



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
ERIE COUNTY**

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**FINANCIAL CONDITION
ERIE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
<u>Nutrition Cluster:</u>				
Food Distribution, Commodities		10.550		
Detention Home	222-1652			\$1,812
MRDD Board				\$1,673
School Breakfast Program:		10.553		
Detention Home	074740-05PU		\$11,602	
National School Lunch Program:		10.555		
MRDD Board	065961-LLP4		1,939	
Detention Home	074740-LLP4		17,423	
Total School Lunch Program			<u>19,362</u>	
Total Nutrition Cluster			<u>30,964</u>	<u>3,485</u>
Direct Assistance				
Solid Waste Management Grant	41-023-0346400428	10.762	54,249	
Total Department of Agriculture			<u>85,213</u>	<u>3,485</u>
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education</i>				
<u>Special Education Cluster:</u>				
Special Education- Grants to States	065961-6B-SF-2004P	84.027	1,169	
	065961-6B-SF-2005P		10,687	
Total Special Education - Grants to States			<u>11,856</u>	
Special Education - Preschool Grants	065961-PG-S1-2004P	84.173	1,108	
	065961-PG-S1-2005P		10,687	
	065961-C2S1-2004		23	
	065961-C2S1-2005		80	
Total Special Education - Preschool Grants			<u>11,898</u>	
Total Special Education Cluster			<u>23,754</u>	
<i>Passed Through the Ohio Department of Health</i>				
Special Education- Grants for Infants and Families with Disabilities	22-1-003-1-EG-04, 5	84.181	129,639	
Total Department of Education			<u>153,393</u>	
U.S. DEPARTMENT OF GENERAL SERVICES ADMINISTRATION				
<i>Passed through Ohio Secretary of State</i>				
Election Reform Payments		39.011	17,349	
Total Department of General Services Administration			<u>17,349</u>	

(Continued)

**FINANCIAL CONDITION
ERIE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grant- Small Cities Program	B-F-00-021-1	14.228	14,043	
	B-C-02-021-1		34,994	
	B-F-02-021-1		146,072	
	B-F-03-021-1		112,340	
Total Small Cities Program			<u>307,449</u>	
Emergency Shelter Grants Program	B-L-03-021-1	14.231	58,500	
Home Investment Partnership Program	B-C-02-021-2	14.239	<u>252,728</u>	
Total Department of Housing and Urban Development			<u>618,677</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Mental Retardation and Development Disabilities</i>				
Social Services Block Grant	FY 04-05	93.667	56,510	
Community Alternative Funding System	780221	93.778	266,493	
Targeted Case Management			115,134	
Total Medical Assistance Program			<u>381,627</u>	
Total Department of Health and Human Services			<u>438,137</u>	
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety</i>				
State Domestic Preparedness Equipment Support Program	2003-TE-TX-0199	97.004	1,688	
Public Assistance Grants	FEMA-3198-EM-043-0C4A6	97.036	18,449	
	FEMA-3198-EM-043-U3PEC		6,352	
	FEMA-3198-EM-043-056C0		6,864	
	FEMA-3198-EM-043-UY0Y4		6,526	
Total State Domestic Preparedness Equipment Support Program			<u>38,191</u>	
Emergency Management Performance Grants	EMC-2004-GR-7007	97.042	38,009	
State and Local All Hazards Emergency Operations Planning	EMC-2003-GR-7026	97.051	<u>17,527</u>	
Total Department of Homeland Security			<u>95,415</u>	

(Continued)

**FINANCIAL CONDITION
ERIE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF JUSTICE				
<i>Direct Assistance</i>				
Drug Court Discretionary Grant Program	2001-DC-BX-0065	16.585	41,859	
Total Drug Court Discretionary Grant Program			41,859	
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victims Assistance	2004VAGENE046T	16.575	26,765	
	2004VAGENE476T		20,769	
	2004VAGENE544T		18,606	
	2005VAGENE046		9,948	
	2005VAGENE476		6,192	
	2005VAGENE544		7,362	
Total Crime Victims Assistance			89,642	
<i>Passed Through Ohio Office of Criminal Justice Services</i>				
Byrne Formula Grant Program	2002-DG-F01-7367	16.579	18,864	
	2003-DG-A01-7005		139,571	
	2003-DG-B02-7135		39,232	
	2003-DG-F01-7367		62,771	
Total Byrne Formula Grant Program			260,438	
Juvenile Accountability Incentive Block Grants Program	2001-JB-013-A071	16.523	28	
	2001-JB-013-A162		23,382	
	2002-JB-013-A071		97,660	
Total Juvenile Accountability Incentive Block Grants Program			121,070	
Violence Against Women Formula Grant	2003-WF-VA5-8114	16.588	47,530	
State Criminal Alien Assistance Program	2004-4PB-X0712	16.606	881	
Subtotal Pass-Through Programs			519,561	
Total Department of Justice			561,420	
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	PID 20433	20.205	79,945	
	PID 23919		5,369	
	PID 23925		5,295	
	PID 23926		6,104	
	PID 23978		84,310	
Highway Planning and Construction	PID 23979		239,178	
Total Department of Transportation			420,201	

(Continued)

