt Service</u>	
Special Assessments	5,728,871
<u>Enterprise Funds</u>	
Special Assessments	83,895
Accounts	
Charges for services	2,011,796

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 8 - NOTES 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 the notes receivable during 1999.

Balance of notes receivable, 12/31/98	\$ 840,616
Principal payments received in 1999	(451,001)
New loans issued in 1999	<u>212,566</u>
Notes receivable, 12/31/99	<u>\$ 602,181</u>

NOTE 9 - FIXED ASSETS

A summary of the enterprise funds' and the component unit's fixed assets at December 31, 1999 follows:

	<u>Primary Government</u>	<u>Double S Industries</u>
Land & Buildings	\$ 35,569,929	
Sewer & Water Lines	49,057,057	
Vehicles	1,170,322	
Machinery and Equipment	7,254,027	\$ 55,363
Construction-in-Progress	<u>2,897,540</u>	
Total	95,948,875	<u>55,363</u>
Less Accumulated Depreciation	<u>(33,969,081)</u>	<u>(43,778)</u>
Net Fixed Assets	<u>\$ 61,979,794</u>	<u>\$ 11,585</u>

A summary of the changes in general fixed assets during 1999 follows:

	<u>Balance December 31, 1998</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 1999</u>
Land	\$ 1,549,088			\$ 1,549,088
Buildings and Improvements	28,804,028			28,804,028
Vehicles and Equipment	6,827,855	\$1,176,813	\$(399,960)	7,604,708
Investment in Joint Venture	<u>526,899</u>	<u>138,201</u>		<u>665,100</u>
Total General Fixed Assets	<u>\$37,707,870</u>	<u>\$1,315,014</u>	<u>\$(399,960)</u>	<u>\$38,622,924</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 10 - CHANGES IN CONTRIBUTED CAPITAL

Changes in contributed capital for the year ended December 31, 1999 are summarized by fund, as follows:

	<u>Sewer</u>	<u>Water</u>	<u>Landfill</u>	<u>Total Enterprise Funds</u>
Contributed capital, January 1, 1999	\$35,046,865	\$8,870,605	\$1,465,245	\$45,382,715
Contributions - Fixed Assets	<u> </u>	<u>330,592</u>	<u> </u>	<u>330,592</u>
Contributed capital, December 31, 1999	<u>\$35,046,865</u>	<u>\$9,201,197</u>	<u>\$1,465,245</u>	<u>\$45,713,307</u>

NOTE 11 - CAPITAL LEASES - LESSEE DISCLOSURE

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

Principal payments in 1999 totaled \$53,883 in the General fund (which retired the obligation) and \$54,152 in the enterprise funds. Capital lease payments in governmental funds have been reclassified on the financial statements to reflect debt principal and interest retired. These payments are reported as program expenditures on the budgetary statement.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the future minimum lease payments as of December 31, 1999:

<u>Year Ending December 31</u>	<u>GLTOAG</u>	<u>Enterprise</u>
2000	\$ 65,527	\$ 69,784
2001	65,528	69,785
2002	99,876	69,785
2003	15,571	53,261
2004	<u>15,572</u>	<u> </u>
Total Future Minimum Lease Payments	262,074	262,615
Less: Amount Representing Interest	<u>(30,651)</u>	<u>(27,258)</u>
Present Value of Future Minimum Lease Payments	<u>\$231,423</u>	<u>\$235,357</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 12 - LONG-TERM OBLIGATIONS

A. The following is a summary of the changes in the County's long-term obligations during 1999:

	<u>Maturity Date</u>	<u>Interest Rate</u>	(Restated) <u>Balance 12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/99</u>
<u>General Long-Term Obligations:</u>						
<u>General Obligation Bonds - Unvoted:</u>						
1987 Human Services Building	2012	7.375%	\$ 840,000		\$ (60,000)	\$ 780,000
1993 Refunding	2016	2.75-5.00%	780,000		(35,000)	745,000
1997 Energy Conservation	2017	4.736%	966,100		(88,000)	878,100
1998 Refunding	2019	3.05-4.75%	7,070,000		(315,000)	6,755,000
1999 Courthouse Improvements	2007	3.85-4.80%		<u>\$800,000</u>		<u>800,000</u>
Total General Obligation Bonds			<u>9,656,100</u>	<u>800,000</u>	<u>(498,000)</u>	<u>9,958,100</u>
Special Assessment Bonds with Government Commitment:						
1979 Fox Road			5,000		(5,000)	
1979 Sewer			35,000		(35,000)	
1982 Sewer	2002	12.75%	105,000		(25,000)	80,000
1982 Water	2002	12.75%	57,000		(13,000)	44,000
1984 Sewer	2004	9.625%	210,000		(35,000)	175,000
1985 Sewer	2005	8.875%	680,000		(95,000)	585,000
1986 Sewer	2006	6.75%	1,150,000		(145,000)	1,005,000
1991 Hickory Drive	2011	6.55%	30,500		(1,500)	29,000
1995 Glidden Riverport	2015	5.75%	545,000		(20,000)	525,000
1996 Parker Road	2016	5.90%	270,000		(10,000)	260,000
1996 Joppa Road	2016	6.375%	60,000		(2,000)	58,000
1997 Maple Avenue	2017	4.87-5.00%	87,000		(3,000)	84,000
1998 Kneisel Road	2019	3.05-4.60%	220,000		(5,000)	215,000
1999 Sweetbriar Drainage	2007	3.85-4.80%		<u>1,180,000</u>		<u>1,180,000</u>
Total Special Assessment Bonds			<u>3,454,500</u>	<u>1,180,000</u>	<u>(394,500)</u>	<u>4,240,000</u>
Other Long-Term Obligations:						
Capital Leases			203,692	81,614	(53,883)	231,423
Compensated Absences			<u>1,284,822</u>	<u>41,892</u>		<u>1,326,714</u>
Total Other Long-Term Obligations			<u>1,488,514</u>	<u>123,506</u>	<u>(53,883)</u>	<u>1,558,137</u>
Total General Long-Term Obligations			<u>14,599,114</u>	<u>2,103,506</u>	<u>(946,383)</u>	<u>15,756,237</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

	Maturity Date	Interest Rate	(Restated) Balance 12/31/98	Additions	Reductions	Outstanding 12/31/99
Enterprise Fund Obligations:						
General Obligation Bonds - Unvoted:						
Water						
1993 Refunding	2016	2.75-5.00%	\$ 3,007,564	\$ 18,154	\$ (135,000)	\$ 2,890,718
1995 Hayes Avenue Line	2015	5.75%	320,000		(10,000)	310,000
1996 Billing Road Water Tank	2016	5.90%	520,000		(15,000)	505,000
1997 Maple Avenue/S.R. 6 & 269 Line	2017	4.875-5.00%	451,900		(9,000)	442,900
1998 Camp/Hull/Boos Roads Line	2019	3.05-4.60%	585,000		(20,000)	565,000
1999 S.R. 101 Line	2019	3.85-5.625%		525,000		525,000
1999 U.S. 250 Line Relocation	2019	3.85-5.625%		775,000		775,000
Sewer						
1992 Marshall Avenue Pump Station	2012	6.05%	430,000		(20,000)	410,000
1993 Refunding	2016	2.75-5.00%	3,242,825	25,085	(160,000)	3,107,910
1996 Cleveland Road Trunk Line	2016	5.90%	470,000		(15,000)	455,000
1999 Rye Beach Trunk Line	2019	3.85-5.625%		2,250,000		2,250,000
1999 Cleveland Road Main Extension	2019	3.85-5.625%		500,000		500,000
Landfill						
1994 Equipment Acquisition			105,000		(105,000)	
Total General Obligation Bonds			<u>9,132,289</u>	<u>4,093,239</u>	<u>(489,000)</u>	<u>12,736,528</u>
Ohio Water Development Authority Loans:						
Water						
1996 Water Plant	2016	6.91%	2,019,851		(62,929)	1,956,922
Sewer						
1997 Sandusky Plant #2	2006	7.10%	282,164		(28,199)	253,965
1997 Sandusky Plant #4	2007	7.10%	42,641		(3,950)	38,691
1985 Sawmill Creek	2005	8.67%	268,793		(34,012)	234,781
1994 Groundwater			47,291		(47,291)	
1995 Sewer Line	2015	6.91%	5,906,428		(193,070)	5,713,358
Total Ohio Water Development Authority Loans			<u>8,567,168</u>		<u>(369,451)</u>	<u>8,197,717</u>
Ohio Public Works Commission Loans:						
Sewer						
1996 Cleveland Road Pump Station	2016	NA	66,514		(3,695)	62,819
1997 Stoney Ridge Pump Station	2017	NA	88,922		(4,560)	84,362
Total Ohio Public Works Commission Loans			<u>155,436</u>		<u>(8,255)</u>	<u>147,181</u>
Other Long-Term Obligations:						
Capital Leases Payable			289,509		(54,152)	235,357
Total Enterprise Fund Obligations			<u>18,144,402</u>	<u>4,093,239</u>	<u>(920,858)</u>	<u>21,316,783</u>
Total Long-Term Obligations			<u>\$32,743,516</u>	<u>\$6,196,745</u>	<u>\$(1,867,241)</u>	<u>\$37,073,020</u>

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

- B. All long-term debt issued for governmental purposes of the County, and special assessment bonds are retired from the Debt Service funds. General obligation proprietary bonds are retired from the related Enterprise funds. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Self-supporting bonds are secured by an unvoted property tax levy (special assessments), however, each appropriate bond indenture provides for principal and interest to be paid from user charges. The self-supporting bonds also carry the County's commitment for repayment. Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$3.85 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, 1999, \$13.06 million of bonds outstanding are considered defeased.

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

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

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

Year	General Obligation Bonds		Special Assessment Bonds		Total
	Principal	Interest	Principal	Interest	
2000	\$ 532,300	\$ 465,577	\$ 480,500	\$ 278,882	\$ 1,757,259
2001	556,800	439,991	487,000	240,692	1,724,483
2002	571,600	415,929	512,000	206,249	1,705,778
2003	581,500	390,931	472,000	170,030	1,614,461
2004	606,800	365,049	483,000	139,255	1,594,104
2005 - 2009	2,854,100	1,388,747	1,199,000	317,118	5,758,965
2010 - 2014	2,375,000	785,295	415,500	124,292	3,700,087
2015 - 2019	1,880,000	276,450	191,000	17,559	2,365,009
Totals	<u>\$9,958,100</u>	<u>\$4,527,969</u>	<u>\$4,240,000</u>	<u>\$1,494,077</u>	<u>\$20,220,146</u>

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

Year	General Obligation Bonds		OWDA Loans		OPWC Loans		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2000	\$ 486,461	\$ 687,850	\$ 344,276	\$ 565,000	\$ 8,255	NA	\$ 2,091,842
2001	506,961	648,018	367,915	541,363	8,255	NA	2,072,512
2002	527,161	624,525	393,175	516,102	8,255	NA	2,069,218
2003	552,261	599,313	420,171	489,105	8,255	NA	2,069,105
2004	600,961	572,388	449,027	460,251	8,255	NA	2,090,882
2005 - 2009	3,448,705	2,364,140	2,318,241	1,835,056	41,278	NA	10,007,420
2010 - 2014	4,259,018	1,352,085	3,064,673	953,853	41,278	NA	9,670,907
2015 - 2019	2,355,000	329,623	840,239	64,721	23,350	NA	3,612,933
Totals	<u>\$12,736,528</u>	<u>\$7,177,942</u>	<u>\$8,197,717</u>	<u>\$5,425,451</u>	<u>\$147,181</u>	<u>NA</u>	<u>\$33,684,819</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.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

The effects of the debt limitations described above at December 31, 1999 are an overall debt margin of \$24,524,447 and an unvoted debt margin of \$3,848,156, both of which include available funds of \$202,062.

NOTE 13 - NOTES PAYABLE

The County had the following general obligation bond and tax anticipation notes outstanding at December 31, 1999. 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 12/31/98</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 12/31/99</u>	<u>Maturity Date</u>
Tax Anticipation Note:						
<u>Special Revenue Fund:</u>						
5.49% U.S. Route 250	12/11/99	\$1,242,000	\$ 752,000	\$ (1,242,000)	\$ 752,000	12/10/00
Total Special Revenue Fund		<u>\$1,242,000</u>	<u>\$ 752,000</u>	<u>\$ (1,242,000)</u>	<u>\$ 752,000</u>	
General Obligation Bond Anticipation Notes:						
<u>Capital Projects Funds:</u>						
3.68% Sweetbriar Drainage		\$1,400,000	\$ 1,300,000	\$ (2,700,000)		
4.60% Osborne Drive Improvements			80,000	(80,000)		
Total Capital Projects Funds		<u>\$1,400,000</u>	<u>\$ 1,380,000</u>	<u>\$ (2,780,000)</u>	<u>\$</u>	
<u>Enterprise Funds:</u>						
Water						
5.74% Water Meter Replacement	12/11/99	\$1,200,000	\$ 1,800,000	\$ (2,200,000)	\$ 800,000	12/10/00
4.125% S.R. 4 Line Replacement	10/27/99		820,000		820,000	10/26/00
3.375% Kneisel Road Line Replacement				(250,000)		
3.375% Camp/Hull Rd. Water Line				(210,000)		
3.50% S.R. 101 Water Line			500,000	(500,000)		
3.50% U.S. 250 Line Relocation		1,125,000	800,000	(1,925,000)		
Sewer						
3.50% Rye Beach Trunk Line		2,000,000	2,400,000	(4,400,000)		
3.50% Cleveland Road Main Extension			1,100,000	(1,100,000)		
4.125% Ruggles-Mitiwanga	10/27/99		620,000		620,000	10/26/00
Landfill						
3.75% BAT Phase I	6/1/99	1,300,000	1,120,000	(1,300,000)	1,120,000	5/31/00
3.75-4.125% BAT Phase II	6/1/99 & 11/1/99	<u>2,900,000</u>	<u>2,400,000</u>	<u>(2,900,000)</u>	<u>2,400,000</u>	5/31/00
Total Enterprise Funds		<u>\$8,985,000</u>	<u>\$11,560,000</u>	<u>\$(14,785,000)</u>	<u>\$5,760,000</u>	

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 14 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three enterprise funds to account for water operations, sewer operations, and the County landfill. Segment information as of and for the year ended December 31, 1999, is as follows:

	<u>Water</u>	<u>Sewer</u>	<u>Landfill</u>	<u>Total</u>
Operating Revenues	\$ 4,814,540	\$5,394,290	\$2,450,343	\$12,659,173
Operating Expenses Before Depreciation	3,329,355	2,321,755	3,345,990	8,997,100
Depreciation Expense	1,659,556	2,636,571	2,204,132	6,500,259
Operating Income (Loss)	(174,371)	435,964	(3,099,779)	(2,838,186)
Net Loss	(724,202)	(187,474)	(3,246,321)	(4,157,997)
Fixed Assets:				
Acquisitions	1,611,458	4,498,973	9,611	6,120,042
Net Working Capital	1,145,234	3,025,129	(1,073,812)	3,096,551
Total Assets	21,946,233	44,009,454	6,152,656	72,108,343
Long-Term Liabilities:				
General Obligation Bonds	6,013,618	6,722,910		12,736,528
OWDA Loans	1,956,922	6,240,795		8,197,717
OPWC Loans		147,181		147,181
Capital Lease Obligation			235,357	235,357
Landfill Closure Costs			3,871,868	3,871,868
Total Fund Equity	11,877,081	29,688,621	(1,678,008)	39,887,694
Encumbrances Outstanding at December 31, 1999 (Budget Basis)	1,391,749	1,206,778	377,732	2,976,259

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 15 - RISK MANAGEMENT

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

The County Risk Sharing Authority (CORSA), is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio non-profit corporation 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 1998 was \$421,099.

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 1998, and settled claims have not exceeded limits of coverage in the past three years. The County pays all elected officials' bonds in accordance with statute.

SELF INSURANCE PROGRAM

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 15 - RISK MANAGEMENT - (Continued)

The liability for claims payable is based on the requirements of GASB Statement No. 30, Risk Financing Omnibus, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 1999 are estimated by the third party administrator at \$1,047,708.

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

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
1999	\$ 822,778	\$4,389,426	\$4,164,496	\$1,047,708
1998	1,049,414	3,967,994	4,194,630	822,778
1997	692,401	4,438,019	4,081,006	1,049,414
1996	484,720	3,556,996	3,349,315	692,401

INSURANCE PURCHASING POOL

For 1999, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 15 - RISK MANAGEMENT - (Continued)

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

NOTE 16 - DEFINED BENEFIT PENSION PLANS

A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

All Erie County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer public employee retirement system created by the State of Ohio. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 1999 was 8.5 percent for employees other than law enforcement. Law enforcement employees contribute 9.0 percent of covered salary. The employer contribution rate was 13.55 percent of covered payroll; 9.35 percent was the portion used to fund pension obligations for 1999. The law enforcement employer rate was 16.70 percent of covered payroll and 12.5 percent was the portion used to fund pension obligations for 1999. The County's contributions for pension obligations to PERS for the years ended December 31, 1999, 1998, and 1997 were \$3,054,730, \$2,817,495 and \$2,792,104, respectively; 73.65 percent has been contributed for 1999 and 100 percent for 1998 and 1997. \$805,007, representing the unpaid contribution for 1999, is recorded as a liability within the respective funds.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

B. STATE TEACHERS RETIREMENT SYSTEM

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

STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$59,763, \$61,984, and \$57,372, respectively; 92.25 percent has been contributed for 1999 and 100 percent has been contributed for 1998 and 1997. \$4,634, representing the unpaid contributions for 1999, is recorded as a liability within the respective funds.

NOTE 17 - POSTEMPLOYMENT BENEFITS

A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 17 - POSTEMPLOYMENT BENEFITS - (Continued)

The 1999 employer contribution rate for local employers was 13.55% of covered payroll and the rate for law enforcement employees was 16.7%; 4.2% was the portion that was used to fund health care for the year for regular employees, and 4.2% was used to fund health care for the year for law enforcement employees.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS, on a pay-as-you-go basis. The County's contribution actually made to fund postemployment benefits was \$946,854.

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.

Statewide expenditures for OPEB during 1999 were \$524 million. As of December 31, 1999, the unaudited estimated net assets available statewide for future OPEB payments were \$9.87 billion. The number of benefit recipients statewide eligible for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

Additional information on the PERS, including historical trend information showing the progress in accumulating sufficient assets to pay benefits when due is available in the PERS December 31, 1999, *Comprehensive Annual Financial Report*.

B. STATE TEACHERS RETIREMENT SYSTEM

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 17 - POSTEMPLOYMENT BENEFITS - (Continued)

Benefits are funded on a pay-as-you-go basis. All benefit recipients are required to pay a portion of their health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board currently allocates employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$34,150 during 1999. Eligible benefit recipients totaled 95,796. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000.

NOTE 18 - OTHER EMPLOYEE BENEFITS

COMPENSATED ABSENCES

County employees earn vacation leave at varying rates ranging from two to five weeks per employee per year. Ohio law requires that vacation not be accumulated for more than three years. Generally, all vacation time is to be taken in the year available unless administrative written approval to carry over is obtained. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees with a minimum of ten years of service are paid one fourth (1/4) of accumulated sick time upon retirement. In general, employees are eligible to be paid for unused compensation time upon termination of employment. All sick, vacation and compensation payments are made at employees' current wage rates. As of December 31, 1999, the total liability for compensated absences was \$1,707,906 for the Primary Government. Of that amount, the liability for governmental funds was \$1,565,252; the current portion was \$238,538, and \$1,326,714 was reported in the General Long-Term Obligations Account Group. The total liability for the proprietary funds was \$142,654, of which \$22,150 was current, and the balance long-term.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 19 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis), All Governmental Fund Types is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are that:

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 19 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

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

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Budget Basis	\$(4,909,922)	\$(1,733,029)	\$ (20,140)	\$ (967,255)
Net Adjustment for Revenue Accruals	188,500	108,290	2,567	(119,889)
Net Adjustment for Expenditure Accruals	217,721	717,106	(1,505,776)	3,062,513
Net Adjustment for Other Financing Sources (Uses)	(276,709)	10,287	1,520,297	(2,764,833)
Budget Basis Encumbrances Outstanding at Year End	<u>4,393,458</u>	<u>2,512,779</u>	<u> </u>	<u>617,216</u>
GAAP Basis	<u>\$ (386,952)</u>	<u>\$ 1,615,433</u>	<u>\$ (3,052)</u>	<u>\$ (172,248)</u>

NOTE 20 - CONTINGENT LIABILITIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation, in which minimal, nonmaterial damages are being sought. In addition, the County is defendant in numerous other claims and lawsuits, ranging from tort liability to civil rights litigation, in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. Amounts paid by the County in 1999 for litigation settled were not material.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 20 - CONTINGENT LIABILITIES - (Continued)

The County participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits by grantors or their representatives. Such audits could identify expenditures disallowed under the terms of the grant and the applicable funds may need to be reimbursed to the granting agency. At December 31, 1999, 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, with the remainder tentatively to be remitted in 2000. Repayments from the County in 1999 on the original commitment of \$1.55 million amounted to \$558,186, of which \$490,000 was principal. The County's General fund is contingently liable for any shortcomings from the hotel/motel tax. At December 31, 1999, \$335,932 was collected and available in proceeds from the second one percent hotel/motel tax.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 21 - CLOSURE AND POST-CLOSURE CARE COSTS

The County operates the Erie County Landfill and accounts for this activity in the Landfill Enterprise fund. State and federal regulations require the County to place a final cover on the sanitary landfill when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty (30) years after closure. The County closed one cell of the landfill in 1993 and has another cell currently accepting waste. The County reports a portion of these closure and post-closure costs as an operating expense in each period, based on landfill capacity used as of each balance sheet date. \$3,871,868 is reported as landfill closure and post-closure care liability at December 31, 1999, representing \$1,746,777 of post-closure care costs for the closed cell, and \$2,125,091 for the active cell, based on 47.96 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$1,958,668 as the remaining estimated capacity of the active cell is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2000. The County expects to close the active cell in the year 2002. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

NOTE 22 - RELATED PARTY TRANSACTIONS

In 1999, 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 \$96,274 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the Workshop.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 23 - CONDUIT DEBT OBLIGATIONS

In prior years, the County has issued Industrial Revenue Bonds and Health Care Facility Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 1999, there were 20 series of Industrial Revenue Bonds outstanding. The aggregate principal amount payable for the five series issued after July 1, 1995 was \$28,655,000. The aggregate principal amount payable for the fifteen series issued prior to July 1, 1995 could not be determined, however, their original issue amounts totaled \$212.38 million.

NOTE 24 - CONTRACTUAL COMMITMENTS

As of the balance sheet date, the County was contractually obligated for 18 construction or improvement projects, most of which were related to water, sewer, and landfill operations. The original contracts for all projects total \$11.1 million. The total outstanding commitment at December 31, 1999 was \$4,217,943. A summary of the more significant (in excess of \$100,000) projects follows:

<u>Project</u>	<u>Fund</u>	<u>Contract Amount</u>	<u>Paid as of December 31, 1999</u>	<u>Balance of Contract</u>
Court Computer System	General	\$1,187,500	\$ 26,080	\$1,161,420
Landfill expansion	Landfill	2,694,182	2,497,187	196,995
Cleveland Rd. sewer	Sewer	458,502	407,217	51,285
S.R. 4 sewer	Sewer	233,750	36,824	196,926
Ruggles Beach - Mitiwanga sewer	Sewer	694,671	330,608	364,063
Rye Beach sewer improvements	Sewer	2,352,833	2,276,374	76,459
Camp, Hull & Boos Rds. water main	Water	125,945	85,167	40,778

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 24 - CONTRACTUAL COMMITMENTS - (Continued)

<u>Project</u>	<u>Fund</u>	<u>Contract Amount</u>	<u>Paid as of December 31, 1999</u>	<u>Balance of Contract</u>
S.R. 101 waterline	Water	\$ 492,488	\$299,334	\$ 193,154
Margaretta Twp. storage and distribution	Water	353,060	28,520	324,540
Columbus Ave. Waterline	Water	128,615	0	128,615
Columbus Ave./Oakland Ave./ U.S. 250 water main	Water	1,307,475	0	1,307,475
U.S. 250 line relocation	Water	684,977	643,906	41,071

NOTE 25 - RESERVE BALANCE ACCOUNT

During the fiscal year, the County established, in accordance with section 5705.13 of the Ohio Revised Code, an account for the express purpose of budget stabilization. The Commissioners established the reserve in the General fund in the amount of \$700,000. These funds are intended to be used for future termination benefits for employees. Cash in the General fund has been restricted, and fund balance has been reserved (See Note 2).

NOTE 26 - 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, 1999 and 1998, management considered certain net assets to be unrestricted and others to be temporarily restricted.

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

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.

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, 1999 and 1998 was \$1,419 and \$1,284, respectively.

Job Coaching

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

ERIE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1999

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

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, 1999 and 1998, the Organization expended \$3,216 and \$3,741, respectively, for new equipment, ownership of which vests in the Organization.

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

GENERAL FUND

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

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$3,567,490	\$3,682,185	\$114,695
Sales taxes	9,950,000	10,003,337	53,337
Charges for services	1,583,100	1,454,536	(128,564)
Licenses and permits	10,500	9,862	(638)
Fines and forfeitures	498,000	493,614	(4,386)
Intergovernmental	2,896,683	2,997,408	100,725
Special assessments	6,500	58,433	51,933
Investment income	2,100,000	2,156,691	56,691
Other	1,521,400	1,162,605	(358,795)
Total Revenues	22,133,673	22,018,671	(115,002)
Expenditures:			
Current:			
General government:			
Legislative and executive			
Commissioners			
Personal services	962,515	895,947	66,568
Materials and supplies	733,142	635,572	97,570
Contractual services	405,391	378,178	27,213
Capital outlay	241,882	198,074	43,808
Total Commissioners	2,342,930	2,107,771	235,159
Microfilm			
Personal services	62,213	55,987	6,226
Materials and supplies	13,600	12,526	1,074
Contractual services	16,158	15,491	667
Capital outlay	1,657	1,657	0
Total Microfilm	93,628	85,661	7,967
Copy Reproductions			
Materials and supplies	26,000	21,992	4,008
Contractual services	8,900	2,651	6,249
Capital outlay	5,533	2,632	2,901
Total Copy Reproductions	40,433	27,275	13,158
Auditor			
Personal services	518,752	501,819	16,933
Materials and supplies	45,010	40,739	4,271
Contractual services	93,072	68,248	24,824
Capital outlay	39,041	36,992	2,049
Total Auditor	695,875	647,798	48,077
Assessing Personal Property			
Materials and supplies	3,500	3,476	24
Total Assessing Personal Property	3,500	3,476	24
Treasurer			
Personal services	153,335	136,561	16,774
Materials and supplies	18,595	12,294	6,301
Contractual services	27,525	19,889	7,636
Capital outlay	13,300	11,241	2,059
Total Treasurer	212,755	179,985	32,770
Prosecuting Attorney			
Personal services	1,054,171	1,022,573	31,598
Materials and supplies	124,441	109,460	14,981
Contractual services	16,690	13,273	3,417
Capital outlay	10,900	7,731	3,169
Total Prosecuting Attorney	1,206,202	1,153,037	53,165

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Budget Commission			
Materials and supplies	\$700	\$497	\$203
Total Budget Commission	700	497	203
Board of Revision			
Materials and supplies	19,200		19,200
Contractual services	1,500	1,082	418
Total Board of Revision	20,700	1,082	19,618
Bureau of Inspection			
Contractual services	65,800	65,793	7
Total Bureau of Inspection	65,800	65,793	7
Planning Commission			
Personal services	249,669	242,961	6,708
Materials and supplies	4,857	4,014	843
Contractual services	36,213	35,561	652
Capital outlay	9,600	8,241	1,359
Other	1,000	653	347
Total Planning Commission	301,339	291,430	9,909
Data Processing			
Materials and supplies	1,734	597	1,137
Contractual services	42,500	27,717	14,783
Capital outlay	1,187,500	1,164,796	22,704
Total Data Processing	1,231,734	1,193,110	38,624
Board of Elections			
Personal services	253,520	247,841	5,679
Materials and supplies	83,575	75,221	8,354
Contractual services	23,000	18,130	4,870
Capital outlay	22,500	22,410	90
Total Board of Elections	382,595	363,602	18,993
Buildings and Grounds Maintenance			
Personal services	1,158,274	1,127,009	31,265
Materials and supplies	479,143	442,900	36,243
Contractual services	989,367	952,655	36,712
Capital outlay	172,231	167,634	4,597
Total Buildings and Grounds Maintenance	2,799,015	2,690,198	108,817
Recorder			
Personal services	242,046	229,096	12,950
Materials and supplies	13,153	6,853	6,300
Contractual services	6,400	2,689	3,711
Capital outlay	500		500
Total Recorder	262,099	238,638	23,461
Disaster Service, Insurance and Other			
Personal services	4,500	4,317	183
Other	17,000	14,046	2,954
Total Disaster Service, Insurance and Other	21,500	18,363	3,137
Total general government - Legislative and executive	9,680,805	9,067,716	613,089

Continued

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
General government :			
<i>Judicial</i>			
<i>Court of Appeals</i>			
Other	\$25,000	\$15,099	\$9,901
Total Court of Appeals	25,000	15,099	9,901
<i>Common Pleas Court</i>			
Personal services	324,490	291,651	32,839
Materials and supplies	51,084	44,228	6,856
Contractual services	307,707	293,978	13,729
Capital outlay	113,700	111,887	1,813
Total Common Pleas Court	796,981	741,744	55,237
<i>Jury Commission</i>			
Materials and supplies	9,180	8,661	519
Total Jury Commission	9,180	8,661	519
<i>Domestic Relations / Juvenile Court</i>			
Personal services	1,289,481	1,241,676	47,805
Materials and supplies	93,684	91,803	1,881
Contractual services	178,160	178,160	0
Capital outlay	61,657	60,469	1,188
Other	35,893	35,893	0
Total Domestic Relations / Juvenile Court	1,658,875	1,608,001	50,874
<i>Probate Court</i>			
Personal services	237,411	231,194	6,217
Materials and supplies	23,336	14,180	9,156
Contractual services	21,789	13,506	8,283
Capital outlay	800	800	0
Total Probate Court	283,336	258,880	24,456
<i>Clerk of Courts</i>			
Personal services	460,651	408,450	52,201
Materials and supplies	20,582	14,827	5,755
Contractual services	18,799	16,569	2,230
Capital outlay	17,257	16,341	916
Total Clerk of Courts	517,289	456,187	61,102
<i>County Courts</i>			
Personal services	245,183	222,683	22,500
Materials and supplies	12,765	12,026	739
Contractual services	31,795	22,252	9,543
Capital outlay	2,000	80	1,920
Total County Courts	291,743	257,041	34,702
<i>Municipal Courts</i>			
Personal services	181,205	167,640	13,565
Materials and supplies	39,000	36,507	2,493
Contractual services	7,995	5,607	2,388
Total Municipal Courts	228,200	209,754	18,446
<i>Law Library</i>			
Personal services	19,000	19,000	0
Total Law Library	19,000	0	19,000
Total general government - judicial	3,829,604	3,555,367	274,237
Total general government	13,510,409	12,623,083	887,326

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Public safety			
Adult Probation			
Personal services	\$375,517	\$274,065	\$101,452
Materials and supplies	65,343	30,091	35,252
Contractual services	26,567	20,583	5,982
Capital outlay	46,057	36,339	9,718
Total Adult Probation	513,484	361,080	152,404
Detention Home			
Personal services	1,008,868	990,624	18,244
Materials and supplies	103,149	99,007	4,142
Contractual services	97,523	94,759	2,764
Capital outlay	33,243	30,083	3,160
Total Detention Home	1,242,783	1,214,473	28,310
Coroner			
Personal services	50,106	46,242	3,864
Materials and supplies	2,400	1,253	1,147
Contractual services	69,522	48,551	20,971
Capital outlay	1,500	398	1,102
Total Coroner	123,528	96,444	27,084
Sheriff			
Personal services	4,078,821	3,989,524	89,297
Materials and supplies	312,754	307,899	4,853
Contractual services	703,421	798,649	(95,228)
Capital outlay	677,427	657,423	20,002
Other	25,974	25,974	0
Total Sheriff	5,798,397	5,779,471	18,926
Drug Task Force			
Contractual services	255,459	150,110	105,349
Total Drug Task Force	255,459	150,110	105,349
Disaster Services			
Other	4,607	4,607	0
Total Disaster Services	4,607	4,607	0
Total public safety	7,938,258	7,606,185	332,073
Public works			
Infrastructure Improvements			
Personal services	66,177	57,782	8,395
Materials and supplies	6,000	3,096	2,904
Contractual services	500,150	132,029	368,121
Capital outlay	3,200		3,200
Other	600	188	412
Total Infrastructure Improvements	576,127	193,095	383,032
Ditch Maintenance			
Materials and supplies	264,753	246,423	18,330
Total Ditch Maintenance	264,753	246,423	18,330
Tax Maps			
Personal services	96,728	94,905	1,823
Materials and supplies	1,500	774	726
Contractual services	2,119	529	1,590
Capital outlay	14,700	13,351	1,349
Other	21,353	21,352	1
Total Tax Maps	136,400	130,911	5,489

Continued

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Ditch Cleaning			
Contractual services	\$5,000	\$0	\$5,000
Capital outlay	273,031	249,123	23,908
Other	5,071	4,407	664
Total Ditch Cleaning	283,102	253,530	29,572
Total public works	1,260,382	823,959	436,423
Health			
Crippled Children's Aid			
Contractual services	127,576	101,050	26,526
Total Crippled Children's Aid	127,576	101,050	26,526
Tuberculosis			
Contractual services	2,500	200	2,300
Total Tuberculosis	2,500	200	2,300
Vital Statistics			
Contractual services	2,200	1,934	266
Total Vital Statistics	2,200	1,934	266
Kelley's Island Health			
Contractual services	3,000	1,500	1,500
Total Kelley's Island Health	3,000	1,500	1,500
Total health	135,276	104,684	30,592
Human services			
Public Assistance			
Other	585,189	585,189	0
Total Public Assistance	585,189	585,189	0
Children Services			
Contractual services	1,536,000	1,536,000	0
Total Children Services	1,536,000	1,536,000	0
Veterans Services			
Personal services	187,280	152,225	35,055
Materials and supplies	39,993	16,493	23,500
Contractual services	10,400	2,817	7,583
Capital outlay	27,500	23,981	3,519
Other	436,490	70,775	365,715
Total Veterans Services	701,663	266,291	435,372
Total human services	2,822,852	2,387,480	435,372
Conservation and recreation			
Soil & Water Conservation			
Other	163,000	163,000	0
Total Soil & Water Conservation	163,000	163,000	0
Total conservation and recreation	163,000	163,000	0

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Other			
Other			
Personal services	\$1,738	\$1,635	\$103
Contractual services	50,000	44,522	5,478
Other	2,201,447	1,785,354	416,093
Total Other	<u>2,253,185</u>	<u>1,831,511</u>	<u>421,674</u>
Total other	<u>2,253,185</u>	<u>1,831,511</u>	<u>421,674</u>
Capital Outlay			
Capital Improvements			
Capital outlay	2,421,312	1,126,062	1,295,250
Total Capital Improvements	<u>2,421,312</u>	<u>1,126,062</u>	<u>1,295,250</u>
Total capital outlay	<u>2,421,312</u>	<u>1,126,062</u>	<u>1,295,250</u>
Intergovernmental			
Intergovernmental Pass-through			
Personal services	738,295	29,127	709,168
Total Intergovernmental Pass-through	<u>738,295</u>	<u>29,127</u>	<u>709,168</u>
Total intergovernmental	<u>738,295</u>	<u>29,127</u>	<u>709,168</u>
Total Expenditures	<u>31,242,969</u>	<u>26,695,091</u>	<u>4,547,878</u>
Deficiency of revenues under expenditures	<u>(9,109,296)</u>	<u>(4,676,420)</u>	<u>4,432,876</u>
Other Financing Sources (Uses):			
Proceeds of bonds	2,300,000	800,000	(1,500,000)
Proceeds from sale of fixed assets	15,000	17,779	2,779
Operating transfers in	425,000	100,000	(325,000)
Operating transfers out	(1,198,500)	(1,151,281)	47,219
Total Other Financing Sources (Uses)	<u>1,541,500</u>	<u>(233,502)</u>	<u>(1,775,002)</u>
Deficiency of revenues and other financing sources under expenditures and other financing sources (uses)	<u>(7,567,796)</u>	<u>(4,909,922)</u>	<u>2,657,874</u>
Fund Balance, January 1	11,559,843	11,559,843	0
Prior Year Encumbrances Appropriated	810,637	810,637	0
Fund Balance, December 31	<u>\$4,802,684</u>	<u>\$7,460,558</u>	<u>\$2,657,874</u>

SPECIAL REVENUE FUNDS

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

Dog and Kennel Fund

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

Hotel/Motel Tax Fund

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

Public Assistance Fund

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

Children's Services Fund

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

Child Support Enforcement Fund

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

Litter Control Fund

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

Real Estate Assessment Fund

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

Computerization - Common Pleas Court Fund

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

SPECIAL REVENUE FUNDS

Computerization - Juvenile Court Fund

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

Computerization - Probate Court Fund

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

Title Administration Fund

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

Computerization - County Court Fund

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

County Recorder Equipment Fund

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

County Court Improvements Fund

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

Court Security Grant Fund

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

Motor Vehicle and Gas Tax Fund

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

Youth Violence Reduction Fund

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

SPECIAL REVENUE FUNDS

Felony Delinquent Care Fund

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

Community Development Block Grant Fund

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

Community Rotary Fund

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

Abatements Fund

To account for tax abatements.

Community Corrections Fund

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

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

To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy and federal and state grants.

County Care Facility and Donations Fund

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

Crime Victim Assistance Fund

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

Senior Citizens Levy Fund

To account for the senior citizens levy.

SPECIAL REVENUE FUNDS

Solid Waste District Fund

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

Benchmark Drug Grant Fund

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

Ditch Maintenance Fund

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

Disaster Services Fund

To account for the emergency management agency.

Emergency 9-1-1 Repair and Replacement Fund

To account for fees collected to maintain and improve the emergency 9-1-1 system.