**FINANCIAL CONDITION
ERIE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF LABOR				
<u>Workforce Investment Act Cluster:</u>				
<i>(Passed through Ohio Department of Jobs and Family Services)</i>				
Workforce Investment Act Adult Program		17.258	18,899	
Workforce Investment Act Adult Program - Administrative			20,041	
<i>(Passed through Workforce Investment Act, Area 7)</i>				
Workforce Investment Act Adult Program		17.258	54,009	
Workforce Investment Act Adult Program - Administrative			5,828	
Total Workforce Investment Act Adult Program			<u>98,777</u>	
 <i>(Passed through Ohio Department of Jobs and Family Services)</i>				
Workforce Investment Act Youth Program		17.259	83,482	
<i>(Passed through Workforce Investment Act, Area 7)</i>				
Workforce Investment Act Youth Program		17.259	46,203	
Total Workforce Investment Act Youth Program			<u>129,685</u>	
 <i>(Passed through Ohio Department of Jobs and Family Services)</i>				
Workforce Investment Dislocated Worker Program		17.260	53,005	
Workforce Investment Dislocated Worker Program - Administrative			8,885	
<i>(Passed through Workforce Investment Act, Area 7)</i>				
Workforce Investment Dislocated Worker Program		17.260	27,849	
Workforce Investment Dislocated Worker Program - Administrative			728	
Total Workforce Investment Dislocated Worker Program			<u>90,467</u>	
Total Department of Labor - Workforce Investment Act Cluster			<u>318,929</u>	
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$2,708,734</u>	<u>\$3,485</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS SCHEDULE.

**FINANCIAL CONDITION
ERIE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2004**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - CHILD NUTRITION CLUSTER

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair market value of the commodities received.

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

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 to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by equipment and other assets. At December 31, 2004, the gross amount of loans outstanding under this program was \$360,578. Of the \$360,578 in loans outstanding, \$101,953 are delinquent or in default at December 31, 2004.

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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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870-5554

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Erie County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 27, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated January 27, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated January 27, 2006, we reported other matters related to noncompliance we deemed immaterial.

One Government Center / Room 1420 / Toledo, OH 43604-2246
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484
www.auditor.state.oh.us

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

January 27, 2006



**Auditor of State
Betty Montgomery**

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

Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870-5554

To the Board of County 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 apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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 apply to each of its major federal programs for the year ended January 27, 2006. In a separate letter to the County's management dated January 27, 2006, we reported another matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management 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 directly and materially affect a major federal program 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 reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit and the remaining fund information of Erie County as of and for the year ended December 31, 2004, and have issued our report thereon dated January 27, 2006. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by *OMB Circular A-133* and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

January 27, 2006

**FINANCIAL CONDITION
ERIE COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2004**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Highway Planning and Construction (CFDA #20.205) Workforce Investment Act Cluster (CFDA #17.258, 17.259, 17.260)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

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FINANCIAL CONDITION
ERIE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2004

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2003-001	Finding for recovery for public money collected but unaccounted for in Adult Probation Department.	Yes.	

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

OF

ERIE COUNTY, OHIO

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 2004

JUDE T. HAMMOND
ERIE COUNTY AUDITOR

PREPARED BY
BRIAN K. MIX, CPA
CHIEF DEPUTY AUDITOR

247 COLUMBUS AVENUE
SANDUSKY, OHIO, 44870

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INTRODUCTORY SECTION

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ERIE COUNTY, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2004**

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ERIE COUNTY, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
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JUDE T. HAMMOND

Erie County Auditor

January 30, 2006

247 Columbus Avenue
Suite 210
Sandusky, Ohio 44870-2635

Fax: 419 627-7740
www.erie.iviewtaxmaps.com

To the Citizens of Erie County and
the Board of County Commissioners,
the Honorable Thomas M. Ferrell, Jr.,
the Honorable Nancy C. McKeen,
the Honorable Sparky R. Weilnau,

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Erie County (the "County") for the fiscal year ended December 31, 2004. To the best of my knowledge, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County.

The information contained in this CAFR is designed to assist County officials in making management decisions and to provide the taxpayers of the County with comprehensive financial data in such a format as to enable them to gain an understanding of the County's financial affairs. 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 government 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 the County, specifically the County Auditor's Office.

This is the sixteenth CAFR consecutively issued by the County Auditor's office. This CAFR has been prepared in accordance with Accounting Principles Generally Accepted in the United States of America (GAAP), as set forth by the Governmental Accounting Standards Board (GASB) and other authoritative bodies, and the guidelines determined by the Government Finance Officers Association (GFOA).

This CAFR is presented in three sections:

1. The Introductory Section, which is unaudited, includes a table of contents, this letter of transmittal, the GFOA Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ended December 31, 2003, a list of elected officials, and the organization chart.
2. The Financial Section includes the Independent Accountants' Report, the Management's Discussion and Analysis, the Basic Financial Statements, the Notes to the Basic Financial Statements, and the Combining Statements and Schedules.
3. The Statistical Section, which is unaudited, includes statistical tables which reflect financial and demographic information, financial trends, and the fiscal capacity of the County.

GOVERNMENTAL STRUCTURE

The 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 legislative branches of the County government. The Board serves as the taxing authority, the principal contracting body, and the chief administrator 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.