Domestic Shelter Fund

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

Public Defender Fund

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

Supported Living Fund

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

Indigent Guardianship Fund

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

SPECIAL REVENUE FUNDS

Indigent Drivers Alcohol Treatment Fund

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

Enforcement and Education Fund

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

Drug Enforcement Fund

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

Federal Justice Grant Fund

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

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

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

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	Dog and Kennel	Hotel/Motel Tax	Public Assistance	Children's Services
Assets:				
Equity in pooled cash, cash equivalents and investments	\$47,658	\$335,932	\$696,932	\$309,763
Receivables (net of allowances for uncollectibles):				
Sales taxes		65,356		
Accounts	235		16,648	1,291
Due from other funds				
Due from other governments			14,545	
Total Assets	\$47,893	\$401,288	\$728,125	\$311,054
Liabilities:				
Accounts payable	\$1,645		\$235,299	\$273,913
Accrued wages and benefits	4,620		143,524	
Compensated absences payable	1,884		25,110	
Pension obligation payable	3,721		102,198	
Due to other funds	123		54,654	7,520
Due to other governments			597	43
General obligation notes payable		\$752,000		
Total Liabilities	11,993	752,000	561,382	281,476
Fund Equity:				
Reserved for encumbrances	1,863		320,417	315,000
Unreserved:				
Undesignated	34,037	(350,712)	(153,674)	(285,422)
Total fund equity	35,900	(350,712)	166,743	29,578
Total Liabilities and Fund Equity	\$47,893	\$401,288	\$728,125	\$311,054

<u>Child Support Enforcement</u>	<u>Litter Control</u>	<u>Real Estate Assessment</u>	<u>Computerization - Common Pleas Court</u>	<u>Computerization - Juvenile Court</u>	<u>Computerization - Probate Court</u>
\$102,629	\$425	\$897,022	\$56,190	\$43,989	\$7,388
52,109 52		66	710	618	330
<u>\$154,790</u>	<u>\$425</u>	<u>\$897,088</u>	<u>\$56,900</u>	<u>\$44,607</u>	<u>\$7,718</u>
\$7,897		\$24,102			
42,862		8,044			
15,819		1,527			
31,710		6,224			
15,482					
<u>113,770</u>		<u>39,897</u>			
102,732		336,627			
(61,712)	\$425	520,564	\$56,900	\$44,607	\$7,718
41,020	425	857,191	56,900	44,607	7,718
<u>\$154,790</u>	<u>\$425</u>	<u>\$897,088</u>	<u>\$56,900</u>	<u>\$44,607</u>	<u>\$7,718</u>

continued

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	Title Administration	Computerization - County Court	County Recorder Equipment	County Court Improvements
Assets:				
Equity in pooled cash, cash equivalents and investments	\$451,147	\$60,781	\$153,994	\$141,890
Receivables (net of allowances for uncollectibles):				
Accounts	19,701	1,747	221	4,372
Accrued interest	381			
Due from other governments				
Materials and supplies inventory				
Loans receivable				
Total Assets	<u>\$471,229</u>	<u>\$62,528</u>	<u>\$154,215</u>	<u>\$146,262</u>
Liabilities:				
Accounts payable	\$252	\$309	\$18,394	
Accrued wages and benefits	4,242			
Compensated absences payable	4,221			
Pension obligation payable	3,807			
Due to other funds				
Due to other governments				
Total Liabilities	<u>12,522</u>	<u>309</u>	<u>18,394</u>	
Fund Equity:				
Reserved for encumbrances	1,510	41	29,780	
Reserved for materials and supplies inventory				
Reserved for loans				
Unreserved:				
Undesignated	457,197	62,178	106,041	\$146,262
Total fund equity	<u>458,707</u>	<u>62,219</u>	<u>135,821</u>	<u>146,262</u>
Total Liabilities and Fund Equity	<u>\$471,229</u>	<u>\$62,528</u>	<u>\$154,215</u>	<u>\$146,262</u>

Court Security Grant	Motor Vehicle and Gas Tax	Youth Violence Reduction	Felony Delinquent Care	Community Development Block Grant	Community Rotary
\$53,451	\$2,498,824	\$35,806	\$245,478	\$193,948	\$50,578
	142,791			2,643	
	11,779				
	91,827		57,418	94,323	
	63,963				
<u>\$53,451</u>	<u>\$2,809,184</u>	<u>\$35,806</u>	<u>\$302,896</u>	<u>\$893,095</u>	<u>\$50,578</u>
\$35,725	\$268,483	\$1,537	\$11,219	\$20,456	
	41,075	4	12,460		
			2,647		
	41,440		12,064		
	7,068				
	10,318				
<u>35,725</u>	<u>368,384</u>	<u>1,541</u>	<u>38,390</u>	<u>20,456</u>	
3,969	179,721	3,463	18,051	77,781	
	63,963				
				602,181	
<u>13,757</u>	<u>2,197,116</u>	<u>30,802</u>	<u>246,455</u>	<u>192,677</u>	<u>\$50,578</u>
<u>17,726</u>	<u>2,440,800</u>	<u>34,265</u>	<u>264,506</u>	<u>872,639</u>	<u>50,578</u>
<u>\$53,451</u>	<u>\$2,809,184</u>	<u>\$35,806</u>	<u>\$302,896</u>	<u>\$893,095</u>	<u>\$50,578</u>

continued

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	Abatements	Community Corrections	MRDD	County Care Facility and Donations
Assets:				
Equity in pooled cash, cash equivalents and investments	\$1,000	\$1,965	\$1,198,535	\$1,003,757
Receivables (net of allowances for uncollectibles):				
Sales taxes			3,612	
Real and other taxes			3,870,160	
Accounts			3,202	3,465
Accrued interest				
Due from other governments			16,354	
Materials and supplies inventory			21,027	
Total Assets	\$1,000	\$1,965	\$5,112,890	\$1,007,222
Liabilities:				
Accounts payable			\$82,078	\$105,003
Accrued wages and benefits		\$2,010	97,129	192,720
Compensated absences payable			20,126	32,747
Pension obligation payable		2,133	71,385	140,920
Due to other funds			1,073	690
Due to other governments			79,175	135
Deferred revenue			3,870,160	
Total Liabilities		4,143	4,221,126	472,215
Fund Equity:				
Reserved for encumbrances			107,295	58,933
Reserved for materials and supplies inventory			21,027	
Unreserved:				
Undesignated	\$1,000	(2,178)	763,442	476,074
Total fund equity	1,000	(2,178)	891,764	535,007
Total Liabilities and Fund Equity	\$1,000	\$1,965	\$5,112,890	\$1,007,222

Crime Victim Assistance	Senior Citizens Levy	Solid Waste District	Benchmark Drug Grant	Ditch Maintenance	Disaster Services
\$27,616	\$130,511		\$1,411	\$541	\$66,986
	722				
453		\$47,892			1,447
257					
14,213					168
<u>\$42,539</u>	<u>\$131,233</u>	<u>\$47,892</u>	<u>\$1,411</u>	<u>\$541</u>	<u>\$68,601</u>
\$9,698		\$19,982	\$5,463		\$3,076
4,035		1,445	1,499		2,577
					518
3,436		1,169	1,255		2,123
		923			38
<u>17,169</u>		<u>23,519</u>	<u>8,217</u>		<u>8,332</u>
15,110			21,575		744
10,260	\$131,233	24,373	(28,381)	\$541	59,525
25,370	131,233	24,373	(6,806)	541	60,269
<u>\$42,539</u>	<u>\$131,233</u>	<u>\$47,892</u>	<u>\$1,411</u>	<u>\$541</u>	<u>\$68,601</u>

continued

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	Emergency 911 Repair and Replacement	Domestic Shelter	Public Defender	Supported Living
Assets:				
Equity in pooled cash, cash equivalents and investments	\$36,395	\$13,781	\$70,620	\$510,457
Receivables (net of allowances for uncollectibles):				
Sales taxes				
Real and other taxes				
Accounts		1,182		
Accrued interest				
Due from other funds				
Due from other governments	14,004			1,273
Materials and supplies inventory				
Loans receivable				
Total Assets	\$50,399	\$14,963	\$70,620	\$511,730
Liabilities:				
Accounts payable	\$19,783	\$13,781	\$19,336	\$112,768
Accrued wages and benefits			6,906	
Compensated absences payable			1,018	
Pension obligation payable			5,650	
Due to other funds			372	
Due to other governments				
Deferred revenue				
General obligation notes payable				
Total Liabilities	19,783	13,781	33,282	112,768
Fund Equity:				
Reserved for encumbrances	24,535	12,000	2,470	4,954
Reserved for materials and supplies inventory				
Reserved for loans				
Unreserved:				
Undesignated	6,081	(10,818)	34,868	394,008
Total fund equity	30,616	1,182	37,338	398,962
Total Liabilities and Fund Equity	\$50,399	\$14,963	\$70,620	\$511,730

<u>Indigent Guardianship</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Drug Enforcement</u>	<u>Federal Justice Grant</u>	<u>D.R.E.T.A.C.</u>	<u>Total</u>
\$11,901	\$65,207	\$110,263	\$54,391	\$112,565	\$161,048	\$9,962,775
						69,690
1,773				40,567		3,870,160
						343,463
						12,417
						52
	225					304,350
						84,990
						602,181
<u>\$13,674</u>	<u>\$65,432</u>	<u>\$110,263</u>	<u>\$54,391</u>	<u>\$153,132</u>	<u>\$161,048</u>	<u>\$15,250,078</u>
	\$215					\$1,290,414
					\$4,340	569,492
						105,617
					3,648	432,883
						87,943
				\$25,872		116,140
						3,870,160
						752,000
	<u>215</u>			<u>25,872</u>	<u>7,988</u>	<u>7,224,649</u>
						1,638,571
						84,990
						602,181
<u>\$13,674</u>	<u>65,217</u>	<u>\$110,263</u>	<u>\$54,391</u>	<u>127,260</u>	<u>153,060</u>	<u>5,699,687</u>
<u>13,674</u>	<u>65,217</u>	<u>110,263</u>	<u>54,391</u>	<u>127,260</u>	<u>153,060</u>	<u>8,025,429</u>
<u>\$13,674</u>	<u>\$65,432</u>	<u>\$110,263</u>	<u>\$54,391</u>	<u>\$153,132</u>	<u>\$161,048</u>	<u>\$15,250,078</u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Dog and Kennel	Hotel/Motel Tax	Public Assistance	Children's Services
Revenues:				
Sales taxes		\$1,023,682		
Charges for services	\$235		\$16,648	\$377,629
Licenses and permits	146,117			
Fines and forfeitures	3,783			
Intergovernmental			6,363,714	3,939,326
Other				
Total Revenues	<u>150,135</u>	<u>1,023,682</u>	<u>6,380,362</u>	<u>4,316,955</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Judicial				
Public works				
Health	149,757			
Human services			6,649,042	3,788,564
Other		528,855		
Debt service:				
Interest and fiscal charges		68,186		
Total Expenditures	<u>149,757</u>	<u>597,041</u>	<u>6,649,042</u>	<u>3,788,564</u>
Excess (deficiency) of revenues over (under) expenditures	<u>378</u>	<u>426,641</u>	<u>(268,680)</u>	<u>528,391</u>
Other Financing Sources (Uses):				
Operating transfers in			940,000	
Operating transfers out				(700,000)
Total Other Financing Sources (Uses)			<u>940,000</u>	<u>(700,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	<u>378</u>	<u>426,641</u>	<u>671,320</u>	<u>(171,609)</u>
Fund Balance, January 1 (Restated)	35,522	(777,353)	(504,577)	201,187
Fund Balance, December 31	<u>\$35,900</u>	<u>(\$350,712)</u>	<u>\$166,743</u>	<u>\$29,578</u>

Child Support Enforcement	Litter Control	Real Estate Assessment	Computerization - Common Pleas Court	Computerization - Juvenile Court	Computerization - Probate Court
\$335,195		\$717,050	\$9,460	\$10,353	\$7,210
1,181,936	\$67,467				
52,109					
<u>1,569,240</u>	<u>67,467</u>	<u>717,050</u>	<u>9,460</u>	<u>10,353</u>	<u>7,210</u>
		653,964		9,629	13,255
1,481,024	67,467				
<u>1,481,024</u>	<u>67,467</u>	<u>653,964</u>		<u>9,629</u>	<u>13,255</u>
88,216	0	63,086	9,460	724	(6,045)
25,000					
<u>25,000</u>					
113,216	0	63,086	9,460	724	(6,045)
(72,196)	425	794,105	47,440	43,883	13,763
<u>\$41,020</u>	<u>\$425</u>	<u>\$857,191</u>	<u>\$56,900</u>	<u>\$44,607</u>	<u>\$7,718</u>

continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Title Administration	Computerization - County Court	County Recorder Equipment	County Court Improvements
Revenues:				
Charges for services	\$278,623	\$19,689	\$82,495	\$48,791
Fines and forfeitures				
Intergovernmental				26,000
Investment income	3,095			
Other				
Total Revenues	<u>281,718</u>	<u>19,689</u>	<u>82,495</u>	<u>74,791</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	170,541		53,659	
Judicial		14,026		2,150
Public safety				
Public works				
Economic development and assistance				
Total Expenditures	<u>170,541</u>	<u>14,026</u>	<u>53,659</u>	<u>2,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>111,177</u>	<u>5,663</u>	<u>28,836</u>	<u>72,641</u>
Other Financing Uses:				
Operating transfers out			(100,000)	
Total Other Financing Uses			<u>(100,000)</u>	
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>111,177</u>	<u>5,663</u>	<u>(71,164)</u>	<u>72,641</u>
Fund Balance, January 1 (Restated)	347,530	56,556	206,985	73,621
Increase in Reserve for Inventory				
Fund Balance, December 31	<u>\$458,707</u>	<u>\$62,219</u>	<u>\$135,821</u>	<u>\$146,262</u>

Court Security Grant	Motor Vehicle and Gas Tax	Youth Violence Reduction	Felony Delinquent Care	Community Development Block Grant	Community Rotary
	\$288,675				\$490
\$81,000	29,697				
	3,434,106	\$38,227	\$640,279	\$451,094	
	148,838			16,951	
	314,929		17,883	14,068	
81,000	4,216,245	38,227	658,162	482,113	490
63,274					
		3,962	605,906		
	4,235,889				
				792,741	
63,274	4,235,889	3,962	605,906	792,741	
17,726	(19,644)	34,265	52,256	(310,628)	490
17,726	(19,644)	34,265	52,256	(310,628)	490
	2,396,481		212,250	1,183,267	50,088
	63,963				
\$17,726	\$2,440,800	\$34,265	\$264,506	\$872,639	\$50,578

continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Abatements	Community Corrections	MRDD	County Care Facility and Donations
Revenues:				
Property taxes			\$3,670,236	
Sales taxes			3,612	
Charges for services			85,942	\$6,074,616
Licenses and permits				
Intergovernmental		\$173,370	1,118,447	
Special assessments				
Investment income			577	
Other	\$1,000		30,707	10,326
Total Revenues	1,000	173,370	4,909,521	6,084,942
Expenditures:				
Current:				
General government:				
Legislative and executive				
Judicial				
Public safety		176,290		
Public works				
Health			4,185,090	6,565,786
Human services				
Total Expenditures		176,290	4,185,090	6,565,786
Excess (deficiency) of revenues over (under) expenditures	1,000	(2,920)	724,431	(480,844)
Fund Balance, January 1 (Restated)		742	146,306	1,015,851
Increase in Reserve for Inventory			21,027	
Fund Balance, December 31	\$1,000	(\$2,178)	\$891,764	\$535,007

Crime Victim Assistance	Senior Citizens Levy	Solid Waste District	Benchmark Drug Grant	Ditch Maintenance	Disaster Services
	\$674,060 722				
\$148,668		\$215,282 1,000	\$105,962	\$3,008	\$9,214 90,848
426 2,518		100			38,083
<u>151,612</u>	<u>674,782</u>	<u>216,382</u>	<u>105,962</u>	<u>3,008</u>	<u>138,145</u>
124,628			2,754		113,809
		223,792	111,507	3,655	
<u>124,628</u>	<u>608,623</u> <u>608,623</u>	<u>223,792</u>	<u>114,261</u>	<u>3,655</u>	<u>113,809</u>
26,984	66,159	(7,410)	(8,299)	(647)	24,336
(1,614)	65,074	31,783	1,493	1,188	35,933
<u>\$25,370</u>	<u>\$131,233</u>	<u>\$24,373</u>	<u>(\$6,806)</u>	<u>\$541</u>	<u>\$60,269</u>

continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Emergency 911 Repair and Replacement	Domestic Shelter	Public Defender	Supported Living
Revenues:				
Property taxes				
Sales taxes				
Charges for services		\$20,317		
Licenses and permits				
Fines and forfeitures				
Intergovernmental	\$15,501		\$120,144	\$833,757
Special assessments				
Investment income				
Other	624		264,000	
Total Revenues	16,125	20,317	384,144	833,757
Expenditures:				
Current:				
General government:				
Legislative and executive			13,574	
Judicial				
Public safety	86,331		382,648	
Public works				
Health		20,234		668,725
Human services				
Economic development and assistance				
Other				
Debt service:				
Interest and fiscal charges				
Total Expenditures	86,331	20,234	396,222	668,725
Excess (deficiency) of revenues over (under) expenditures	(70,206)	83	(12,078)	165,032
Other Financing Sources (Uses):				
Operating transfers in				
Operating transfers out				
Total Other Financing Sources (Uses)				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	(70,206)	83	(12,078)	165,032
Fund Balance, January 1 (Restated)	100,822	1,099	49,416	233,930
Increase in Reserve for Inventory				
Fund Balance, December 31	\$30,616	\$1,182	\$37,338	\$398,962

<u>Indigent Guardianship</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Drug Enforcement</u>	<u>Federal Justice Grant</u>	<u>D.R.E.T.A.C.</u>	<u>Total</u>
						\$4,344,296
						1,028,016
					\$194,278	8,792,192
		\$15,408		\$71,499		147,117
\$15,713	\$8,579		\$12,519	350,313		120,387
						19,216,970
						3,008
						169,887
1,773				200		748,320
<u>17,486</u>	<u>8,579</u>	<u>15,408</u>	<u>12,519</u>	<u>422,012</u>	<u>194,278</u>	<u>34,570,193</u>
					130,888	1,147,254
						105,088
12,185	640		21,821	289,017		1,692,609
						4,307,011
				25,872		11,950,763
						12,527,253
						792,741
						528,855
						68,186
<u>12,185</u>	<u>640</u>		<u>21,821</u>	<u>314,889</u>	<u>130,888</u>	<u>33,119,760</u>
5,301	7,939	15,408	(9,302)	107,123	63,390	1,450,433
						965,000
						(800,000)
						165,000
5,301	7,939	15,408	(9,302)	107,123	63,390	1,615,433
8,373	57,278	94,855	63,693	20,137	89,670	6,325,006
						84,990
<u>\$13,674</u>	<u>\$65,217</u>	<u>\$110,263</u>	<u>\$54,391</u>	<u>\$127,260</u>	<u>\$153,060</u>	<u>\$8,025,429</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
DOG AND KENNEL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Licenses and permits	\$154,000	\$146,117	(\$7,883)
Fines and forfeitures	3,500	3,783	283
Total Revenues	<u>157,500</u>	<u>149,900</u>	<u>(7,600)</u>
Expenditures:			
Current:			
Health			
Personal services	140,043	139,249	794
Materials and supplies	20,264	13,089	7,175
Contractual services	2,200	1,670	530
Capital outlay	4,578	3,235	1,343
Total Expenditures	<u>167,085</u>	<u>157,243</u>	<u>9,842</u>
Deficiency of revenues under expenditures.	<u>(9,585)</u>	<u>(7,343)</u>	<u>2,242</u>
Fund Balance, January 1.	50,765	50,765	0
Prior Year Encumbrances Appropriated	721	721	0
Fund Balance, December 31.	<u>\$41,901</u>	<u>\$44,143</u>	<u>\$2,242</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
HOTEL/MOTEL TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Sales taxes	\$1,575,000	\$1,027,011	(\$547,989)
Total Revenues	<u>1,575,000</u>	<u>1,027,011</u>	<u>(547,989)</u>
Expenditures:			
Current:			
Other			
Materials and supplies	552,240	530,136	22,104
Other	1,174,001	624,628	549,373
Total Expenditures	<u>1,726,241</u>	<u>1,154,764</u>	<u>571,477</u>
Deficiency of revenues under expenditures	<u>(151,241)</u>	<u>(127,753)</u>	<u>23,488</u>
Fund Balance, January 1.	463,684	463,684	0
Prior Year Encumbrances Appropriated.	1	1	0
Fund Balance, December 31.	<u>\$312,444</u>	<u>\$335,932</u>	<u>\$23,488</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$6,542,471	\$6,521,850	(\$20,621)
Total Revenues	<u>6,542,471</u>	<u>6,521,850</u>	<u>(20,621)</u>
Expenditures:			
Current:			
Human Services			
Personal services	3,193,953	3,106,130	87,823
Materials and supplies	839,448	801,026	38,422
Contractual services	3,178,809	3,080,484	98,325
Capital outlay	54,000	49,257	4,743
Other	278,052	261,073	16,979
Total Expenditures	<u>7,544,262</u>	<u>7,297,970</u>	<u>246,292</u>
Deficiency of revenues under expenditures	<u>(1,001,791)</u>	<u>(776,120)</u>	<u>225,671</u>
Other Financing Sources:			
Operating transfers in	858,000	940,000	82,000
Total Other Financing Sources	<u>858,000</u>	<u>940,000</u>	<u>82,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>(143,791)</u>	<u>163,880</u>	<u>307,671</u>
Fund Balance, January 1	173,827	173,827	0
Prior Year Encumbrances Appropriated	20,262	20,262	0
Fund Balance, December 31	<u>\$50,298</u>	<u>\$357,969</u>	<u>\$307,671</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
CHILDREN'S SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$204,540	\$376,338	\$171,798
Intergovernmental	4,227,700	3,939,326	(288,374)
Total Revenues	4,432,240	4,315,664	(116,576)
Expenditures:			
Current:			
Human Services			
Contractual services	3,900,100	3,822,088	78,012
Total Expenditures	3,900,100	3,822,088	78,012
Excess of revenues over expenditures	532,140	493,576	(38,564)
Other Financing Uses:			
Operating transfers (out)	(730,000)	(700,000)	30,000
Total Other Financing Uses	(730,000)	(700,000)	30,000
Deficiency of revenues under expenditures and other financing uses	(197,860)	(206,424)	(8,564)
Fund Balance, January 1	180,184	180,184	0
Prior Year Encumbrances Appropriated	21,003	21,003	0
Fund Balance, December 31	\$3,327	(\$5,237)	(\$8,564)

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
CHILD SUPPORT ENFORCEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$280,000	\$335,343	\$55,343
Intergovernmental	1,403,000	1,181,936	(221,064)
Total Revenues	1,683,000	1,517,279	(165,721)
Expenditures:			
Current:			
Human Services			
Personal services	1,089,033	992,595	96,438
Materials and supplies	342,000	310,809	31,191
Contractual services.	392,007	288,848	103,159
Capital outlay	17,703	9,765	7,938
Total Expenditures	1,840,743	1,602,017	238,726
Deficiency of revenues under expenditures.	(157,743)	(84,738)	73,005
Other Financing Sources:			
Operating transfers in.	125,000	25,000	(100,000)
Total Other Financing Sources	125,000	25,000	(100,000)
Deficiency of revenues and other financing sources under expenditures	(32,743)	(59,738)	(26,995)
Fund Balance, January 1.	(14,953)	(14,953)	0
Prior Year Encumbrances Appropriated.	57,794	57,794	0
Fund Balance, December 31.	\$10,098	(\$16,897)	(\$26,995)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
LITTER CONTROL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$102,000	\$67,467	(\$34,533)
Total Revenues	<u>102,000</u>	<u>67,467</u>	<u>(34,533)</u>
Expenditures:			
Current:			
Public Works			
Other	85,425	101,425	(16,000)
Total Expenditures	<u>85,425</u>	<u>101,425</u>	<u>(16,000)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,575</u>	<u>(33,958)</u>	<u>(50,533)</u>
Fund Balance, January 1	(61,561)	(61,561)	0
Prior Year Encumbrances Appropriated	61,986	61,986	0
Fund Balance, December 31	<u>\$17,000</u>	<u>(\$33,533)</u>	<u>(\$50,533)</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 REAL ESTATE ASSESSMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$694,250	\$717,005	\$22,755
Total Revenues	<u>694,250</u>	<u>717,005</u>	<u>22,755</u>
Expenditures:			
Current:			
Legislative and Executive			
Personal services	304,285	226,764	77,521
Materials and supplies	23,930	17,438	6,492
Contractual services	805,765	749,175	56,590
Capital outlay	36,456	35,096	1,360
Total Expenditures	<u>1,170,436</u>	<u>1,028,473</u>	<u>141,963</u>
Deficiency of revenues under expenditures	<u>(476,186)</u>	<u>(311,468)</u>	<u>164,718</u>
Fund Balance, January 1.	689,030	689,030	0
Prior Year Encumbrances Appropriated.	158,731	158,731	0
Fund Balance, December 31.	<u>\$371,575</u>	<u>\$536,293</u>	<u>\$164,718</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION - COMMON PLEAS COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$9,500	\$9,580	\$80
Total Revenues	<u>9,500</u>	<u>9,580</u>	<u>80</u>
Expenditures:			
Current:			
Legislative and Executive			
Contractual services	8,000		8,000
Capital outlay	10,000		10,000
Total Expenditures	<u>18,000</u>	<u>0</u>	<u>18,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,500)</u>	<u>9,580</u>	<u>18,080</u>
Fund Balance, January 1	<u>46,610</u>	<u>46,610</u>	<u>0</u>
Fund Balance, December 31	<u>\$38,110</u>	<u>\$56,190</u>	<u>\$18,080</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION - JUVENILE COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$12,500	\$10,679	(\$1,821)
Total Revenues	<u>12,500</u>	<u>10,679</u>	<u>(1,821)</u>
Expenditures:			
Current:			
Judicial			
Materials and supplies	6,426	6,420	6
Contractual services.	16,200	16,045	155
Capital outlay	6,000	5,804	196
Total Expenditures	<u>28,626</u>	<u>28,269</u>	<u>357</u>
Deficiency of revenues under expenditures.	<u>(16,126)</u>	<u>(17,590)</u>	<u>(1,464)</u>
Fund Balance, January 1.	43,483	43,483	0
Prior Year Encumbrances Appropriated.	627	627	0
Fund Balance, December 31.	<u>\$27,984</u>	<u>\$26,520</u>	<u>(\$1,464)</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION - PROBATE COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$7,700	\$7,150	(\$550)
Total Revenues	<u>7,700</u>	<u>7,150</u>	<u>(550)</u>
Expenditures:			
Current:			
Judicial			
Capital outlay	13,500	13,255	245
Other	960		960
Total Expenditures	<u>14,460</u>	<u>13,255</u>	<u>1,205</u>
Deficiency of revenues under expenditures	<u>(6,760)</u>	<u>(6,105)</u>	<u>655</u>
Fund Balance, January 1	13,493	13,493	0
Fund Balance, December 31	<u>\$6,733</u>	<u>\$7,388</u>	<u>\$655</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TITLE ADMINISTRATION FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$260,000	\$276,823	\$16,823
Investment income	3,000	2,873	(127)
Total Revenues	<u>263,000</u>	<u>279,696</u>	<u>16,696</u>
Expenditures:			
Current:			
Legislative and Executive			
Personal services	198,576	160,783	37,793
Materials and supplies	9,747	2,259	7,488
Contractual services	15,304	6,946	8,358
Capital outlay	3,615	2,283	1,332
Total Expenditures	<u>227,242</u>	<u>172,271</u>	<u>54,971</u>
Excess of revenues over expenditures	<u>35,758</u>	<u>107,425</u>	<u>71,667</u>
Other Financing Uses:			
Operating transfers (out)	(340,000)	-	340,000
Total Other Financing Uses	<u>(340,000)</u>	<u>0</u>	<u>340,000</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>(304,242)</u>	<u>107,425</u>	<u>411,667</u>
Fund Balance, January 1	340,294	340,294	0
Prior Year Encumbrances Appropriated	1,666	1,666	0
Fund Balance, December 31	<u>\$37,718</u>	<u>\$449,385</u>	<u>\$411,667</u>

ERIE COUNTY, OHIO
-SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMPUTERIZATION - COUNTY COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$22,454	\$20,171	(\$2,283)
Total Revenues	22,454	20,171	(2,283)
Expenditures:			
Current:			
Judicial			
Materials and supplies	3,500	1,556	1,944
Contractual services.	10,500	1,650	8,850
Capital outlay	19,215	10,861	8,354
Other.	2,000		2,000
Total Expenditures	35,215	14,067	21,148
Excess (deficiency) of revenues over (under) expenditures	(12,761)	6,104	18,865
Fund Balance, January 1.	54,112	54,112	0
Prior Year Encumbrances Appropriated.	215	215	0
Fund Balance, December 31.	\$41,566	\$60,431	\$18,865

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COUNTY RECORDER EQUIPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$75,000	\$82,610	\$7,610
Total Revenues	<u>75,000</u>	<u>82,610</u>	<u>7,610</u>
Expenditures:			
Current:			
Legislative and Executive			
Materials and supplies	3,000	477	2,523
Contractual services	28,721	28,323	398
Capital outlay	70,410	53,025	17,385
Other	5,000	1,614	3,386
Total Expenditures	<u>107,131</u>	<u>83,439</u>	<u>23,692</u>
Deficiency of revenues under expenditures	<u>(32,131)</u>	<u>(829)</u>	<u>31,302</u>
Other Financing Uses:			
Operating transfers (out)	(100,000)	(100,000)	0
Total Other Financing Uses	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Deficiency of revenues under expenditures and other financing uses	<u>(132,131)</u>	<u>(100,829)</u>	<u>31,302</u>
Fund Balance, January 1	172,384	172,384	0
Prior Year Encumbrances Appropriated	34,265	34,265	0
Fund Balance, December 31	<u>\$74,518</u>	<u>\$105,820</u>	<u>\$31,302</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 COUNTY COURT IMPROVEMENTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and forfeitures	\$77,255	\$49,871	(\$27,384)
Total Revenues	<u>77,255</u>	<u>49,871</u>	<u>(27,384)</u>
Expenditures:			
Current:			
Judicial			
Contractual services	42,000		42,000
Capital outlay	30,000	2,150	27,850
Other	1,000		1,000
Total Expenditures	<u>73,000</u>	<u>2,150</u>	<u>70,850</u>
Excess of revenues over expenditures	<u>4,255</u>	<u>47,721</u>	<u>43,466</u>
Other Financing Sources:			
Proceeds from sale of fixed assets		26,000	26,000
Total Other Financing Sources	<u>0</u>	<u>26,000</u>	<u>26,000</u>
Excess of revenues and other financing sources over expenditures	<u>4,255</u>	<u>73,721</u>	<u>69,466</u>
Fund Balance, January 1	68,170	68,170	0
Prior Year Encumbrances Appropriated	(1)	(1)	0
Fund Balance, December 31	<u>\$72,424</u>	<u>\$141,890</u>	<u>\$69,466</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COURT SECURITY GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$78,000	\$81,000	\$3,000
Total Revenues	78,000	81,000	3,000
Expenditures:			
Current:			
Judicial			
Capital outlay	69,000	64,243	4,757
Other		3,000	(3,000)
Total Expenditures	69,000	67,243	1,757
Excess of revenues over expenditures	9,000	13,757	4,757
Fund Balance, January 1	0	0	0
Fund Balance, December 31	\$9,000	\$13,757	\$4,757

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE AND GAS TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$346,430	\$150,454	(\$195,976)
Fines and forfeitures	144,040	135,027	(9,013)
Intergovernmental	3,240,875	3,342,279	101,404
Investment income	126,550	147,789	21,239
Other	236,930	317,958	81,028
Total Revenues	4,094,825	4,093,507	(1,318)
Expenditures:			
Current:			
Public Works			
Personal services	1,702,622	1,584,296	118,326
Materials and supplies	746,100	648,955	97,145
Contractual services	3,170,279	2,057,197	1,113,082
Capital outlay	603,016	517,191	85,825
Other	5,000		5,000
Total Expenditures	6,227,017	4,807,639	1,419,378
Deficiency of revenues under expenditures	(2,132,192)	(714,132)	1,418,060
Fund Balance, January 1	2,583,565	2,583,565	0
Prior Year Encumbrances Appropriated	167,808	167,808	0
Fund Balance, December 31	\$619,181	\$2,037,241	\$1,418,060

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
YOUTH VIOLENCE REDUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$40,000	\$38,227	(\$1,773)
Total Revenues	<u>40,000</u>	<u>38,227</u>	<u>(1,773)</u>
Expenditures:			
Current:			
Public Safety			
Personal services	17,115	7,421	9,694
Total Expenditures	<u>17,115</u>	<u>7,421</u>	<u>9,694</u>
Excess of revenues over expenditures	<u>22,885</u>	<u>30,806</u>	<u>7,921</u>
Fund Balance, January 1	0	0	0
Fund Balance, December 31	<u>\$22,885</u>	<u>\$30,806</u>	<u>\$7,921</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
FELONY DELINQUENT CARE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$500,000	\$596,293	\$96,293
Other		17,883	17,883
Total Revenues	500,000	614,176	114,176
Expenditures:			
Current:			
Public Safety			
Personal services	396,209	383,621	12,588
Materials and supplies	11,408	9,775	1,633
Contractual services	248,000	241,775	6,225
Capital outlay	1,650	620	1,030
Other	7,021	6,397	624
Total Expenditures	664,288	642,188	22,100
Deficiency of revenues under expenditures	(164,288)	(28,012)	136,276
Other Financing Sources:			
Operating transfers in	40,000		(40,000)
Total Other Financing Sources	40,000	0	(40,000)
Deficiency of revenues and other financing sources under expenditures	(124,288)	(28,012)	96,276
Fund Balance, January 1	240,482	240,482	0
Prior Year Encumbrances Appropriated	3,738	3,738	0
Fund Balance, December 31	\$119,932	\$216,208	\$96,276

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$400,000	\$451,417	\$51,417
Investment income	15,000	18,374	3,374
Other	85,000	100,835	15,835
Total Revenues	500,000	570,626	70,626
Expenditures:			
Current:			
Economic Development and Assistance			
Materials and supplies	994,050	851,511	142,539
Contractual services	12,999	11,985	1,014
Other	25,000	8,799	16,201
Total Expenditures	1,032,049	872,295	159,754
Deficiency of revenues under expenditures	(532,049)	(301,669)	230,380
Other Financing Sources:			
Operating transfers in	500,000		(500,000)
Total Other Financing Sources	500,000	0	(500,000)
Deficiency of revenues and other financing sources under expenditures	(32,049)	(301,669)	(269,620)
Fund Balance, January 1	398,442	398,442	0
Prior Year Encumbrances Appropriated	17,250	17,250	0
Fund Balance, December 31	\$383,643	\$114,023	(\$269,620)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COMMUNITY ROTARY FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$7,500	\$490	(\$7,010)
Total Revenues	<u>7,500</u>	<u>490</u>	<u>(7,010)</u>
Excess of revenues over expenditures	<u>7,500</u>	<u>490</u>	<u>(7,010)</u>
Fund Balance, January 1.	50,088	50,088	0
Fund Balance, December 31.	<u>\$57,588</u>	<u>\$50,578</u>	<u>(\$7,010)</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
ABATEMENTS FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other		\$1,000	\$1,000
Total Revenues	\$0	1,000	1,000
Excess of revenues over expenditures	0	1,000	1,000
Fund Balance, January 1.	0	0	0
Fund Balance, December 31.	\$0	\$1,000	\$1,000

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 COMMUNITY CORRECTIONS FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$175,000	\$173,370	(\$1,630)
Total Revenues	<u>175,000</u>	<u>173,370</u>	<u>(1,630)</u>
Expenditures:			
Current:			
Public Safety			
Personal services	161,564	176,970	(15,406)
Total Expenditures	<u>161,564</u>	<u>176,970</u>	<u>(15,406)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,436</u>	<u>(3,600)</u>	<u>(17,036)</u>
Fund Balance, January 1.	5,366	5,366	0
Prior Year Encumbrances Appropriated.	199	199	0
Fund Balance, December 31.	<u>\$19,001</u>	<u>\$1,965</u>	<u>(\$17,036)</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
MRDD FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$3,178,485	\$3,670,236	\$491,751
Charges for services	259,930	85,942	(173,988)
Intergovernmental	1,186,012	1,116,209	(69,803)
Investment income	723	638	(85)
Other	22,163	27,505	5,342
Total Revenues	4,647,313	4,900,530	253,217
Expenditures:			
Current:			
Health			
Personal services	2,879,003	2,866,111	12,892
Materials and supplies	543,512	528,090	15,422
Contractual services	832,957	813,370	19,587
Capital outlay	82,792	79,847	2,945
Other	290,588	229,177	61,411
Total Expenditures	4,628,852	4,516,595	112,257
Excess of revenues over expenditures	18,461	383,935	365,474
Other Financing Sources (Uses):			
Advances in and not repaid	78,000	78,000	0
Advances (out) and not repaid	(78,000)	(78,000)	0
Total Other Financing Sources (Uses)	0	0	0
Excess of revenues and other financing sources over expenditures and other financing (uses)	18,461	383,935	365,474
Fund Balance, January 1	341,911	341,911	0
Prior Year Encumbrances Appropriated	216,137	216,137	0
Fund Balance, December 31	\$576,509	\$941,983	\$365,474

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
COUNTY CARE FACILITY AND DONATIONS FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$6,000,000	\$6,071,252	\$71,252
Other	151,000	10,225	(140,775)
Total Revenues	6,151,000	6,081,477	(69,523)
Expenditures:			
Current:			
Health			
Personal services	5,127,533	5,095,114	32,419
Materials and supplies	961,609	914,072	47,537
Contractual services	664,350	622,674	41,676
Capital outlay	157,393	152,463	4,930
Other	7,200	1,534	5,666
Total Expenditures	6,918,085	6,785,857	132,228
Deficiency of revenues under expenditures	(767,085)	(704,380)	62,705
Other Financing Uses:			
Operating transfers (out)	(41,600)	(36,287)	5,313
Total Other Financing Uses	(41,600)	(36,287)	5,313
Deficiency of revenues under expenditures and other financing uses	(808,685)	(740,667)	68,018
Fund Balance, January 1	1,397,547	1,397,547	0
Prior Year Encumbrances Appropriated	182,543	182,543	0
Fund Balance, December 31	\$771,405	\$839,423	\$68,018

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
CRIME VICTIM ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$178,516	\$134,624	(\$43,892)
Other	2,770	2,065	(705)
Total Revenues	181,286	136,689	(44,597)
Expenditures:			
Current:			
Legislative and Executive			
Personal services	165,168	100,346	64,822
Materials and supplies	12,605	6,551	6,054
Contractual services.	11,100	10,200	900
Other.	28,300	15,055	13,245
Total Expenditures	217,173	132,152	85,021
Excess (deficiency) of revenues over (under) expenditures	(35,887)	4,537	40,424
Fund Balance, January 1.	5,548	5,548	0
Prior Year Encumbrances Appropriated.	1	1	0
Fund Balance, December 31.	(\$30,338)	\$10,086	\$40,424

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
SENIOR CITIZENS LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$659,954	\$674,060	\$14,106
Total Revenues	<u>659,954</u>	<u>674,060</u>	<u>14,106</u>
Expenditures:			
Current:			
Human Services			
Contractual services	722,028	607,923	114,105
Other	2,000	268	1,732
Total Expenditures	<u>724,028</u>	<u>608,191</u>	<u>115,837</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(64,074)</u>	<u>65,869</u>	<u>129,943</u>
Fund Balance, January 1	65,074	65,074	0
Fund Balance, December 31	<u>\$1,000</u>	<u>\$130,943</u>	<u>\$129,943</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
SOLID WASTE DISTRICT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$200,500	\$184,170	(\$16,330)
Licenses and permits	1,500	1,000	(500)
Other	12,000	100	(11,900)
Total Revenues	214,000	185,270	(28,730)
Expenditures:			
Current:			
Health			
Personal services	47,365	46,218	1,147
Materials and supplies	19,591	19,581	10
Contractual services	174,264	164,448	9,816
Capital outlay	15,620	15,620	0
Total Expenditures	256,840	245,867	10,973
Deficiency of revenues under expenditures	(42,840)	(60,597)	(17,757)
Fund Balance, January 1	9,590	9,590	0
Prior Year Encumbrances Appropriated	37,238	37,238	0
Fund Balance, December 31	\$3,988	(\$13,769)	(\$17,757)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
BENCHMARK DRUG GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$200,000	\$105,962	(\$94,038)
Total Revenues	200,000	105,962	(94,038)
Expenditures:			
Current:			
Health			
Personal services	219,094	150,683	68,411
Total Expenditures	219,094	150,683	68,411
Deficiency of revenues under expenditures	(19,094)	(44,721)	(25,627)
Fund Balance, January 1.	4,615	4,615	0
Prior Year Encumbrances Appropriated.	14,479	14,479	0
Fund Balance, December 31.	\$0	(\$25,627)	(\$25,627)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
DITCH MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special Assessment	\$6,000	\$3,008	(\$2,992)
Total Revenues	<u>6,000</u>	<u>3,008</u>	<u>(2,992)</u>
Expenditures:			
Current:			
Public Works			
Contractual services	3,656	3,655	1
Total Expenditures	<u>3,656</u>	<u>3,655</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,344</u>	<u>(647)</u>	<u>(2,991)</u>
Fund Balance, January 1	1,188	1,188	0
Fund Balance, December 31	<u>\$3,532</u>	<u>\$541</u>	<u>(\$2,991)</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 DISASTER SERVICES FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$9,364	\$9,214	(\$150)
Intergovernmental	54,100	90,680	36,580
Other	33,292	36,636	3,344
Total Revenues	96,756	136,530	39,774
Expenditures:			
Current:			
Public Safety			
Personal services	83,858	82,605	1,253
Materials and supplies	11,163	6,781	4,382
Contractual services.	11,310	8,079	3,231
Capital outlay	20,167	10,909	9,258
Other.	12,233	7,333	4,900
Total Expenditures	138,731	115,707	23,024
Excess (deficiency) of revenues over (under) expenditures	(41,975)	20,823	62,798
Other Financing Sources:			
Operating transfers in.	32,050		(32,050)
Total Other Financing Sources	32,050	0	(32,050)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(9,925)	20,823	30,748
Fund Balance, January 1.	40,698	40,698	0
Prior Year Encumbrances Appropriated.	1,628	1,628	0
Fund Balance, December 31.	\$32,401	\$63,149	\$30,748