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

Telephones:

Accounts Payable 627-7745
627-7659
627-7741

Administration 627-6650

Estate Tax/General 627-7746

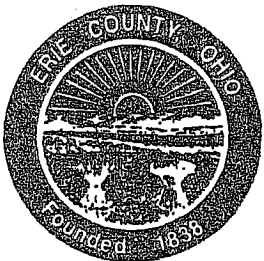
Real Estate:

Appraisal 627-7787
Assessment 627-7742
CAMA 627-7610
CAUV 627-7743
Homestead 627-7744
Personal Property 627-7744
Mobile Homes 627-7609
Transfers 627-7583
General 627-7658

Payroll 627-7747

Vendor's License 627-7746

Weights & Measures 627-6656



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

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

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

REPORTING ENTITY

For financial reporting purposes, the County includes all funds, agencies, boards, and commissions that comprise the County (the primary government) and its component unit in accordance with the GASB Statement No. 14, "The Financial Reporting Entity", and as amended by GASB Statement No. 39, "Determining Whether Certain Organization Are Component Units". The primary government includes the financial activities of the County Board of Mental Retardation and Developmental Disabilities, Public Assistance and Children Services, and the County Care Facility. The County Auditor also serves as fiscal agent for the Erie-Ottawa Alcohol, Drug Addiction, and Mental Health Services Board, the Erie County Regional Planning Commission, the Erie-Ottawa Family and Children First Council, the Erie County Soil and Water Conservation District, the Erie County General Health District, and the Erie County Metroparks District. These entities are reported as agency funds, but are not part of the primary government.

Organizations that are legally separate from the County are included if the County's elected officials appoint a voting majority of the organization's governing body and if the County has either the ability to impose its will on the organization or there is the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County. The County may also be financially accountable for governmental organizations that are fiscally dependent upon the County. Component units are legally separate organizations that are fiscally dependent on the County or for which the County is fiscally accountable.

Double S Industries, a workshop and non-profit corporation, is included as a 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 Basic Financial Statements.

ECONOMIC CONDITION AND OUTLOOK

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

The County offers a strong industrial base, according to the 2003 Harris Ohio Industrial Directory, ranking 30th among the 88 counties in the State in number of manufacturing firms located within its boundaries. Items manufactured locally range from automobile parts and fabrications, ball bearings, plastic products for boats, recreational items, lighting fixtures, aluminum and steel products, paper, pork, animal feeds, and crash test dummies.

Tourism continues to be a catalyst for the County's financial resources. Cedar Fair Limited Partnership (NYSE:FUN) is based in Sandusky, Ohio, the County seat, and serves as headquarters for the seven amusement parks that they operate. Cedar Point, the flagship park, is recognized by Guinness World Records as having the most roller coaster rides of any amusement park. More than 3 million people visit the County resort area annually. Castaway Bay, a 35,000 square foot water park built by Cedar Fair with construction estimated at \$22 million, debuted in late 2004.

MAJOR INITIATIVES

Extensive construction projects are nearly complete to ensure that water service will be available to all County residents.

Construction has also begun on the Kalahari Resort and Convention Center, located in Huron and Perkins Townships. A tax incremental financing agreement has been entered into in order to construct the necessary infrastructure for the project, with the first phase expected to be complete in early 2005. The resort will feature an 80,000 square foot indoor water park, a hotel, restaurants, shops, an outdoor water park, a convention center, and condominiums. Total year-round employment generated by the resort is estimated at 500 persons.

A tax incremental financing agreement was also entered into for the Quarry Lake Business Park in order to provide for infrastructure improvements. The 150-acre industrial park is located in Margaretta Township at the intersection of State Route 2 and Route 101.

FINANCIAL INFORMATION

Fund Accounting

The County's accounts are organized as funds. Each fund is a separate accounting entity with its own self-balancing set of accounts, assets, liabilities, and fund equity. The following are the classifications and descriptions of these funds.

Governmental Funds:

General Fund - The general fund is the general operating fund of the County. It is used to account for all financial resources traditionally associated with government which are not required to be accounted for in another fund.

Special Revenue Funds - The special revenue funds are used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. County ordinances or federal or state statutes specify the limitations of each special revenue fund. During 2004, the County maintained 43 special revenue funds.

Debt Service Funds - The debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and associated costs. The County maintained 3 debt service funds in 2004.

Capital Projects Funds - The capital projects funds are used to account for financial resources used for the acquisition or construction of capital facilities other than those financed by proprietary funds. During 2004, the County maintained 5 capital projects funds.

Proprietary Funds:

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 of the governing body 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. The County operated 4 enterprise funds in 2004.

Internal Service Funds - The internal service funds are used to account for the financing of services provided by one department to other departments of the government, generally on a cost-reimbursement basis. During 2004, the County operated 2 internal service funds.

Fiduciary Funds:

Investment Trust Fund - The investment trust fund is used to account for monies held and invested on behalf of the Erie County Metroparks District. The County operated 1 investment trust fund in 2004.

Private-Purpose Trust Fund - The private-purpose trust fund is used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments. During 2004, the County operated 1 private-purpose trust fund.

Agency Funds - Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, or other funds. The County operated 22 agency funds in 2004.

Basis of Accounting

Except for budgetary purposes, the basis of accounting used by the County conforms to GAAP as applicable to governmental units and is consistent with GASB Cod. Sec. 1600, *Basis of Accounting*. Governmental funds are accounted for on the modified accrual basis of accounting and the current financial resources measurement focus. Revenues are recognized when they are both measurable and available. Expenditures are recognized when the related liability is incurred, except for interest on long-term debt, which is recorded when due.

Proprietary and fiduciary funds are accounted for on the accrual basis of accounting and the flow of economic resources measurement focus. Revenues are recognized when earned. Expenses are recognized when incurred.

The County's basis of accounting for budgetary purposes differs from GAAP. Revenues are recognized when they are received, rather than when they are susceptible to accrual (measurable and available). Encumbrances are included as expenditures, rather than as reservations of fund balance.