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
EMERGENCY 911 REPAIR AND REPLACEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$28,000	\$1,497	(\$26,503)
Other		624	624
Total Revenues	<u>28,000</u>	<u>2,121</u>	<u>(25,879)</u>
Expenditures:			
Current:			
Public Safety			
Materials and supplies	200	36	164
Contractual services	3,500	3,124	376
Capital outlay	1,000	584	416
Other	108,000	107,122	878
Total Expenditures	<u>112,700</u>	<u>110,866</u>	<u>1,834</u>
Deficiency of revenues under expenditures	<u>(84,700)</u>	<u>(108,745)</u>	<u>(24,045)</u>
Fund Balance, January 1	100,823	100,823	0
Prior Year Encumbrances Appropriated	<u>(1)</u>	<u>(1)</u>	<u>0</u>
Fund Balance, December 31	<u>\$16,122</u>	<u>(\$7,923)</u>	<u>(\$24,045)</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
DOMESTIC SHELTER FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$21,000	\$20,234	(\$766)
Total Revenues	<u>21,000</u>	<u>20,234</u>	<u>(766)</u>
Expenditures:			
Current:			
Health			
Other	32,299	29,752	2,547
Total Expenditures	<u>32,299</u>	<u>29,752</u>	<u>2,547</u>
Deficiency of revenues under expenditures	<u>(11,299)</u>	<u>(9,518)</u>	<u>1,781</u>
Fund Balance, January 1	<u>11,299</u>	<u>11,299</u>	<u>0</u>
Fund Balance, December 31	<u>\$0</u>	<u>\$1,781</u>	<u>\$1,781</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
PUBLIC DEFENDER FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$120,143	\$120,144	\$1
Other	264,000	264,000	0
Total Revenues	384,143	384,144	1
Expenditures:			
Current:			
Public Safety			
Personal services	177,956	173,529	4,427
Materials and supplies	8,891	8,624	267
Contractual services	204,697	186,042	18,655
Capital outlay	368	368	0
Other	23,875	23,843	32
Total Expenditures	415,787	392,406	23,381
Deficiency of revenues under expenditures	(31,644)	(8,262)	23,382
Fund Balance, January 1	64,551	64,551	0
Prior Year Encumbrances Appropriated	10,784	10,784	0
Fund Balance, December 31	\$43,691	\$67,073	\$23,382

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
SUPPORTED LIVING FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$590,000	\$852,778	\$262,778
Total Revenues	<u>590,000</u>	<u>852,778</u>	<u>262,778</u>
Expenditures:			
Current:			
Health			
Contractual services	731,245	723,433	7,812
Total Expenditures	<u>731,245</u>	<u>723,433</u>	<u>7,812</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(141,245)</u>	<u>129,345</u>	<u>270,590</u>
Fund Balance, January 1.	179,100	179,100	0
Prior Year Encumbrances Appropriated	86,744	86,744	0
Fund Balance, December 31.	<u>\$124,599</u>	<u>\$395,189</u>	<u>\$270,590</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
INDIGENT GUARDIANSHIP FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$17,000	\$17,435	\$435
Total Revenues	17,000	17,435	435
Expenditures:			
Current:			
Public Safety			
Other	16,000	12,185	3,815
Total Expenditures	16,000	12,185	3,815
Excess of revenues over expenditures	1,000	5,250	4,250
Fund Balance, January 1	6,652	6,652	0
Prior Year Encumbrances Appropriated	(1)	(1)	0
Fund Balance, December 31	\$7,651	\$11,901	\$4,250

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
INDIGENT DRIVERS ALCOHOL TREATMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$9,500	\$8,354	(\$1,146)
Total Revenues	<u>9,500</u>	<u>8,354</u>	<u>(1,146)</u>
Expenditures:			
Current:			
Public Safety			
Other	5,500	425	5,075
Total Expenditures	<u>5,500</u>	<u>425</u>	<u>5,075</u>
Excess of revenues over expenditures	<u>4,000</u>	<u>7,929</u>	<u>3,929</u>
Fund Balance, January 1.	57,279	57,279	0
Prior Year Encumbrances Appropriated.	(1)	(1)	0
Fund Balance, December 31.	<u>\$61,278</u>	<u>\$65,207</u>	<u>\$3,929</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 ENFORCEMENT AND EDUCATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and forfeitures	\$15,000	\$15,443	\$443
Total Revenues	15,000	15,443	443
Expenditures:			
Current:			
Public Safety			
Other	20,000		20,000
Total Expenditures	20,000	0	20,000
Excess (deficiency) of revenues over (under) expenditures	(5,000)	15,443	20,443
Fund Balance, January 1.	94,820	94,820	0
Fund Balance, December 31.	\$89,820	\$110,263	\$20,443

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
DRUG ENFORCEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$17,000	\$12,519	(\$4,481)
Total Revenues	<u>17,000</u>	<u>12,519</u>	<u>(4,481)</u>
Expenditures:			
Current:			
Public Safety			
Other	36,000	21,821	14,179
Total Expenditures	<u>36,000</u>	<u>21,821</u>	<u>14,179</u>
Deficiency of revenues under expenditures	<u>(19,000)</u>	<u>(9,302)</u>	<u>9,698</u>
Fund Balance, January 1.	63,693	63,693	0
Fund Balance, December 31.	<u>\$44,693</u>	<u>\$54,391</u>	<u>\$9,698</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
FEDERAL JUSTICE GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and forfeitures	\$20,000	\$32,229	\$12,229
Intergovernmental	329,000	350,313	21,313
Other	1,000	200	(800)
Total Revenues	350,000	382,742	32,742
Expenditures:			
Current:			
Public Safety			
Other	375,000	325,110	49,890
Total Expenditures	375,000	325,110	49,890
Excess (deficiency) of revenues over (under) expenditures	(25,000)	57,632	82,632
Fund Balance, January 1.	54,933	54,933	0
Fund Balance, December 31.	<u>\$29,933</u>	<u>\$112,565</u>	<u>\$82,632</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
D.R.E.T.A.C. FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$200,000	\$194,278	(\$5,722)
Total Revenues	<u>200,000</u>	<u>194,278</u>	<u>(5,722)</u>
Expenditures:			
Current:			
Legislative and Executive			
Personal services	134,448	119,306	15,142
Materials and supplies	3,500	235	3,265
Contractual services	2,500	379	2,121
Capital outlay	1,000		1,000
Other	13,500	3,833	9,667
Total Expenditures	<u>154,948</u>	<u>123,753</u>	<u>31,195</u>
Excess of revenues over expenditures	<u>45,052</u>	<u>70,525</u>	<u>25,473</u>
Fund Balance, January 1	90,422	90,422	0
Prior Year Encumbrances Appropriated	1	1	0
Fund Balance, December 31	<u>\$135,475</u>	<u>\$160,948</u>	<u>\$25,473</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$3,838,439	\$4,344,296	\$505,857
Sales taxes	1,575,000	1,027,011	(547,989)
Charges for services	8,610,668	8,551,733	(58,935)
Licenses and permits	155,500	147,117	(8,383)
Fines and forfeitures	259,795	236,353	(23,442)
Intergovernmental	19,438,317	19,203,680	(234,637)
Special Assessments	6,000	3,008	(2,992)
Investment income	145,273	169,674	24,401
Other	808,155	779,031	(29,124)
Total Revenues	34,837,147	34,461,903	(375,244)
Expenditures:			
Current:			
Legislative and Executive			
Personal services	802,477	607,199	195,278
Materials and supplies	52,782	26,960	25,822
Contractual services	871,390	795,023	76,367
Capital outlay	121,481	90,404	31,077
Other	46,800	20,502	26,298
Total Legislative and Executive	1,894,930	1,540,088	354,842
Judicial			
Materials and supplies	9,926	7,976	1,950
Contractual services	68,700	17,695	51,005
Capital outlay	137,715	96,313	41,402
Other	3,960	3,000	960
Total Judicial	220,301	124,984	95,317
Public Safety			
Personal services	836,702	824,146	12,556
Materials and supplies	31,662	25,216	6,446
Contractual services	467,507	439,020	28,487
Capital outlay	23,185	12,481	10,704
Other	603,629	504,236	99,393
Total Public Safety	1,962,685	1,805,099	157,586
Public Works			
Personal services	1,702,622	1,584,296	118,326
Materials and supplies	746,100	648,955	97,145
Contractual services	3,173,935	2,060,852	1,113,083
Capital outlay	603,016	517,191	85,825
Other	90,425	101,425	(11,000)
Total Public Works	6,316,098	4,912,719	1,403,379

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Health			
Personal services	\$8,413,038	\$8,297,375	\$115,663
Materials and supplies	1,544,976	1,474,832	70,144
Contractual services	2,405,016	2,325,595	79,421
Capital outlay	260,383	251,165	9,218
Other	330,087	260,463	69,624
Total Health	<u>12,953,500</u>	<u>12,609,430</u>	<u>344,070</u>
Human Services			
Personal services	4,282,986	4,098,725	184,261
Materials and supplies	1,181,448	1,111,835	69,613
Contractual services	8,192,944	7,799,343	393,601
Capital outlay	71,703	59,022	12,681
Other	280,052	261,341	18,711
Total Human Services	<u>14,009,133</u>	<u>13,330,266</u>	<u>678,867</u>
Economic Development			
Materials and supplies	994,050	851,511	142,539
Contractual services	12,999	11,985	1,014
Other	25,000	8,799	16,201
Total Economic Development	<u>1,032,049</u>	<u>872,295</u>	<u>159,754</u>
Other			
Materials and supplies	552,240	530,136	22,104
Other	1,174,001	624,628	549,373
Total Other	<u>1,726,241</u>	<u>1,154,764</u>	<u>571,477</u>
Total Expenditures	<u>40,114,937</u>	<u>36,349,645</u>	<u>3,765,292</u>
Deficiency of revenues under expenditures	<u>(5,277,790)</u>	<u>(1,887,742)</u>	<u>3,390,048</u>
Other Financing Sources (Uses):			
Proceeds from sale of fixed assets	0	26,000	26,000
Advances in and not repaid	78,000	78,000	0
Advances (out) and not repaid	(78,000)	(78,000)	0
Operating transfers in	1,555,050	965,000	(590,050)
Operating transfers (out)	(1,211,600)	(836,287)	375,313
Total Other Financing Sources (Uses)	<u>343,450</u>	<u>154,713</u>	<u>(188,737)</u>
Deficiency of revenues and other financing sources under expenditures and other financing (uses)	<u>(4,934,340)</u>	<u>(1,733,029)</u>	<u>3,201,311</u>
Fund Balance, January 1	<u>8,087,208</u>	<u>8,087,208</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>1,095,817</u>	<u>1,095,817</u>	<u>0</u>
Fund Balance, December 31	<u>\$4,248,685</u>	<u>\$7,449,996</u>	<u>\$3,201,311</u>

DEBT SERVICE FUNDS

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

Bond Retirement Fund

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

Special Assessment Bond Retirement Fund

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

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 DECEMBER 31, 1999

	Bond Retirement	Special Assessment Bond Retirement	Total
Assets:			
Equity in pooled cash, cash equivalents and investments	\$136,481	\$45,031	\$181,512
Receivables (net of allowances for uncollectibles):			
Accounts	20,550		20,550
Special assessments		5,728,871	5,728,871
Total Assets	\$157,031	\$5,773,902	\$5,930,933
Liabilities:			
Deferred revenue		\$5,728,871	\$5,728,871
Total Liabilities		5,728,871	5,728,871
Fund Equity:			
Reserved for debt service	\$157,031	45,031	202,062
Total fund equity	157,031	45,031	202,062
Total Liabilities and Fund Equity	\$157,031	\$5,773,902	\$5,930,933

ERIE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Total</u>
Revenues:			
Special assessments		\$616,734	\$616,734
Investment income	\$20,259	4,619	24,878
Other	251,291		251,291
Total Revenues	<u>271,550</u>	<u>621,353</u>	<u>892,903</u>
Expenditures:			
Debt service:			
Principal retirement	1,908,000	374,500	2,282,500
Interest and fiscal charges	500,944	246,068	747,012
Total Expenditures	<u>2,408,944</u>	<u>620,568</u>	<u>3,029,512</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,137,394)</u>	<u>785</u>	<u>(2,136,609)</u>
Other Financing Sources:			
Proceeds of bonds	46,276		46,276
Operating transfers in	2,087,281		2,087,281
Total Other Financing Sources	<u>2,133,557</u>		<u>2,133,557</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>(3,837)</u>	<u>785</u>	<u>(3,052)</u>
Fund Balances, January 1	<u>160,868</u>	<u>44,246</u>	<u>205,114</u>
Fund Balances, December 31	<u>\$157,031</u>	<u>\$45,031</u>	<u>\$202,062</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
BOND RETIREMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$240,000	\$14,521	(\$225,479)
Investment income	18,000	20,259	2,259
Other	270,000	234,203	(35,797)
Total Revenues	528,000	268,983	(259,017)
Expenditures:			
Current:			
Debt Service:			
Principal retirement	520,000	508,000	12,000
Interest and fiscal charges	421,000	395,168	25,832
Total Expenditures	941,000	903,168	37,832
Deficiency of revenues under expenditures	(413,000)	(634,185)	(221,185)
Other Financing Sources:			
Operating transfers in	367,300	613,260	245,960
Total Other Financing Sources	367,300	613,260	245,960
Deficiency of revenues and other financing sources under expenditures	(45,700)	(20,925)	24,775
Fund Balance, January 1.	156,487	156,487	0
Prior Year Encumbrances Appropriated.	919	919	0
Fund Balance, December 31.	\$111,706	\$136,481	\$24,775

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
SPECIAL ASSESSMENT BOND RETIREMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special Assessments	\$654,600	\$616,734	(\$37,866)
Investment income	200	4,619	4,419
Total Revenues	654,800	621,353	(33,447)
Expenditures:			
Current:			
Debt Service:			
Principal retirement	400,000	374,500	25,500
Interest and fiscal charges	250,000	246,068	3,932
Total Expenditures	650,000	620,568	29,432
Excess of revenues over expenditures	4,800	785	(4,015)
Fund Balance, January 1	(15,024)	(15,024)	0
Prior Year Encumbrances Appropriated	59,270	59,270	0
Fund Balance, December 31	\$49,046	\$45,031	(\$4,015)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$240,000	\$14,521	(\$225,479)
Special Assessments	654,600	616,734	(37,866)
Investment income	18,200	24,878	6,678
Other	270,000	234,203	(35,797)
Total Revenues	1,182,800	890,336	(292,464)
Expenditures:			
Current:			
Debt Service:			
Principal retirement	920,000	882,500	37,500
Interest and fiscal charges	671,000	641,236	29,764
Total Expenditures	1,591,000	1,523,736	67,264
Deficiency of revenues under expenditures	(408,200)	(633,400)	(225,200)
Other Financing Sources:			
Operating transfers in	367,300	613,260	245,960
Total Other Financing Sources	367,300	613,260	245,960
Deficiency of revenues and other financing sources under expenditures	(40,900)	(20,140)	20,760
Fund Balance, January 1	141,463	141,463	0
Prior Year Encumbrances Appropriated	60,189	60,189	0
Fund Balance, December 31	\$160,752	\$181,512	\$20,760

CAPITAL PROJECTS FUNDS

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

Building Construction Fund

To account for the construction of major County facilities.

Drainage Improvement Fund

To account for ditch improvement.

Osborne Drive Widening and Curbing Fund

To account for improvements to Osborne Drive.

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 DECEMBER 31, 1999

	Building Construction	Drainage Improvement	Osborne Drive Widening and Curbing	Total
Assets:				
Equity in pooled cash, cash equivalents and investments	\$1,383,627	\$188,044	\$2,000	\$1,573,671
Total Assets	\$1,383,627	\$188,044	\$2,000	\$1,573,671
Liabilities:				
Accounts payable	\$51,707			\$51,707
Total Liabilities	51,707			51,707
Fund Equity:				
Reserved for encumbrances	555,571			555,571
Unreserved:				
Undesignated	776,349	\$188,044	\$2,000	966,393
Total fund equity	1,331,920	188,044	2,000	1,521,964
Total Liabilities and Fund Equity	\$1,383,627	\$188,044	\$2,000	\$1,573,671

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Building Construction	Drainage Improvement	Osborne Drive Widening and Curbing	Total
Revenues:				
Intergovernmental	\$41,333			\$41,333
Special assessments		\$98,490		98,490
Investment income		2,225	\$1,982	4,207
Other	9,923	2,015		11,938
Total Revenues	51,256	102,730	1,982	155,968
Expenditures:				
Current:				
Capital outlay	417,249	41,651	72,207	531,107
Debt service:				
Interest and fiscal charges		89,834	1,275	91,109
Total Expenditures	417,249	131,485	73,482	622,216
Deficiency of revenues under expenditures	(365,993)	(28,755)	(71,500)	(466,248)
Other Financing Sources (Uses)				
Proceeds of bonds		1,180,000		1,180,000
Operating transfers in	450,000	50,000	73,500	573,500
Operating transfers (out)		(1,459,500)		(1,459,500)
Total Other Financing Sources (Uses)	450,000	(229,500)	73,500	294,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	84,007	(258,255)	2,000	(172,248)
Fund Balances, January 1	1,247,913	446,299		1,694,212
Fund Balances, December 31	\$1,331,920	\$188,044	\$2,000	\$1,521,964

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
BUILDING CONSTRUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$5,846,762	\$112,762	(\$5,734,000)
Other	757,000	58,383	(698,617)
Total Revenues	6,603,762	171,145	(6,432,617)
Expenditures:			
Current:			
Capital outlay	7,604,113	1,322,207	6,281,906
Total Expenditures	7,604,113	1,322,207	6,281,906
Deficiency of revenues under expenditures	(1,000,351)	(1,151,062)	(150,711)
Other Financing Sources:			
Operating transfers in	200,000	450,000	250,000
Total Other Financing Sources	200,000	450,000	250,000
Deficiency of revenues and other financing sources under expenditures	(800,351)	(701,062)	99,289
Fund Balance, January 1.	517,028	517,028	0
Prior Year Encumbrances Appropriated.	960,383	960,383	0
Fund Balance, December 31.	\$677,060	\$776,349	\$99,289

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 DRAINAGE IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$59,700		(\$59,700)
Special Assessments	300	\$98,490	98,190
Investment income		2,225	2,225
Other	50,000	2,015	(47,985)
Total Revenues	110,000	102,730	(7,270)
Expenditures:			
Current:			
Capital outlay	2,975,126	2,826,256	148,870
Total Expenditures	2,975,126	2,826,256	148,870
Deficiency of revenues under expenditures.	(2,865,126)	(2,723,526)	141,600
Other Financing Sources (Uses):			
Proceeds of bonds.	1,450,000	1,180,000	(270,000)
Proceeds of notes.	1,150,000	1,300,000	150,000
Operating transfers in.	50,000	50,000	0
Operating transfers (out).	(74,667)	(74,667)	0
Total Other Financing Sources (Uses)	2,575,333	2,455,333	(120,000)
Deficiency of revenues and other financing sources under expenditures and other financing (uses).	(289,793)	(268,193)	21,600
Fund Balance, January 1.	406,480	406,480	0
Prior Year Encumbrances Appropriated.	39,819	39,819	0
Fund Balance, December 31.	\$156,506	\$178,106	\$21,600

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
OSBORNE DRIVE WIDENING AND CURBING FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Investment income	\$16,500	\$1,982	(\$14,518)
Total Revenues	<u>16,500</u>	<u>1,982</u>	<u>(14,518)</u>
Expenditures:			
Current:			
Capital outlay	80,000	72,207	7,793
Debt Service:			
Principal retirement	85,000	80,000	5,000
Interest and fiscal charges.	2,500	1,275	1,225
Total Expenditures	<u>167,500</u>	<u>153,482</u>	<u>14,018</u>
Deficiency of revenues under expenditures.	<u>(151,000)</u>	<u>(151,500)</u>	<u>(500)</u>
Other Financing Sources:			
Proceeds of notes	80,000	80,000	0
Operating transfers in.	73,500	73,500	0
Total Other Financing Sources	<u>153,500</u>	<u>153,500</u>	<u>0</u>
Excess of revenues and other financing sources over expenditures.	<u>2,500</u>	<u>2,000</u>	<u>(500)</u>
Fund Balance, January 1.	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31.	<u><u>\$2,500</u></u>	<u><u>\$2,000</u></u>	<u><u>(\$500)</u></u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$5,906,462	\$112,762	(\$5,793,700)
Special Assessments	300	98,490	98,190
Investment income	16,500	4,207	(12,293)
Other	807,000	60,398	(746,602)
Total Revenues	6,730,262	275,857	(6,454,405)
Expenditures:			
Current:			
Capital outlay	10,659,239	4,220,670	6,438,569
Debt Service:			
Principal retirement	85,000	80,000	5,000
Interest and fiscal charges	2,500	1,275	1,225
Total Expenditures	10,746,739	4,301,945	6,444,794
Deficiency of revenues under expenditures	(4,016,477)	(4,026,088)	(9,611)
Other Financing Sources (Uses):			
Proceeds of bonds	1,450,000	1,180,000	(270,000)
Proceeds of notes	1,230,000	1,380,000	150,000
Operating transfers in	323,500	573,500	250,000
Operating transfers (out)	(74,667)	(74,667)	0
Total Other Financing Sources (Uses)	2,928,833	3,058,833	130,000
Deficiency of revenues and other financing sources under expenditures and other financing (uses)	(1,087,644)	(967,255)	120,389
Fund Balance, January 1	923,508	923,508	0
Prior Year Encumbrances Appropriated	1,000,202	1,000,202	0
Fund Balance, December 31	\$836,066	\$956,455	\$120,389

ENTERPRISE FUNDS

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

Sewer Fund

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

Water Fund

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

Landfill Fund

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

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL ENTERPRISE FUNDS
 DECEMBER 31, 1999

	Sewer	Water	Landfill	Total
Assets:				
Equity in pooled cash, cash equivalents and investments	\$3,119,138	\$2,678,242	\$1,993,696	\$7,791,076
Receivables (net of allowances for uncollectibles):				
Accounts	851,295	516,236	644,265	2,011,796
Special Assessments	80,257	2,956	682	83,895
Materials and supplies inventory	125,965		10,984	136,949
Deferred bond issuance costs	58,421	46,412		104,833
Fixed assets (net of accumulated depreciation)	39,774,378	18,702,387	3,503,029	61,979,794
Total Assets	<u>\$44,009,454</u>	<u>\$21,946,233</u>	<u>\$6,152,656</u>	<u>\$72,108,343</u>
Liabilities:				
Accounts payable	\$159,343	\$253,943	\$113,187	\$526,473
Accrued wages and benefits	4,060	2,522	1,915	8,497
Compensated absences payable	4,272			4,272
Due to other funds		1,008		1,008
Due to other governments	55,198	43,401	27,455	126,054
Deferred revenue	80,257	2,956	682	83,895
Estimated liability for landfill closure costs			3,871,868	3,871,868
General obligation notes payable	620,000	1,620,000	3,520,000	5,760,000
General obligation bonds payable	6,722,910	6,013,618		12,736,528
OWDA loans payable	6,240,795	1,956,922		8,197,717
OPWC loans payable	147,181			147,181
Accrued interest payable	281,075	172,205	60,200	513,480
Unamortized premiums on bonds	5,742	2,577		8,319
Capital lease obligations			235,357	235,357
Total Liabilities	<u>14,320,833</u>	<u>10,069,152</u>	<u>7,830,664</u>	<u>32,220,649</u>
Fund Equity:				
Contributed capital	35,046,865	9,201,197	1,465,245	45,713,307
Retained earnings:				
Unreserved		2,675,884		2,675,884
(Accumulated deficit)	(5,358,244)		(3,143,253)	(8,501,497)
Total fund equity	<u>29,688,621</u>	<u>11,877,081</u>	<u>(1,678,008)</u>	<u>39,887,694</u>
Total Liabilities and Fund Equity	<u>\$44,009,454</u>	<u>\$21,946,233</u>	<u>\$6,152,656</u>	<u>\$72,108,343</u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Sewer	Water	Landfill	Total
Operating Revenues:				
Charges for services	\$5,002,523	\$4,107,066	\$2,427,454	\$11,537,043
Other operating revenues	391,767	707,474	22,889	1,122,130
Total Operating Revenues	5,394,290	4,814,540	2,450,343	12,659,173
Operating Expenses:				
Personal services	759,285	793,377	586,586	2,139,248
Contract services	179,851	1,614,284	279,308	2,073,443
Materials and supplies	1,382,619	768,580	1,406,036	3,557,235
Depreciation	2,636,571	1,659,556	2,204,132	6,500,259
Landfill closure and post-closure costs			977,776	977,776
Other operating expenses		153,114	96,284	249,398
Total Operating Expenses	4,958,326	4,988,911	5,550,122	15,497,359
Operating income (loss)	435,964	(174,371)	(3,099,779)	(2,838,186)
Nonoperating Revenues (Expenses):				
Debt service:				
Interest and fiscal charges	(647,094)	(563,901)	(170,263)	(1,381,258)
Interest income	20,022	13,644	11,003	44,669
Other nonoperating revenues	3,634	426	12,718	16,778
Total Nonoperating Revenues (Expenses)	(623,438)	(549,831)	(146,542)	(1,319,811)
Net loss	(187,474)	(724,202)	(3,246,321)	(4,157,997)
Retained Earnings (Accumulated Deficit) at January 1, (Restated)				
	(5,170,770)	3,400,086	103,068	(1,667,616)
Retained Earnings (Accumulated Deficit) at December 31				
	(5,358,244)	\$2,675,884	(\$3,143,253)	(\$5,825,613)

ERIE COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Sewer	Water	Landfill	Totals
Cash Flows from Operating Activities:				
Cash received from customers	\$4,362,414	\$3,811,477	\$2,575,488	\$10,749,379
Cash received from other operating revenue	997,539	707,474	22,889	1,727,902
Cash payments for personal services	(1,336,063)	(832,519)	(616,520)	(2,785,102)
Cash payments for contract services	(1,980,498)	(2,414,226)	(536,375)	(4,931,099)
Cash payments for materials and supplies	(402,634)	(739,941)	(1,392,030)	(2,534,605)
Cash payments for other expenses	(153,114)	(153,114)	(96,284)	(249,398)
Net cash provided by (used in) operating activities	1,640,758	379,151	(42,832)	1,977,077
Cash Flows from Noncapital Financing Activities:				
Cash received from donations	3,634	426	12,718	16,778
Net cash provided by noncapital financing activities	3,634	426	12,718	16,778
Cash Flows from Capital and Related Financing Activities:				
Proceeds of bonds	2,750,000	1,300,000		4,050,000
Proceeds of notes	4,120,000	3,920,000	3,520,000	11,560,000
Principal retirement	(6,009,777)	(5,336,929)	(4,305,000)	(15,651,706)
Interest and fiscal charges	(650,082)	(559,068)	(172,026)	(1,381,176)
Lease principal			(54,152)	(54,152)
Lease interest			(15,632)	(15,632)
Acquisition of capital assets	(3,116,354)	(1,280,866)	(9,611)	(4,406,831)
Net cash used in capital and related financing activities	(2,906,213)	(1,956,863)	(1,036,421)	(5,899,497)
Cash Flows from Investing Activities:				
Interest received	20,022	13,644	11,003	44,669
Net cash provided by investing activities	20,022	13,644	11,003	44,669
Net decrease in cash and cash equivalents	(1,241,799)	(1,563,642)	(1,055,532)	(3,860,973)
Cash and Cash Equivalents at Beginning of Year	4,360,937	4,241,884	3,049,228	11,652,049
Cash and Cash Equivalents at End of Year	<u>\$3,119,138</u>	<u>\$2,678,242</u>	<u>\$1,993,696</u>	<u>\$7,791,076</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating income (loss)	\$435,964	(\$174,371)	(\$3,099,779)	(\$2,838,186)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	2,636,571	1,659,556	2,204,132	6,500,259
Changes in assets and liabilities:				
Decrease (increase) in materials and supplies inventory	(60,494)	3,377	(1,953)	(59,070)
Decrease (increase) in accounts receivable	(640,109)	(295,589)	148,034	(787,664)
Decrease in special assessments receivable	19,108	2,636	909	22,653
Decrease in accounts payable	(794,704)	(819,089)	(268,563)	(1,882,356)
Increase (decrease) in accrued wages and benefits	4,060	(39,142)	(29,934)	(65,016)
Increase in compensated absences payable	4,272			4,272
Increase in due to other funds		1,008		1,008
Increase in liability for landfill closure			977,776	977,776
Increase in due to other governments	55,198	43,401	27,455	126,054
Decrease in deferred revenue	(19,108)	(2,636)	(909)	(22,653)
Net Cash Provided by (Used in) Operating Activities	\$1,640,758	\$379,151	(\$42,832)	\$1,977,077

Noncash Investing, Capital, and Financing Activities:
Capital contributions from developers totaled \$330,592 in 1999 for the Water Fund

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$6,212,235	\$4,362,413	(\$1,849,822)
Other operating revenues	1,420,532	997,539	(422,993)
Total Operating Revenues	7,632,767	5,359,952	(2,272,815)
Operating Expenses:			
Personal services	1,428,195	1,336,063	92,132
Materials and supplies	301,946	246,885	55,061
Contractual services	4,511,404	4,110,347	401,057
Capital outlay	8,284,839	6,303,770	1,981,069
Other	1,614,775	1,480,101	134,674
Total Operating Expenses	16,141,159	13,477,166	2,663,993
Operating Loss	(8,508,392)	(8,117,214)	391,178
Nonoperating Revenues (Expenses):			
Interest	28,512	20,022	(8,490)
Proceeds of notes/loans	4,120,000	4,120,000	0
Proceeds of bonds	2,750,000	2,750,000	0
Sale of fixed assets	4,611	3,238	(1,373)
Principal retirement	(1,100,000)	(1,100,000)	0
Interest and fiscal charges	(131,500)	(125,020)	6,480
Other nonoperating revenues	564	396	(168)
Total Nonoperating Revenues (Expenses)	5,672,187	5,668,636	(3,551)
Net Loss Before Operating Transfers	(2,836,205)	(2,448,578)	387,627
Operating transfers in	73,546	73,546	0
Operating transfers (out)	(73,546)	(73,546)	0
Total Operating Transfers	0	0	0
Net Loss	(2,836,205)	(2,448,578)	387,627
Retained Earnings, January 1	2,791,664	2,791,664	0
Prior Year Encumbrances Appropriated	1,569,273	1,569,273	0
Retained Earnings, December 31	\$1,524,732	\$1,912,359	\$387,627

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
WATER FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$4,456,626	\$3,811,477	(\$645,149)
Other operating revenues	827,223	707,473	(119,750)
Total Operating Revenues	5,283,849	4,518,950	(764,899)
Operating Expenses:			
Personal services	834,166	832,519	1,647
Materials and supplies	193,240	168,993	24,247
Contractual services	5,184,778	4,308,817	875,961
Capital outlay	2,218,185	1,348,971	869,214
Other	3,089,000	3,080,697	8,303
Total Operating Expenses	11,519,369	9,739,997	1,779,372
Operating Loss	(6,235,520)	(5,221,047)	1,014,473
Nonoperating Revenues (Expenses):			
Interest	15,953	13,644	(2,309)
Proceeds of notes/loans	3,920,000	3,920,000	0
Proceeds of bonds	1,300,000	1,300,000	0
Sale of fixed assets	498	426	(72)
Principal retirement	(2,885,000)	(2,885,000)	0
Interest and fiscal charges	(83,463)	(83,414)	49
Total Nonoperating Revenues (Expenses)	2,267,988	2,265,656	(2,332)
Net Loss Before Operating Transfers	(3,967,532)	(2,955,391)	1,012,141
Operating transfers in	40,699	40,699	0
Operating transfers (out)	(43,312)	(40,699)	2,613
Total Operating Transfers	(2,613)	0	2,613
Net Loss	(3,970,145)	(2,955,391)	1,014,754
Retained Earnings, January 1	2,691,493	2,691,493	0
Prior Year Encumbrances Appropriated	1,550,391	1,550,391	0
Retained Earnings, December 31	\$271,739	\$1,286,493	\$1,014,754

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
LANDFILL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$3,085,903	\$2,575,488	(\$510,415)
Other operating revenues	27,425	22,889	(4,536)
Total Operating Revenues	3,113,328	2,598,377	(514,951)
Operating Expenses:			
Personal services	625,558	616,520	9,038
Materials and supplies	583,282	554,554	28,728
Contractual services	937,609	862,912	74,697
Capital outlay	992,721	968,066	24,655
Other	276,750	206,429	70,321
Total Operating Expenses	3,415,920	3,208,481	207,439
Operating Loss	(302,592)	(610,104)	(307,512)
Nonoperating Revenues (Expenses):			
Interest	13,184	11,003	(2,181)
Proceeds of notes/loans	3,520,000	3,520,000	0
Principal retirement	(4,200,000)	(4,200,000)	0
Interest and fiscal charges	(167,000)	(166,881)	119
Other nonoperating revenues	15,238	12,718	(2,520)
Total Nonoperating Revenues (Expenses)	(818,578)	(823,160)	(4,582)
Net Loss Before Operating Transfers	(1,121,170)	(1,433,264)	(312,094)
Operating transfers in	848,250	848,250	0
Operating transfers (out)	(848,250)	(848,250)	0
Total Operating Transfers	0	0	0
Net Loss	(1,121,170)	(1,433,264)	(312,094)
Retained Earnings, January 1	2,310,242	2,310,242	0
Prior Year Encumbrances Appropriated	738,986	738,986	0
Retained Earnings, December 31	\$1,928,058	\$1,615,964	(\$312,094)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$13,754,764	\$10,749,378	(\$3,005,386)
Other operating revenues	2,275,180	1,727,901	(547,279)
Total Operating Revenues	16,029,944	12,477,279	(3,552,665)
Operating Expenses:			
Personal services	2,887,919	2,785,102	102,817
Materials and supplies	1,078,468	970,432	108,036
Contractual services	10,633,791	9,282,076	1,351,715
Capital outlay	11,495,745	8,620,807	2,874,938
Other	4,980,525	4,767,227	213,298
Total Operating Expenses	31,076,448	26,425,644	4,650,804
Operating Loss	(15,046,504)	(13,948,365)	1,098,139
Nonoperating Revenues (Expenses):			
Interest	57,649	44,669	(12,980)
Proceeds of notes/loans	11,560,000	11,560,000	0
Proceeds of bonds	4,050,000	4,050,000	0
Sale of fixed assets	5,109	3,664	(1,445)
Principal retirement	(8,185,000)	(8,185,000)	0
Interest and fiscal charges	(381,963)	(375,315)	6,648
Other nonoperating revenues	15,802	13,114	(2,688)
Total Nonoperating Revenues (Expenses)	7,121,597	7,111,132	(10,465)
Net Loss Before Operating Transfers	(7,924,907)	(6,837,233)	1,087,674
Operating transfers in	962,495	962,495	0
Operating transfers (out)	(965,108)	(962,495)	2,613
Total Operating Transfers	(2,613)	0	2,613
Net Loss	(7,927,520)	(6,837,233)	1,090,287
Retained Earnings, January 1	7,793,399	7,793,399	0
Prior Year Encumbrances Appropriated	3,858,650	3,858,650	0
Retained Earnings, December 31	\$3,724,529	\$4,814,816	\$1,090,287

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, 1999

	Employee Benefits Self Insurance	Sanitary Engineering Administration	Total
Assets:			
Equity in pooled cash, cash equivalents and investments	\$1,100,963		\$1,100,963
Total Assets	\$1,100,963	\$0	\$1,100,963
Liabilities:			
Accounts payable		\$80,742	\$80,742
Accrued wages and benefits		85,219	85,219
Compensated absences payable		138,382	138,382
Due to other funds		1,946	1,946
Claims and judgments payable	\$1,047,708		1,047,708
Pension obligation payable		76,231	76,231
Total Liabilities	1,047,708	382,520	1,430,228
Fund Equity:			
Retained earnings:			
Unreserved	53,255		53,255
Accumulated deficit		(382,520)	(382,520)
Total fund equity	53,255	(382,520)	(329,265)
Total Liabilities and Fund Equity	\$1,100,963	\$0	\$1,100,963

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
 ALL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Employee Benefits Self Insurance	Sanitary Engineering Administration	Totals
Operating Revenues:			
Charges for services	\$4,482,329	\$3,687,709	\$8,170,038
Other operating revenues	30,023		30,023
Total Operating Revenues.	<u>4,512,352</u>	<u>3,687,709</u>	<u>8,200,061</u>
Operating Expenses:			
Personal services		2,832,814	2,832,814
Contract services	255,407	501,683	757,090
Materials and supplies.		173,460	173,460
Claims expense	4,164,496		4,164,496
Other operating expenses	66,958	228,545	295,503
Total Operating Expenses.	<u>4,486,861</u>	<u>3,736,502</u>	<u>8,223,363</u>
Operating income (loss)	<u>25,491</u>	<u>(48,793)</u>	<u>(23,302)</u>
Net income (loss) before operating transfers	25,491	(48,793)	(23,302)
Operating transfers in.	43,323		43,323
Net income (loss).	68,814	(48,793)	20,021
Retained Earnings (Accumulated Deficit) at January 1.	<u>(15,559)</u>	<u>(333,727)</u>	<u>(349,286)</u>
Retained Earnings (Accumulated Deficit) at December 31.	<u>\$53,255</u>	<u>(\$382,520)</u>	<u>(\$329,265)</u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Employee Benefits SelfInsurance	Sanitary Engineering Administration	Total
Cash Flows from Operating Activities:			
Cash received from customers	\$4,482,329	\$3,687,709	\$8,170,038
Cash received from other operating revenue	\$30,023		30,023
Cash payments for personal services		(2,795,532)	(2,795,532)
Cash payments for contract services	(255,407)	(456,241)	(711,648)
Cash payments for materials and supplies		(173,460)	(173,460)
Cash payments for claims	(3,939,566)		(3,939,566)
Cash payments for other expenses	(66,958)	(228,545)	(295,503)
 Net cash provided by operating activities	 250,421	 33,931	 284,352
Cash Flows from Noncapital Financing Activities:			
Transfers in from other funds	43,323		43,323
 Net cash provided by noncapital financing activities	 43,323		 43,323
 Net increase in cash and cash equivalents	 293,744	 33,931	 327,675
Cash and Cash Equivalents at Beginning of Year	807,219	(33,931)	773,288
Cash and Cash Equivalents at End of Year	<u>\$1,100,963</u>	<u>\$0</u>	<u>\$1,100,963</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating income (loss)	\$25,491	(\$48,793)	(\$23,302)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Changes in liabilities:			
Increase in accounts payable		43,496	43,496
Decrease in accrued wages and benefits		(177,331)	(177,331)
Increase in claims payable	224,930		224,930
Increase in due to other funds		1,946	1,946
Increase in pension obligation payable		76,231	76,231
Increase in compensated absences payable		138,382	138,382
 Net Cash Provided by Operating Activities	 <u>\$250,421</u>	 <u>\$33,931</u>	 <u>\$284,352</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
EMPLOYEE BENEFITS SELF INSURANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$5,793,976	\$4,593,420	(\$1,200,556)
Other operating revenues	37,870	30,023	(7,847)
Total Operating Revenues	5,831,846	4,623,443	(1,208,403)
Operating Expenses:			
Materials and supplies	177,259	160,970	16,289
Contractual services	410,130	377,043	33,087
Other	4,210,000	3,939,326	270,674
Total Operating Expenses	4,797,389	4,477,339	320,050
Operating Income	1,034,457	146,104	(888,353)
Net Income Before Operating Transfers	1,034,457	146,104	(888,353)
Operating transfers in	43,323	43,323	0
Total Operating Transfers	43,323	43,323	0
Net Income	1,077,780	189,427	(888,353)
Retained Earnings, January 1	770,830	770,830	0
Prior Year Encumbrances Appropriated	36,389	36,389	0
Retained Earnings, December 31	\$1,884,999	\$996,646	(\$888,353)

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL COMPARISON(NON-GAAP BUDGETARY BASIS)
SANITARY ENGINEERING ADMINISTRATION FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Other operating revenues	\$3,224,781	\$3,576,618	\$351,837
Total Operating Revenues.	3,224,781	3,576,618	351,837
Operating Expenses:			
Personal services	2,813,151	2,795,532	17,619
Materials and supplies	237,465	202,772	34,693
Contractual services	657,995	636,143	21,852
Capital outlay.	271,750	260,488	11,262
Total Operating Expenses	3,980,361	3,894,935	85,426
Operating Loss.	(755,580)	(318,317)	437,263
Retained Earnings, January 1	(204,389)	(204,389)	0
Prior Year Encumbrances Appropriated.	170,458	170,458	0
Retained Earnings, December 31	(\$789,511)	(\$352,248)	\$437,263

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
 TOTAL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$5,793,976	\$4,593,420	(\$1,200,556)
Other operating revenues	3,262,651	3,606,641	343,990
Total Operating Revenues	9,056,627	8,200,061	(856,566)
Operating Expenses:			
Personal services	2,813,151	2,795,532	17,619
Materials and supplies	414,724	363,742	50,982
Contractual services	1,068,125	1,013,186	54,939
Capital outlay	271,750	260,488	11,262
Other	4,210,000	3,939,326	270,674
Total Operating Expenses	8,777,750	8,372,274	405,476
Operating Income (Loss)	278,877	(172,213)	(451,090)
Net Income (Loss) Before Operating Transfers	278,877	(172,213)	(451,090)
Operating transfers in	43,323	43,323	0
Total Operating Transfers	43,323	43,323	0
Net Income (Loss)	322,200	(128,890)	(451,090)
Retained Earnings, January 1	566,441	566,441	0
Prior Year Encumbrances Appropriated	206,847	206,847	0
Retained Earnings, December 31	\$1,095,488	\$644,398	(\$451,090)

FIDUCIARY FUND TYPES

EXPENDABLE TRUST FUNDS

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental and/or other funds.