For the year ended December 31, 2004, the County has presented its financial reporting in accordance with GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments". The government-wide financial statements, including governmental activities, are presented on the full accrual basis of accounting in order to comply with GASB Statement No. 34. As part of this reporting model, management is responsible for preparing a management's discussion and analysis. This discussion provides an assessment of the County's finances for 2004 and follows the Independent Accountants' Report.

Accounting policies are further explained in Note 2 to the Basic 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 County objectives will be achieved: (1) the reliability of financial records for preparing financial statements and maintaining accountability of assets, (2) effective and efficient operations, and (3) compliance with laws and regulations. The concept of reasonable assurance is based on the assumption that the cost of internal controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system, as well as automated systems for control of payroll and capital assets. These systems, along with the monitoring of each voucher prior to payment by the accounting division of the County 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 following year. The Board may amend appropriations throughout the year with consideration as to remaining balances and revenue estimates. Disbursements and transfers of funds require the authority of the Board. A complete description of the County's budgeting process is described in Note 2.D of the basic financial statements.

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2004, by our independent accountant, Auditor of the State of Ohio, Betty Montgomery. In addition to meeting the requirements set forth in the state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. County management will continue to subject financial statements to an annual independent audit as part of the preparation of a CAFR. An annual audit also serves to maintain and strengthen the County's accounting controls and accountability to the public it serves.

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

AWARDS

GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting (the "Certificate") to Erie County, Ohio for its CAFR for the fiscal year ended December 31, 2003. This was the fifteenth consecutive year that the County earned this prestigious award.

In order to be awarded a Certificate, a government entity must publish an easily readable and efficiently organized CAFR, which conforms to GAAP, all applicable legal requirements, and the GFOA program standards.

A Certificate is valid for a period of one year only. The County believes that the current CAFR continues to meet the Certificate's program requirements, and is submitting it to GFOA in order to determine its eligibility to receive the Certificate, which is the highest form of recognition in the field of governmental financial reporting.

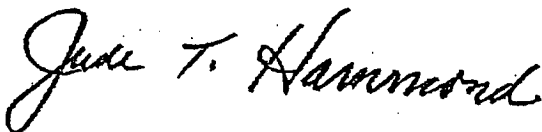
ACKNOWLEDGEMENTS

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

Special appreciation is expressed to Mr. Alexander J. Fait of Julian & Grube, Inc., who compiled this report, and to the members of the audit team from the Auditor of State's Office, who were responsible for the auditing of this report.

The 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

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

Erie County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2003

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.