Unclaimed Monies Fund

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

Other Expendable Trust Funds

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

INVESTMENT TRUST FUND

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

AGENCY FUNDS

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

Undivided Tax Funds

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

Undivided Permanent Improvement Fund

To account for the collection of an additional one-half percent county-wide sales tax.

OTHER AGENCY FUNDS

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

ERIE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUND TYPES
 DECEMBER 31, 1999

	Expendable Trust Funds			
	Children's Trust	Unclaimed Money	Bluecoat Trust	Fred Murphy Trust
Assets:				
Equity in pooled cash, cash equivalents and investments	\$517	\$172,027	\$35,687	\$5,465
Cash in segregated accounts				
Taxes receivable				
Total Assets	\$517	\$172,027	\$35,687	\$5,465
Liabilities:				
Deposits held and due to others				
Due to other governments				
Claims and judgments payable		\$11,075		
Unapportioned monies				
Total Liabilities		11,075		
Fund Equity:				
Fund Balance:				
Reserved for external investment pool participants				
Unreserved-undesignated	\$517	160,952	\$35,687	\$5,465
Total Fund Equity	517	160,952	35,687	5,465
Total Liabilities and Fund Equity	\$517	\$172,027	\$35,687	\$5,465

Total Expendable Trust Funds	Investment Trust Fund	Agency Funds	Total
\$213,696	\$475,360	\$7,516,242	\$8,205,298
		2,726,217	2,726,217
		81,030,811	81,030,811
<u>\$213,696</u>	<u>\$475,360</u>	<u>\$91,273,270</u>	<u>\$91,962,326</u>
		\$5,222,063	\$5,222,063
\$11,075		86,007,637	86,007,637
		43,570	11,075
<u>11,075</u>		<u>43,570</u>	<u>43,570</u>
		91,273,270	91,284,345
	\$475,360		475,360
202,621			202,621
<u>202,621</u>	<u>475,360</u>		<u>677,981</u>
<u>\$213,696</u>	<u>\$475,360</u>	<u>\$91,273,270</u>	<u>\$91,962,326</u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Children's Trust	Unclaimed Monies	Bluecoat Trust	Fred Murphy Trust	Total
Revenues:					
Intergovernmental	\$517				\$517
Investment income			\$319		319
Other			35,368		35,368
Total Revenues.	<u>517</u>		<u>35,687</u>		<u>36,204</u>
Expenditures:					
Current:					
Other	782			\$2,000	2,782
Total Expenditures.	<u>782</u>			<u>2,000</u>	<u>2,782</u>
Excess (deficiency) of revenues over (under) expenditures	(265)		35,687	(2,000)	33,422
Fund Balances, January 1.	<u>782</u>	<u>\$160,952</u>		<u>7,465</u>	<u>169,199</u>
Fund Balances, December 31.	<u>\$517</u>	<u>\$160,952</u>	<u>\$35,687</u>	<u>\$5,465</u>	<u>\$202,621</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
UNCLAIMED MONIES FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other	\$20,000	\$19,288	(\$712)
Total Revenues	<u>20,000</u>	<u>19,288</u>	<u>(712)</u>
Expenditures:			
Current:			
General Government			
Other	50,000	8,213	41,787
Total Expenditures	<u>50,000</u>	<u>8,213</u>	<u>41,787</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,000)</u>	<u>11,075</u>	<u>41,075</u>
Fund Balance, January 1	<u>160,952</u>	<u>160,952</u>	<u>0</u>
Fund Balance, December 31	<u>\$130,952</u>	<u>\$172,027</u>	<u>\$41,075</u>

ERIE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
BLUECOAT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Investment income	\$343	\$319	(\$24)
Other	37,657	35,368	(2,289)
Total Revenues	38,000	35,687	(2,313)
Excess of revenues over expenditures.	38,000	35,687	(2,313)
Fund Balance, January 1.	0	0	0
Fund Balance, December 31.	38,000	35,687	(2,313)

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
FRED MURPHY TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
Current:			
General Government			
Other	\$2,000	\$2,000	\$0
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Deficiency of revenues under expenditures	<u>(2,000)</u>	<u>(2,000)</u>	<u>0</u>
Fund Balance, January 1.	7,465	7,465	0
Fund Balance, December 31.	<u>\$5,465</u>	<u>\$5,465</u>	<u>\$0</u>

ERIE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL COMPARISON (NON-GAAP BUDGETARY BASIS)
TOTAL EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$517	\$517	\$0
Investment income	343	319	(24)
Other	57,657	54,656	(3,001)
Total Revenues	<u>58,517</u>	<u>55,492</u>	<u>(3,025)</u>
Expenditures:			
Current:			
General Government			
Other	53,299	10,995	42,304
Total Expenditures	<u>53,299</u>	<u>10,995</u>	<u>42,304</u>
Excess of revenues over expenditures	<u>5,218</u>	<u>44,497</u>	<u>39,279</u>
Fund Balance, January 1	<u>169,199</u>	<u>169,199</u>	<u>0</u>
Fund Balance, December 31	<u>\$174,417</u>	<u>\$213,696</u>	<u>\$39,279</u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
State of Ohio				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$83,985	\$1,413,592	\$1,432,508	\$65,069
Total Assets	\$83,985	\$1,413,592	\$1,432,508	\$65,069
Liabilities:				
Due to other governments	\$83,985	\$65,069	\$83,985	\$65,069
Total Liabilities	\$83,985	\$65,069	\$83,985	\$65,069
Real Estate Tax				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$3,291,974	\$64,698,306	\$65,122,184	\$2,868,096
Taxes receivable	69,758,821	64,564,915	69,758,821	64,564,915
Total Assets	\$73,050,795	\$129,263,221	\$134,881,005	\$67,433,011
Liabilities:				
Due to other governments	\$73,050,795	\$67,433,011	\$73,050,795	\$67,433,011
Total Liabilities	\$73,050,795	\$67,433,011	\$73,050,795	\$67,433,011
General Personal Tax				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$154,349	\$17,021,756	\$16,938,396	\$237,709
Taxes receivable	16,860,916	16,240,890	16,860,916	16,240,890
Total Assets	\$17,015,265	\$33,262,646	\$33,799,312	\$16,478,599
Liabilities:				
Due to other governments	\$17,015,265	\$33,262,646	\$33,799,312	\$16,478,599
Total Liabilities	\$17,015,265	\$33,262,646	\$33,799,312	\$16,478,599
Cigarette Tax				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$1,005	\$5,501	\$6,247	\$259
Total Assets	\$1,005	\$5,501	\$6,247	\$259
Liabilities:				
Due to other governments	\$1,005	\$5,501	\$6,247	\$259
Total Liabilities	\$1,005	\$5,501	\$6,247	\$259

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Local Government				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$203,580	\$6,790,791	\$6,981,891	\$12,480
Total Assets	\$203,580	\$6,790,791	\$6,981,891	\$12,480
Liabilities:				
Due to other governments	\$203,580	\$6,790,791	\$6,981,891	\$12,480
Total Liabilities	\$203,580	\$6,790,791	\$6,981,891	\$12,480
Trailer Tax				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$27,230	\$211,441	\$224,418	\$14,253
Taxes receivable	126,227	225,006	126,227	225,006
Total Assets	\$153,457	\$436,447	\$350,645	\$239,259
Liabilities:				
Due to other governments	\$153,457	\$436,447	\$350,645	\$239,259
Total Liabilities	\$153,457	\$436,447	\$350,645	\$239,259
Payroll				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$146,446	\$39,042,884	\$39,139,425	\$49,905
Total Assets	\$146,446	\$39,042,884	\$39,139,425	\$49,905
Liabilities:				
Deposits held and due to others	\$146,446	\$39,042,884	\$39,139,425	\$49,905
Total Liabilities	\$146,446	\$39,042,884	\$39,139,425	\$49,905
Auto Registration				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$0	\$3,174,492	\$3,174,492	\$0
Total Assets	\$0	\$3,174,492	\$3,174,492	\$0
Liabilities:				
Due to other governments	\$0	\$3,174,492	\$3,174,492	\$0
Total Liabilities	\$0	\$3,174,492	\$3,174,492	\$0
Inheritance Tax				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$959,635	\$3,227,887	\$2,423,665	\$1,763,857
Total Assets	\$959,635	\$3,227,887	\$2,423,665	\$1,763,857
Liabilities:				
Due to other governments	\$959,635	\$3,227,887	\$2,423,665	\$1,763,857
Total Liabilities	\$959,635	\$3,227,887	\$2,423,665	\$1,763,857

Continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Fines				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$0	\$739,934	\$739,934	\$0
Total Assets	<u>\$0</u>	<u>\$739,934</u>	<u>\$739,934</u>	<u>\$0</u>
Liabilities:				
Due to other governments	\$0	\$739,934	\$739,934	\$0
Total Liabilities	<u>\$0</u>	<u>\$739,934</u>	<u>\$739,934</u>	<u>\$0</u>
Township Gasoline				
Assets:				
Equity in pooled cash, cash equivalents and investments	(\$9)	\$452,648	\$439,067	\$13,572
Total Assets	<u>(\$9)</u>	<u>\$452,648</u>	<u>\$439,067</u>	<u>\$13,572</u>
Liabilities:				
Due to other governments	(\$9)	\$452,648	\$439,067	\$13,572
Total Liabilities	<u>(\$9)</u>	<u>\$452,648</u>	<u>\$439,067</u>	<u>\$13,572</u>
Foreign Settlements				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$0	\$27,182	\$27,182	\$0
Total Assets	<u>\$0</u>	<u>\$27,182</u>	<u>\$27,182</u>	<u>\$0</u>
Liabilities:				
Due to other governments	\$0	\$27,182	\$27,182	\$0
Total Liabilities	<u>\$0</u>	<u>\$27,182</u>	<u>\$27,182</u>	<u>\$0</u>
Erie County General Health District				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$1,339,439	\$4,041,068	\$4,096,818	\$1,283,689
Total Assets	<u>\$1,339,439</u>	<u>\$4,041,068</u>	<u>\$4,096,818</u>	<u>\$1,283,689</u>
Liabilities:				
Deposits held and due to others	\$1,339,439	\$4,041,068	\$4,096,818	\$1,283,689
Total Liabilities	<u>\$1,339,439</u>	<u>\$4,041,068</u>	<u>\$4,096,818</u>	<u>\$1,283,689</u>
ADAMHS Board				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$801,489	\$6,826,787	\$6,478,769	\$1,149,507
Total Assets	<u>\$801,489</u>	<u>\$6,826,787</u>	<u>\$6,478,769</u>	<u>\$1,149,507</u>
Liabilities:				
Deposits held and due to others	\$801,489	\$6,826,787	\$6,478,769	\$1,149,507
Total Liabilities	<u>\$801,489</u>	<u>\$6,826,787</u>	<u>\$6,478,769</u>	<u>\$1,149,507</u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Eric Regional Planning Commission				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$25,850	\$35,782	\$41,333	\$20,299
Total Assets	\$25,850	\$35,782	\$41,333	\$20,299
Liabilities:				
Deposits held and due to others	\$25,850	\$35,782	\$41,333	\$20,299
Total Liabilities	\$25,850	\$35,782	\$41,333	\$20,299
Eric Soil and Water Conservation District				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$46,815	\$235,322	\$246,121	\$36,016
Total Assets	\$46,815	\$235,322	\$246,121	\$36,016
Liabilities:				
Deposits held and due to others	\$46,815	\$235,322	\$246,121	\$36,016
Total Liabilities	\$46,815	\$235,322	\$246,121	\$36,016
Care Facility Residents				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$11,781	\$142,177	\$152,427	\$1,531
Total Assets	\$11,781	\$142,177	\$152,427	\$1,531
Liabilities:				
Due to other governments	\$11,781	\$142,177	\$152,427	\$1,531
Total Liabilities	\$11,781	\$142,177	\$152,427	\$1,531
Clerk of Courts				
Assets:				
Cash in segregated accounts	\$1,647,682	\$1,800,544	\$1,647,682	\$1,800,544
Total Assets	\$1,647,682	\$1,800,544	\$1,647,682	\$1,800,544
Liabilities:				
Deposits held and due to others	\$1,647,682	\$1,800,544	\$1,647,682	\$1,800,544
Total Liabilities	\$1,647,682	\$1,800,544	\$1,647,682	\$1,800,544
County Court				
Assets:				
Cash in segregated accounts	\$21,313	\$20,103	\$21,313	\$20,103
Total Assets	\$21,313	\$20,103	\$21,313	\$20,103
Liabilities:				
Deposits held and due to others	\$21,313	\$20,103	\$21,313	\$20,103
Total Liabilities	\$21,313	\$20,103	\$21,313	\$20,103

Continued

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Domestic Relations				
Assets:				
Cash in segregated accounts	\$20,547	\$9,989	\$20,547	\$9,989
Total Assets	<u>\$20,547</u>	<u>\$9,989</u>	<u>\$20,547</u>	<u>\$9,989</u>
Liabilities:				
Deposits held and due to others	\$20,547	\$9,989	\$20,547	\$9,989
Total Liabilities	<u>\$20,547</u>	<u>\$9,989</u>	<u>\$20,547</u>	<u>\$9,989</u>
Probate Court				
Assets:				
Cash in segregated accounts	\$35,714	\$26,473	\$35,714	\$26,473
Total Assets	<u>\$35,714</u>	<u>\$26,473</u>	<u>\$35,714</u>	<u>\$26,473</u>
Liabilities:				
Deposits held and due to others	\$35,714	\$26,473	\$35,714	\$26,473
Total Liabilities	<u>\$35,714</u>	<u>\$26,473</u>	<u>\$35,714</u>	<u>\$26,473</u>
Prosecutor				
Assets:				
Cash in segregated accounts	\$1,268	\$18,328	\$1,268	\$18,328
Total Assets	<u>\$1,268</u>	<u>\$18,328</u>	<u>\$1,268</u>	<u>\$18,328</u>
Liabilities:				
Deposits held and due to others	\$1,268	\$18,328	\$1,268	\$18,328
Total Liabilities	<u>\$1,268</u>	<u>\$18,328</u>	<u>\$1,268</u>	<u>\$18,328</u>
Sheriff				
Assets:				
Cash in segregated accounts	\$45,919	\$101,749	\$45,919	\$101,749
Total Assets	<u>\$45,919</u>	<u>\$101,749</u>	<u>\$45,919</u>	<u>\$101,749</u>
Liabilities:				
Deposits held and due to others	\$45,919	\$101,749	\$45,919	\$101,749
Total Liabilities	<u>\$45,919</u>	<u>\$101,749</u>	<u>\$45,919</u>	<u>\$101,749</u>
Human Services				
Assets:				
Cash in segregated accounts	\$136,325	\$705,461	\$136,325	\$705,461
Total Assets	<u>\$136,325</u>	<u>\$705,461</u>	<u>\$136,325</u>	<u>\$705,461</u>
Liabilities:				
Deposits held and due to others	\$136,325	\$705,461	\$136,325	\$705,461
Total Liabilities	<u>\$136,325</u>	<u>\$705,461</u>	<u>\$136,325</u>	<u>\$705,461</u>

ERIE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 DECEMBER 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Care Facility				
Assets:				
Cash in segregated accounts	\$0	\$43,570	\$0	\$43,570
Total Assets	<u>\$0</u>	<u>\$43,570</u>	<u>\$0</u>	<u>\$43,570</u>
Liabilities:				
Unapportioned monies	\$0	\$43,570	\$0	\$43,570
Total Liabilities	<u>\$0</u>	<u>\$43,570</u>	<u>\$0</u>	<u>\$43,570</u>
Total Agency Funds				
Assets:				
Equity in pooled cash, cash equivalents and investments	\$7,093,569	\$148,087,550	\$147,664,877	\$7,516,242
Cash in segregated accounts	1,908,768	2,726,217	1,908,768	2,726,217
Taxes receivable	86,745,964	81,030,811	86,745,964	81,030,811
Total Assets	<u>\$95,748,301</u>	<u>\$231,844,578</u>	<u>\$236,319,609</u>	<u>\$91,273,270</u>
Liabilities:				
Due to other governments	\$91,479,494	\$115,757,785	\$121,229,642	\$86,007,637
Deposits held and due to others	4,268,807	52,864,490	51,911,234	5,222,063
Unapportioned monies		43,570		43,570
Total Liabilities	<u>\$95,748,301</u>	<u>\$168,665,845</u>	<u>\$173,140,876</u>	<u>\$91,273,270</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

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

ERIE COUNTY, OHIO

SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 1999

General Fixed Assets:	
Land	\$1,549,088
Buildings and Improvements.	28,804,028
Vehicles and Equipment	7,604,708
Investment in Joint Venture	665,100
Total General Fixed Assets.	<u>\$38,622,924</u>

Investment in General Fixed Assets by Source:

Acquired after January 1, 1989:	
General fund	\$3,323,838
Special revenue funds.	1,815,824
Capital projects funds	20,726,781
Investment in joint venture.	665,100
Total Acquisitions after January 1, 1989.	<u>26,531,543</u>
Acquisitions prior to January 1, 1989	12,091,381
Total Investment in General Fixed Assets.	<u>\$38,622,924</u>

ERIE COUNTY, OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 1999

Function and Activity	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
General government:				
<i>Legislative and executive:</i>				
Commissioners	\$512,960	\$102,199	\$16,324	\$598,835
Planning and Development	16,512	2,955		19,467
Microfilm	14,780	1,155	3,751	12,184
Auditor	139,270	137,118	11,612	264,776
Treasurer	37,700		1,456	36,244
Prosecutor	82,109	6,768	12,849	76,028
Title Administration	11,828	1,195		13,023
Board of Elections	206,955	11,930	57,860	161,025
Building Maintenance	431,104	134,335		565,439
Recorder	228,564	17,588	122,950	123,202
Tax Map	841,489		8,292	833,197
 Judicial:				
Common Pleas Court	22,184			22,184
Family Court	57,202	43,277		100,479
Probate Court	79,393	10,125		89,518
Clerk of Courts	40,302	24,817	1,453	63,666
County Court	28,439	3,860	2,309	29,990
 Public Safety:				
Adult Probation	18,967	28,239		47,206
Detention/Diagnostic Center	66,341	4,050	9,222	61,169
Coroner	889			889
Sheriff	1,170,977	136,933	10,060	1,297,850
Public Defender	27,856			27,856
Youth Services Subsidy	15,565			15,565
Emergency Management	63,590	4,498	8,500	59,588
 Public Works:				
Engineer	1,322,324	309,574	39,279	1,592,619
 Health:				
Dog and Kennel	101,645		3,283	98,362
Mental Retardation	505,134	57,847		562,981
 Human Services:				
Soldier Relief	22,297			22,297
Public Assistance	414,004	49,845	83,872	379,977
County Care Facility	347,475	88,505	6,888	429,092
 Other:				
Investment in Joint Venture	526,899	138,201		665,100
Buildings and Grounds	30,353,116			30,353,116
Total General Fixed Assets	<u>\$37,707,870</u>	<u>\$1,315,014</u>	<u>\$399,960</u>	<u>\$38,622,924</u>