Nancy L. Zella

President

Jeffrey R. Emor

Executive Director

ERIE COUNTY, OHIO

ELECTED OFFICIALS

DECEMBER 31, 2004

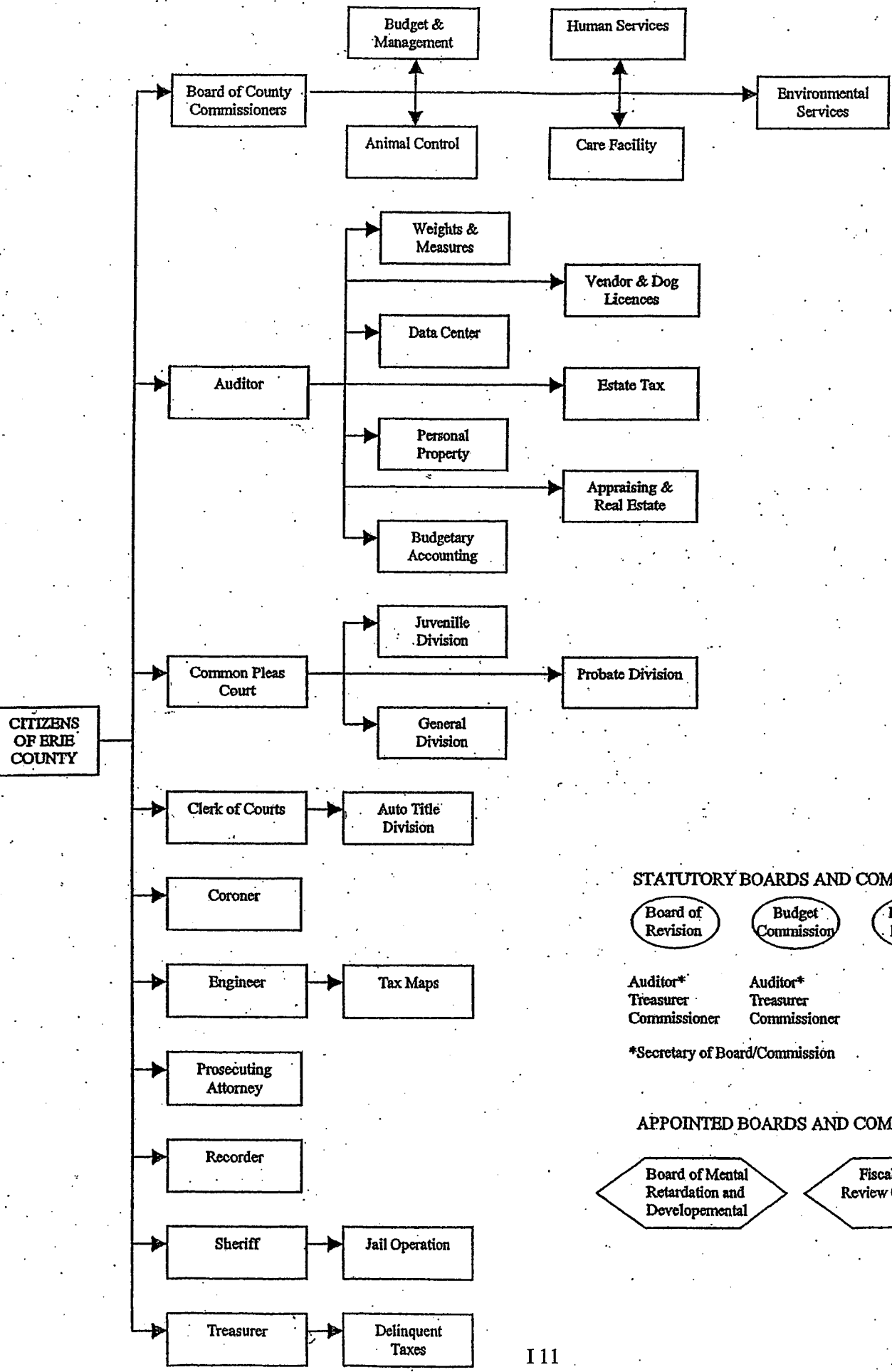
ADMINISTRATORS

Jude T. Hammond.....Auditor
Barbara J. Johnson.....Clerk of Courts
Thomas J. Nesgoda.....Coroner
Thomas M. Ferrell, Jr.Commissioner
Nancy C. McKeen.....Commissioner
Sparky R. Weilnau.....Commissioner
John D. Farschman.....Engineer
Kevin J. Baxter.....Prosecutor
Tishey Rizenhaler.....Recorder
Terry M. Lyons.....Sheriff
JoDee Fantozz.....Treasurer

JUDGES

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

ORGANIZATION OF ERIE COUNTY, OHIO



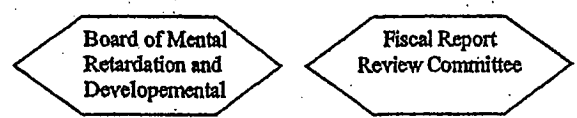
STATUTORY BOARDS AND COMMISSIONS



Auditor*
Treasurer
Commissioner Auditor*
Treasurer
Commissioner

*Secretary of Board/Commission

APPOINTED BOARDS AND COMMISSIONS



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FINANCIAL SECTION

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870-5554

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Erie County, Ohio (the County), as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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 our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Erie County, Ohio, as of December 31, 2004, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General; Public Assistance; Motor Vehicle and Gas Tax; and County Mental Retardation and Developmental Disability funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2006, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

One Government Center / Room 1420 / Toledo, OH 43604-2246
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484
www.auditor.state.oh.us

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major funds statements and schedules, and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major funds statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section or statistical tables to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

January 27, 2006

ERIE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2004 UNAUDITED

The Management's Discussion and Analysis of Erie County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also examine the Basic Financial Statements, the Notes to the Basic Financial Statements, and the Letter of Transmittal to enhance their understanding of the County's financial performance.

Financial Highlights

Financial highlights for fiscal 2004 are as follows:

- The total net assets of the County decreased \$500,154. Net assets of Governmental Activities increased \$1,898,159, which represents a 2.79% increase from fiscal year 2003. Net assets of Business-Type Activities decreased \$2,398,313, which represents a 5.90% decrease from fiscal year 2003.
- General revenues accounted for \$28,805,097, or 51.43%, of total Governmental Activities revenue. Program specific revenues accounted for \$27,203,518, or 48.57%, of total Governmental Activities revenue.
- The County had \$54,025,931 in expenses related to Governmental Activities. \$27,203,518 of these expenses were offset by program specific charges for services, grants, or contributions. General revenues, primarily taxes and intergovernmental grants, of \$28,805,097 were sufficient to provide for these programs.
- The General Fund, Public Assistance Fund, Motor Vehicle and Gas Tax Fund, and County Board of MRDD Fund are the County's major funds. The General Fund, the County's largest fund, had revenues of \$24,512,483 in 2004, an increase of \$1,404,874, or 6.08%, from 2003 revenues. The General Fund had expenditures of \$20,856,724 in 2004, a decrease of \$1,968 from 2003. During 2004, the General Fund had transfers in of \$200,830 and transfers out of \$3,570,276. In total, the General Fund balance increased \$281,490 from 2003 to 2004.
- The Public Assistance Fund, a major fund, had revenues of \$6,036,885 in 2004. The Public Assistance Fund had expenditures of \$7,078,240 in 2004. The Public Assistance Fund had transfers in of \$968,292 and transfers out of \$195,360 in 2004. The Public Assistance Fund balance decreased \$268,423 from 2003 to 2004.
- The Motor Vehicle and Gas Tax Fund, a major fund, had revenues of \$4,724,669 in 2004. The Motor Vehicle and Gas Tax Fund had expenditures of \$4,520,650 in 2004. The Motor Vehicle and Gas Tax Fund balance increased \$210,440 from 2003 to 2004.
- The County Board of MRDD Fund, a major fund, had revenues of \$6,734,615 in 2004. The County Board of MRDD Fund had expenditures of \$6,229,677 in 2004. The County Board of MRDD Fund had transfers in of \$33,095. The County Board of MRDD Fund balance increased \$538,033 from 2003 to 2004.
- The County's Enterprise Funds are the Sewer Fund, Water Fund, Landfill Fund, and County Care Facility Fund. Net assets of the Enterprise Funds decreased in 2004 by \$2,398,313, or 5.90%.
- In the General Fund, actual revenues were \$604,767 higher than the final budgeted revenues. This variance is a result of actual tax revenues that were higher than anticipated. Actual expenditures were \$1,488,215 less than the final budgeted expenditures. This variance is a result of cost reductions implemented by the County.

ERIE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2004 UNAUDITED

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a long-term view of those finances. Fund financial statements provide the next level of detail. For Governmental Funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, there are four major Governmental Funds. The General Fund is the largest major fund.

Reporting the County as a Whole

Statement of Net Assets and Statement of Activities

The Statement of Net Assets and the Statement of Activities answer the question, "How did we do financially during 2004?" These statements include all assets and liabilities using the accrual basis of accounting, similar to the basis of accounting used by most private-sector companies. The accrual basis of accounting will take into account all of the current year's revenues and expenses, regardless of when cash is received or paid. See Note 2.C for an explanation of the economic resources measurement focus, and Note 2.D for an explanation of the accrual basis of accounting.

These statements report the County's net assets and change in net assets. This change in net assets is important because it tells the reader that, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, and other factors.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two distinct kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here, including human services, health, public safety, public works, and general government. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

Reporting the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

ERIE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2004 UNAUDITED

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major Governmental Funds are the General Fund, Public Assistance Fund, Motor Vehicle and Gas Tax Fund, and County Board of Mental Retardation and Developmentally Disabled (MRDD) Fund. The analysis of the County's major Governmental and Proprietary Funds begins on page F9.

Governmental Funds

Governmental Funds are used to account for essentially the same functions reported as Governmental Activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's short-term financing requirements. See Note 2.C for an explanation of the flow of current financial resources measurement focus, and Note 2.D for an explanation of the modified accrual basis of accounting.

Because the focus of the Governmental Funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for Governmental Funds with similar information presented for Governmental Activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between Governmental Funds and Governmental Activities.

The County maintains a multitude of individual Governmental Funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data for the nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements, located after the Notes to the Basic Financial Statements. The governmental fund financial statements can be found on pages F16-F25 of this report.

Proprietary Funds

The County maintains two different types of Proprietary Funds. Enterprise Funds are used to report the same functions presented as Business-Type Activities in the government-wide financial statements. The County uses Enterprise Funds to account for its sewer, water, landfill, and County care facility operations. All of the County's Enterprise Funds are considered to be major funds. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an Internal Service Fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County. The proprietary fund financial statements can be found on pages F26-F31 of this report.

Fiduciary Funds

Fiduciary Funds are used to account for resources held for the benefit of parties outside the County. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for Fiduciary Funds is much like that used for Proprietary Funds. The fiduciary fund financial statements can be found on pages F32-F34 of this report.

Notes to the Basic Financial Statements

The Notes to the Basic Financial Statements provide additional information that is essential to understanding the data provided in the Basic Financial Statements. The note disclosures can be found on pages F35-F74 of this report.

ERIE COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2004
UNAUDITED**

Other Information

In addition to the Basic Financial Statements and Notes to the Basic Financial Statements, this report also presents Combining Statements and Schedules.

Government-Wide Financial Analysis

The Statement of Net Assets provides the perspective of the County as a whole. The table below provides a comparative summary of the County's net assets for 2004 and 2003.

	<u>Net Assets</u>					
	Governmental Activities 2004	Governmental Activities 2003	Business-Type Activities 2004	Business-Type Activities 2003	Total 2004	Total 2003
		<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>
<u>Assets</u>						
Current and other assets	\$ 48,668,699	\$ 43,814,963	\$ 16,537,990	\$ 18,768,656	\$ 65,206,689	\$ 62,583,619
Capital assets	<u>61,263,923</u>	<u>53,917,424</u>	<u>101,927,889</u>	<u>96,350,158</u>	<u>163,191,812</u>	<u>150,267,582</u>
Total assets	<u>109,932,622</u>	<u>97,732,387</u>	<u>118,465,879</u>	<u>115,118,814</u>	<u>228,398,501</u>	<u>212,851,201</u>
<u>Liabilities</u>						
Long-term liabilities	25,644,520	15,447,613	76,812,941	60,018,548	102,457,461	75,466,161
Current and other liabilities	<u>14,368,698</u>	<u>14,263,529</u>	<u>3,375,966</u>	<u>14,424,981</u>	<u>17,744,664</u>	<u>28,688,510</u>
Total liabilities	<u>40,013,218</u>	<u>29,711,142</u>	<u>80,188,907</u>	<u>74,443,529</u>	<u>120,202,125</u>	<u>104,154,671</u>
<u>Net Assets</u>						
Invested in capital assets, net of related debt	37,534,036	42,596,176	35,398,869	46,130,374	72,932,905	88,726,550
Restricted	22,981,630	15,829,803	-	-	22,981,630	15,829,803
Unrestricted	<u>9,403,738</u>	<u>9,595,266</u>	<u>2,878,103</u>	<u>(5,455,089)</u>	<u>12,281,841</u>	<u>4,140,177</u>
Total net assets	<u>\$ 69,919,404</u>	<u>\$ 68,021,245</u>	<u>\$ 38,276,972</u>	<u>\$ 40,675,285</u>	<u>\$ 108,196,376</u>	<u>\$ 108,696,530</u>

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2004, the County's assets exceeded liabilities by \$108,196,376. This amounts to \$69,919,404 in Governmental Activities and \$38,276,972 in Business-Type Activities.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net assets. At year-end, capital assets represented 71.45% of total governmental and business-type assets. Capital assets include land, land improvements, buildings and improvements, equipment and machinery, vehicles, and infrastructure. Capital assets, net of related debt to acquire the assets, at December 31, 2004 totaled \$72,932,905. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

A portion of the County's net assets, \$22,981,630, or 21.24%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets of \$12,281,841 may be used to meet the County's ongoing obligations to its citizens and creditors.