ERIE COUNTY, OHIO

**SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 1999**

<u>Function and Activity</u>	<u>Capital Investment</u>	<u>Land</u>	<u>Buildings, Structures, and Improvements</u>	<u>Vehicles and Equipment</u>	<u>Total</u>
General government:					
Legislative and executive:					
Commissioners				\$598,835	\$598,835
Planning and Development				19,467	19,467
Microfilm				12,184	12,184
Auditor				264,776	264,776
Treasurer				36,244	36,244
Prosecutor				76,028	76,028
Title Administration				13,023	13,023
Board of Elections				161,025	161,025
Building Maintenance				565,439	565,439
Recorder				123,202	123,202
Tax Map				833,197	833,197
Judicial:					
Common Pleas Court				22,184	22,184
Family Court				100,479	100,479
Probate Court				89,518	89,518
Clerk of Courts				63,666	63,666
County Court				29,990	29,990
Public Safety:					
Adult Probation				47,206	47,206
Detention/Diagnostic Center				61,169	61,169
Coroner				889	889
Sheriff				1,297,850	1,297,850
Public Defender				27,856	27,856
Youth Services Subsidy				15,565	15,565
Emergency Management				59,588	59,588
Public Works:					
Engineer				1,592,619	1,592,619
Health:					
Dog and Kennel				98,362	98,362
Mental Retardation				562,981	562,981
Human Services:					
Soldier Relief				22,297	22,297
Public Assistance				379,977	379,977
County Care Facility				429,092	429,092
Other:					
Investment in Joint Venture	\$665,100				665,100
Buildings and Grounds		\$1,549,088	\$28,804,028		30,353,116
Total General Fixed Assets	\$665,100	\$1,549,088	\$28,804,028	\$7,604,708	\$38,622,924

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

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government	\$10,761,434	\$9,495,865	\$8,302,447	\$8,525,545	\$7,572,599	\$7,203,396	\$7,153,707	\$7,096,482	\$6,216,869	\$5,852,267
Public Safety	6,278,029	7,395,967	5,800,747	5,643,704	5,405,790	4,700,864	4,292,390	3,802,779	3,800,286	3,200,611
Public Works	629,508	448,888	407,624	187,286	127,979	106,268	125,399	115,105	85,592	95,812
Health	106,644	113,765	149,549	111,203	98,414	68,941	94,776	52,115	44,893	86,376
Human Services	2,104,627	1,726,794	1,210,666	651,129	846,916	258,872	277,987	276,816	276,529	260,066
Conservation and Recreation	113,000	256,102	326,531	371,474				272,007	264,866	245,802
Transportation	29,847									
Other	1,231,476	465,420	7,014	1,444,751	1,349,889	888,263	1,277,174	1,606,002	1,618,799	1,930,095
Capital Outlay	745,248	562,385	916,307	14,394		127,641	80,465	52,789		25,441
Intergovernmental	18,570									
Debt Service	65,529							10,174		
Total	\$22,083,912	\$20,465,186	\$17,120,885	\$16,949,486	\$15,401,587	\$13,354,245	\$13,301,898	\$13,284,269	\$12,307,834	\$11,696,470

Source: Erie County Auditor's Office

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

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Taxes	\$13,948,058	\$13,198,122	\$12,433,605	\$12,229,588	\$11,669,791	\$10,529,377	\$8,494,660	\$5,958,125	\$5,483,248	\$5,222,507
Charges for services	1,475,458	1,429,798	1,525,036	1,229,001	1,242,496	1,269,373	1,237,932	1,202,556	1,087,643	1,176,658
Licenses and permits	9,912	10,304	12,027	12,200	12,150	12,008	13,640	13,009	11,846	12,484
Fines and forfeitures	519,653	479,475	428,657	474,275	409,613	449,748	393,229	311,549	345,090	351,176
Special assessments	16,629									
Intergovernmental	2,823,675	2,966,011	2,546,557	2,023,098	1,896,716	1,942,681	1,484,477	1,498,125	1,524,787	1,471,715
Earnings on investments	2,162,012	2,428,958	1,985,130	2,117,606	2,187,128	1,266,483	837,146	938,892	1,165,825	1,284,767
Other revenues	1,251,774	148,794	33,932	1,357,383	1,100,402	1,941,231	2,384,471	4,326,426	3,879,682	2,876,137
Total	\$22,207,171	\$20,661,462	\$18,964,944	\$19,443,151	\$18,518,296	\$17,410,901	\$14,845,555	\$14,248,682	\$13,498,121	\$12,395,444

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Source: Erie County Auditor's Office

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

Levy Year/Collection Year	Current Taxes Levied	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection As a Percent of Total Levy	Accumulated Delinquencies
1998/1999	\$2,948,062	\$2,856,984	96.91%	\$104,889	\$2,961,873	100.47%	\$177,371
1997/1998	2,881,137	2,711,914	94.13%	81,877	2,793,791	96.97%	167,306
1996/1997	2,620,843	2,550,342	97.31%	72,066	2,622,408	100.06%	137,049
1995/1996	2,813,882	2,741,178	97.42%	93,371	2,834,549	100.73%	97,134
1994/1995	2,875,933	2,817,077	97.95%	87,892	2,904,969	101.01%	113,812
1993/1994	2,434,336	2,263,933	93.00%	86,971	2,350,904	96.57%	130,566
1992/1993	2,198,659	2,155,327	98.03%	68,315	2,223,642	101.14%	113,850
1991/1992	2,412,757	2,273,058	94.21%	71,595	2,344,653	97.18%	129,443
1990/1991	2,176,879	2,092,730	96.13%	58,116	2,150,846	98.80%	81,851
1989/1990	2,064,584	1,995,420	96.65%	71,432	2,066,852	100.11%	57,704

Source: Erie County Auditor's Office

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

Levy Year/Collection Year	Real Property		Personal Property		Public Utility		Totals		Assessed Value as a Percentage of Estimated Actual Value
	Assessed	Estimated Actual (1)	Assessed	Estimated Actual (1)	Assessed	Estimated Actual (1)	Assessed	Estimated Actual (1)	
1998/1999	\$1,175,836,450	\$3,359,532,714	\$195,011,075	\$780,044,300	\$107,571,880	\$122,240,773	\$1,478,419,405	\$4,261,817,787	34.69%
1997/1998	1,154,113,100	3,297,466,000	180,529,026	722,116,104	103,396,910	117,496,489	1,438,039,036	4,137,078,593	34.76%
1996/1997	1,014,287,240	2,897,963,543	172,933,838	691,735,352	98,893,220	112,378,659	1,286,114,298	3,702,077,554	34.74%
1995/1996	980,944,740	2,802,699,257	161,143,682	644,574,728	97,459,610	110,749,557	1,239,548,032	3,558,023,542	34.84%
1994/1995	970,247,560	2,772,135,886	156,999,096	376,496,633	111,230,030	222,464,460	1,238,476,686	3,371,096,979	36.74%
1993/1994	791,270,511	2,260,772,889	172,837,982	414,479,572	142,799,835	285,599,670	1,106,908,328	2,960,852,131	37.38%
1992/1993	814,993,950	2,328,554,143	155,582,205	372,714,479	94,714,990	189,429,980	1,065,291,145	2,890,698,602	36.85%
1991/1992	794,164,320	2,269,006,880	164,926,018	395,096,770	103,177,090	206,354,180	1,062,267,428	2,870,457,830	37.01%
1990/1991	685,441,960	2,061,376,500	151,101,938	361,987,320	98,991,480	196,320,870	935,535,378	2,619,684,690	35.71%
1989/1990	662,199,890	1,891,971,300	152,550,935	363,223,770	97,410,240	194,820,480	912,161,065	2,450,015,550	37.23%

Source: Erie County Auditor's Office

(1) These amounts are calculated based on the following percentages for tax year 1998:

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; prior to 1991 it was assessed at 100 % of actual value.

ERIE COUNTY, OHIO

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

Levy Year/Collection Year	1998/1999	1997/1998	1996/1997	1995/1996	1994/1995	1993/1994	1992/1993	1991/1992	1990/1991	1989/1990
COUNTY ENTITY:										
General Fund	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30
Bond Retirement	0.00	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20	0.00
Total County Entity	2.30	2.30	2.30	2.30	2.50	2.50	2.50	2.50	2.50	2.30
OTHER ENTITIES:										
General Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.70	0.70
Retarded Persons	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Metro Park District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50
Senior Services	0.50	0.50	-	-	-	-	-	-	-	-
TOTAL COUNTY-WIDE RATES	\$8.30	\$8.30	\$7.80	\$7.80	\$8.00	\$8.00	\$8.00	\$7.20	\$7.20	\$7.00
SCHOOL DISTRICTS:										
Bedlin-Milan Local S. D.	\$59.06	\$58.15	\$58.15	\$54.45	\$52.45	\$52.45	\$52.45	\$51.95	\$51.95	\$49.95
Margaretta Local S. D.	56.80	49.05	49.05	49.05	49.05	50.05	50.05	50.05	50.05	42.30
Perkins Local S. D.	58.80	59.27	59.27	59.80	54.90	54.90	54.10	46.55	46.55	46.55
Vermilion Local S. D.	67.54	59.55	59.55	60.35	60.35	60.35	60.25	53.05	53.05	53.85
Kelleys Island Local S. D.	18.82	18.85	18.85	18.85	18.85	18.85	18.85	18.05	18.05	18.05
Huron City S. D.	68.00	66.76	66.76	61.44	61.55	60.75	60.90	60.90	60.90	55.65
Sandusky City S. D.	66.84	66.84	66.84	63.10	63.10	63.10	57.70	56.95	56.95	56.95
Joint Vocational S. D.	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
TOWNSHIPS:										
Bedlin Township	5.30	5.30	5.30	5.30	5.30	4.30	4.30	4.30	4.30	4.30
Florence Township	6.10	6.10	6.10 *	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Groton Township	5.75	5.75	5.75	5.75	5.75	4.80	4.80	4.00	4.00	4.00
Huron Township	5.30	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Margaretta Township	10.65	7.70	7.70	7.70	7.45	7.45	7.45	6.20	6.20	6.20
Milan Township	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Oxford Township	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Perkins Township	10.20	10.20	10.20	9.95	9.95	9.95	9.95	7.20	7.20	7.20
Vermilion Township	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
MUNICIPALITIES:										
Bay View Village	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Bedlin Heights Village	11.50	11.50	11.50	11.50	11.50	7.50	9.20	9.20	9.20	9.20
Casalia Village	10.66	10.66	10.66	10.65	10.65	10.65	13.65	13.65	13.65	12.15
Kelleys Island Village	18.15	20.90	20.90	24.50	24.50	24.50	24.50	24.50	24.50	18.00
Milan Village	8.80	8.80	8.80	8.80	4.80	4.80	4.80	4.80	4.80	8.80
Huron City	4.90	4.40	4.40	6.80	6.80	6.80	6.80	6.80	6.80	7.10
Vermilion City	10.75	10.75	10.75	10.75	10.75	10.75	10.75	10.75	10.75	10.75
Sandusky City	5.51	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25

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

TABLE 6

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

<u>Levy Year/Collection Year</u>	<u>Current Assessments Levied</u>	<u>Total Assessments Collected</u>	<u>Total Assessments Collected as a Percent of Current Assessments Levied</u>	<u>Accumulated Delinquencies</u>
1998/1999	\$701,735	\$721,050	102.75%	\$175,035
1997/1998	749,850	793,015	105.76%	177,873
1996/1997	805,456	810,129	100.58%	194,586
1995/1996	902,574	909,634	100.78%	181,681
1994/1995	866,506	885,806	102.23%	194,301
1993/1994	1,800,628	1,703,099	94.58%	235,474
1992/1993	970,311	992,782	102.32%	204,186
1991/1992	1,160,733	992,886	85.54%	204,520
1990/1991	1,177,329	1,028,634	87.37%	471,625
1989/1990	1,057,092	1,064,429	100.69%	183,485

Source: Erie County Auditor's Office

ERIE COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1999

Direct legal debt limitation (1):		
3.0 % of the first \$100,000,000 assessed valuation		\$3,000,000
1.5 % on excess of \$100,000,000 not in excess of \$300,000,000		3,000,000
2.5 % on the amount in excess of \$300,000,000		<u>29,460,485</u>
Total direct legal debt limitation		\$35,460,485
Total of all County debt outstanding	\$41,791,526	
Less: Special assessment bonds	(4,240,000)	
Self supported general obligation bonds	(11,556,528)	
OWDA loans	(8,197,717)	
OPWC loans	(147,181)	
Bond anticipation notes	(5,760,000)	
Tax anticipation note	<u>(752,000)</u>	
Total exempt debt	(30,653,426)	
Less: Funds available in debt service fund at December 31	<u>(202,062)</u>	
Total net indebtedness subject to direct debt limitation		<u>(10,936,038)</u>
Direct legal debt margin		<u>\$24,524,447</u>
Unvoted debt limitation (2)		\$14,784,194
Total net indebtedness		<u>(10,936,038)</u>
Total unvoted legal debt margin		<u>\$3,848,156</u>

Source: Erie County Auditor's Office

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

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

TABLE 8

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

Year	Total Population (1)	Assessed Value (2)	Gross General Obligation Bonded Debt (3)	Less: Debt Service Fund Balance	Net General Obligation Bonded Debt	Percent of Net	Per Capita
						General Obligation Bonded Debt to Assessed Value	Net General Obligation Bonded Debt
1999	76,799	\$1,478,419,405	\$9,958,100	\$202,062	\$9,756,038	0.660%	\$127.03
1998	76,799	1,438,039,036	9,656,100	205,114	9,450,986	0.657%	123.09
1997	76,799	1,286,114,298	9,145,000	258,342	8,886,658	0.691%	115.74
1996	76,799	1,286,114,298	8,365,000	(215,011)	8,580,011	0.667%	111.75
1995	76,799	1,238,476,686	8,620,000	(73,394)	8,693,394	0.702%	113.23
1994	76,799	1,106,908,328	9,050,000	119,889	8,930,111	0.807%	116.31
1993	76,799	1,065,291,145	2,410,000	240,390	2,169,610	0.204%	28.26
1992	76,799	1,062,267,428	2,505,000	56,501	2,448,499	0.230%	30.82
1991	76,799	935,535,378	2,750,000	62,310	2,687,690	0.287%	33.83
1990	76,799	912,161,065	3,005,000	225,031	2,779,969	0.305%	34.99

(1) Source: United States Census

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

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

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

Year	General Obligation Principal (1)	General Obligation Interest	Total General Bonded Debt Service	Total General Fund Expenditures	Ratio of Total General Bonded Debt Service Expenditures To Total General Fund Expenditures
1999	\$498,000	\$434,405	\$932,405	\$22,083,912	4.22%
1998	453,900	777,232	1,231,132	20,465,186	6.02%
1997	270,000	608,947	878,947	17,120,885	5.13%
1996	255,000	823,849	1,078,849	16,949,486	6.37%
1995	430,000	536,076	966,076	15,401,587	6.27%
1994	430,000	565,754	995,754	13,354,245	7.46%
1993	250,000	178,076	428,076	13,301,898	3.22%
1992	245,000	194,764	439,764	13,284,269	3.31%
1991	255,000	211,056	466,056	12,307,834	3.79%
1990	245,000	227,348	472,348	11,696,470	4.04%

Source: Erie County Auditor's office

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

ERIE COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT

DECEMBER 31, 1999

	General Obligation Debt Outstanding	Percent Applicable to County	Amount Applicable to County
Direct Debt:			
County	\$9,958,100	100.00%	\$9,958,100
Overlapping Debt:			
Municipalities:			
Sandusky City	11,194,773	100.00%	11,194,773
Huron City	7,193,487	100.00%	7,193,487
School Districts:			
Sandusky City School District . . .	<u>1,980,000</u>	100.00%	<u>1,980,000</u>
Total Overlapping Debt	<u>20,368,260</u>		<u>20,368,260</u>
Total Direct and Overlapping Debt	<u>\$30,326,360</u>		<u>\$30,326,360</u>

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

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

COLLECTION YEAR	TOTAL ASSESSED VALUE (1)	NEW CONSTRUCTION (2)	BANK DEPOSITS AT DECEMBER 31 (3)
1999	\$1,478,419,405	\$29,812,215	\$304,612,000
1998	1,438,039,036	26,764,680	288,494,000
1997	1,286,114,298	13,449,886	268,944,000
1996	1,239,548,032	14,509,170	245,161,000
1995	1,238,476,686	22,432,050	245,973,000
1994	1,106,908,328	16,204,700	246,960,000
1993	1,065,291,145	14,999,450	246,542,000
1992	1,062,267,428	30,910,250	389,745,000
1991	935,535,378	22,506,400	388,629,000
1990	912,161,065	21,432,600	375,925,000

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

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

(3) Source: Federal Reserve Bank of Cleveland

TABLE 12

ERIE COUNTY, OHIO
DEMOGRAPHIC INFORMATION
LAST TEN FISCAL YEARS

POPULATION: (1)	<u>YEAR</u>	<u>POPULATION</u>
	1990	76,779
	1980	79,452
	1970	45,909
	1960	68,000
	1950	52,565
	1940	43,201

AGE DISTRIBUTION: (2)

1990

(LATEST AGE DISTRIBUTION INFORMATION AVAILABLE)

AGE	Males		Females	
	Number	Percentage	Number	Percentage
Under 5 Years	2,779	7.55%	2,627	6.57%
5 - 17 Years	7,534	20.47	7,162	17.92
18 - 20 Years	1,509	4.10	1,558	3.90
21 - 24 Years	1,716	4.66	1,824	4.56
25 - 44 Years	11,380	30.90	12,028	30.10
45 - 54 Years	3,767	10.23	4,891	12.24
55 - 64 Years	3,654	9.93	3,899	9.76
65 Years and over	4,475	12.16	5,976	14.95
Total	36,814	100.00%	39,965	100.00%

UNEMPLOYMENT: (2)

	<u>Eric County</u>	<u>State of Ohio</u>	<u>United States</u>
1999	3.60%	4.00%	4.10%
1998	4.90%	4.30%	4.50%
1997	5.00%	4.30%	4.40%
1996	5.40%	4.80%	5.00%
1995	5.30%	4.90%	5.70%
1994	5.20%	5.50%	6.10%
1993	6.40%	6.50%	6.80%
1992	7.80%	7.20%	7.40%
1991	7.10%	6.40%	6.70%
1990	6.30%	5.70%	5.50%

HOUSING: (1)

TOTAL UNITS 32,827

(1) Source: U.S. Census Bureau

(2) Source: Ohio Bureau of Employment Services

TABLE 13

ERIE COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 1999

<u>TAXPAYER</u>	<u>BUSINESS</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Ohio Edison Company	Electric Utility	\$147,956,700	10.01%
Cedar Fair L.P.	Family Amusement Park	65,655,660	4.44
Columbia Gas of Ohio, Inc.	Natural Gas Utility	47,764,140	3.23
Ford Motor Company	Auto Parts Manufacturer	36,410,510	2.46
General Motors Corporation	Bearing Manufacturer	30,739,870	2.08
Ohio Bell Telephone	Telephone Utility	30,494,990	2.06
Sandusky International	Steel Roll Manufacturer	18,754,450	1.27
Sandusky Mall	Shopping Mall	10,823,040	0.74
Glidden Company	Paint and Coatings Manufacturer	9,466,670	0.64
Meijer	Retail Department Store	5,974,330	0.40
All Other Taxpayers		<u>1,074,379,045</u>	<u>72.67</u>
Total Assessed Value		<u>\$1,478,419,405</u>	<u>100.00%</u>

Source: Erie County Auditor's Office

ERIE COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 1999

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

Number of Political Subdivisions Within the County:

Municipalities	3
Townships	9
School Districts	7
Vocational School Districts	1
Special Districts	4

Higher Education Facilities:

<u>Name</u>	<u>Enrollment - Fall 1999</u>
Firelands Branch - Bowling Green State University	1,517

Hospitals:

<u>Name</u>	<u>Number of Beds</u>
Firelands Community Hospital	273
Province Hospital	261
Firelands Center	28

Largest Employers:

<u>Name</u>	<u>Number of Employees</u>
Cedar Point (Seasonal)	4,308
Cedar Point (Year Round)	430
General Motors Corporation	1,900
Ford Motor Company	1,676
Firelands Community Hospital	1,034
Erie County Government	936
Providence Hospital	700
Sandusky City Schools	556

ERIE COUNTY AUDITORS

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

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

ERIE COUNTY FINANCIAL CONDITION

ERIE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 1, 2000**