ERIE COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2004
UNAUDITED**

The table below shows the changes in net assets for Governmental Activities and Business-Type Activities for 2004 and 2003.

	<u>Governmental Activities 2004</u>	<u>Governmental Activities 2003</u>	<u>Business-Type Activities 2004</u>	<u>Business-Type Activities 2003</u>	<u>Total 2004</u>	<u>Total 2003</u>
<u>Revenues</u>						
Program revenues:						
Charges for services and sales	\$ 8,183,564	\$ 10,520,679	\$ 26,314,679	\$ 25,089,292	\$ 34,498,243	\$ 35,609,971
Operating grants and contributions	18,819,954	17,670,092	-	-	18,819,954	17,670,092
Capital grants and contributions	<u>200,000</u>	<u>216,512</u>	<u>2,980,788</u>	<u>158,740</u>	<u>3,180,788</u>	<u>375,252</u>
Total program revenues	<u>27,203,518</u>	<u>28,407,283</u>	<u>29,295,467</u>	<u>25,248,032</u>	<u>56,498,985</u>	<u>53,655,315</u>
General revenues:						
Property taxes	11,395,305	9,229,108	-	-	11,395,305	9,229,108
Sales tax	13,232,060	12,823,655	-	-	13,232,060	12,823,655
Unrestricted grants	2,847,235	2,457,921	-	-	2,847,235	2,457,921
Investment earnings	862,142	1,099,049	20,571	66,113	882,713	1,165,162
Other	<u>468,355</u>	<u>1,446,627</u>	<u>153,735</u>	<u>204,104</u>	<u>622,090</u>	<u>1,650,731</u>
Total general revenues	<u>28,805,097</u>	<u>27,056,360</u>	<u>174,306</u>	<u>270,217</u>	<u>28,979,403</u>	<u>27,326,577</u>
Total revenues	<u>56,008,615</u>	<u>55,463,643</u>	<u>29,469,773</u>	<u>25,518,249</u>	<u>85,478,388</u>	<u>80,981,892</u>
<u>Expenses</u>						
General government	15,133,450	13,972,937	-	-	15,133,450	13,972,937
Public safety	10,883,001	10,114,582	-	-	10,883,001	10,114,582
Public works	3,644,897	3,915,623	-	-	3,644,897	3,915,623
Health	7,752,486	7,029,247	-	-	7,752,486	7,029,247
Human services	13,820,685	14,285,539	-	-	13,820,685	14,285,539
Conservation and recreation	387,953	366,444	-	-	387,953	366,444
Economic development	805,844	603,759	-	-	805,844	603,759
Other	806,895	1,619,823	-	-	806,895	1,619,823
Interest and fiscal charges	790,720	636,282	-	-	790,720	636,282
Sewer	-	-	7,254,224	6,231,694	7,254,224	6,231,694
Water	-	-	9,185,142	8,737,249	9,185,142	8,737,249
Landfill	-	-	6,625,044	5,328,929	6,625,044	5,328,929
County care facility	-	-	8,888,201	7,930,899	8,888,201	7,930,899
Total expenses	<u>54,025,931</u>	<u>52,544,236</u>	<u>31,952,611</u>	<u>28,228,771</u>	<u>85,978,542</u>	<u>80,773,007</u>
Transfers	<u>(84,525)</u>	<u>(349,462)</u>	<u>84,525</u>	<u>349,462</u>	<u>-</u>	<u>-</u>
Change in net assets	1,898,159	2,569,945	(2,398,313)	(2,361,060)	(500,154)	208,885
Net assets at beginning of year	<u>68,021,245</u>	<u>65,451,300</u>	<u>40,675,285</u>	<u>43,036,345</u>	<u>108,696,530</u>	<u>108,487,645</u>
Net assets at end of year	<u>\$ 69,919,404</u>	<u>\$ 68,021,245</u>	<u>\$ 38,276,972</u>	<u>\$ 40,675,285</u>	<u>\$ 108,196,376</u>	<u>\$ 108,696,530</u>

ERIE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2004
UNAUDITED

Governmental Activities

Governmental Activities net assets increased by \$1,898,159 from 2003 to 2004. This increase is due to an increase in revenues, specifically tax revenue and intergovernmental grants, from 2003 to 2004.

Human services expenses, which support the operations of the Public Assistance Fund and the County Board of MRDD Fund, account for \$13,820,685, or 25.58%, of total governmental expenses of the County. Human services expenses were partially funded by \$1,084,997 in charges for services revenue and \$9,013,287 in operating grants and contributions revenue. General government expenses, which include legislative and executive programs and judicial programs, account for \$15,133,450, or 28.01%, of total governmental expenses. General government expenses were partially funded by \$3,878,592 in charges for services revenue and \$165,549 in operating grants and contributions in 2004.

The state and federal government contributed to the County revenues of \$18,819,954 in operating grants and contributions and \$200,000 in capital grants and contributions. These revenues are restricted to particular programs or purposes. Of the total operating grants and contributions, \$9,013,287, or 47.89% subsidized human services programs.

General revenues totaled \$28,805,097 and amounted to 51.43% of total revenues. These revenues primarily consist of property taxes and sales taxes of \$24,627,365, or 85.50%, of total general revenues in 2004. The other primary source of general revenues is grants and entitlements not restricted to specific programs, equaling \$2,847,235, or 9.88%, of total general revenues. Grants and entitlements not restricted to specific programs include local government funds and local government revenue assistance. In August 2003, the state placed a freeze on local government funds and local government revenue assistance to be distributed to local governments.

The Statement of Activities shows the cost of program services and the charges for services and grants and contributions offsetting those services. The following table shows, for Governmental Activities, the total cost of services and the net cost of services for 2004 compared to 2003. That is, it identifies the cost of these services supported by tax revenue and unrestricted grants and entitlements.

Governmental Activities

	Total Cost of Services <u>2004</u>	Net Cost of Services <u>2004</u>	Total Cost of Services <u>2003</u>	Net Cost of Services <u>2003</u>
<u>Program Expenses</u>				
General government	\$ 15,133,450	\$ 11,089,309	\$ 13,972,937	\$ 8,681,436
Public safety	10,883,001	6,630,358	10,114,582	8,517,774
Public works	3,644,897	(1,707,193)	3,915,623	(3,255,552)
Health	7,752,486	4,921,621	7,029,247	4,391,220
Human services	13,820,685	3,722,401	14,285,539	2,862,308
Conservation and recreation	387,953	321,384	366,444	366,444
Economic development and assistance	805,844	250,882	603,759	317,218
Other	806,895	802,931	1,619,823	1,619,823
Interest and fiscal charges	<u>790,720</u>	<u>790,720</u>	<u>636,282</u>	<u>636,282</u>
Total	<u>\$ 54,025,931</u>	<u>\$ 26,822,413</u>	<u>\$ 52,544,236</u>	<u>\$ 24,136,953</u>

The dependence upon general revenues for Governmental Activities is apparent, with 49.65% of expenses supported through taxes and other general revenues during 2004.

ERIE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2004
UNAUDITED

Business-Type Activities

The Sewer Fund, Water Fund, Landfill Fund, and County Care Facility Fund are the County's Enterprise Funds. These programs had revenues of \$29,469,773 and expenses of \$31,952,611 for fiscal year 2004. The net assets of the Enterprise Funds decreased \$2,398,313 for fiscal year 2004, primarily due to an increase in liabilities.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's Governmental Funds is to provide information on short-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at year-end.

The County's Governmental Funds (as presented on the balance sheet on pages F16-F17) reported a combined fund balance of \$27,903,597, which is \$6,160,201 above last year's total of \$21,743,396. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2004 for all major and nonmajor governmental funds.

	Fund Balance (Deficit) <u>December 31, 2004</u>	Fund Balance (Deficit) <u>December 31, 2003</u>	Increase (Decrease)
<u>Major Funds</u>			
General	\$ 8,052,259	\$ 7,770,769	\$ 281,490
Public Assistance	(485,999)	(217,576)	(268,423)
Motor Vehicle and Gas Tax	3,281,454	3,071,014	210,440
County Board of MRDD	1,141,459	603,426	538,033
Nonmajor Governmental Funds	<u>15,914,424</u>	<u>10,515,763</u>	<u>5,398,661</u>
Total	<u>\$ 27,903,597</u>	<u>\$ 21,743,396</u>	<u>\$ 6,160,201</u>

General Fund

The General Fund is the primary operating fund of the County. At the end of the fiscal year, the fund balance of the General Fund was \$8,052,259, a 3.62% increase from 2003. The increase of the General Fund balance in 2004 was primarily due to an increase in revenues, specifically property taxes and intergovernmental revenues, of 8.80% in 2004 compared to 2003.

Public Assistance Fund

The Public Assistance Fund, a major fund, had revenues of \$6,036,885 in 2004. The Public Assistance Fund had expenditures of \$7,078,240 in 2004. The Public Assistance Fund had transfers in of \$968,292 and transfers out of \$195,360 in 2004. The Public Assistance Fund balance decreased \$268,423 from 2003 to 2004, primarily due to a decrease in intergovernmental revenue.

ERIE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2004 UNAUDITED

Motor Vehicle and Gas Tax Fund

The Motor Vehicle and Gas Tax Fund, a major fund, had revenues of \$4,724,669 in 2004. The Motor Vehicle and Gas Tax Fund had expenditures of \$4,520,650 in 2004. The Motor Vehicle and Gas Tax Fund balance increased \$210,440 from 2003 to 2004, primarily due to an increase in intergovernmental revenue.

County Board of MRDD Fund

The County Board of MRDD Fund, a major fund, had revenues of \$6,734,615 in 2004. The County Board of MRDD Fund had expenditures of \$6,229,677 in 2004. The County Board of MRDD Fund had transfers in of \$33,095. The County Board of MRDD Fund balance increased \$538,033 from 2003 to 2004, primarily due to an increase in property tax revenue.

Budgeting Highlights

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially, the budget equals the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans and objectives cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly. Budgetary information is presented for the General Fund, Public Assistance Fund, Motor Vehicle and Gas Tax Fund, and County Board of MRDD Fund.

In the General Fund, actual revenues of \$24,546,521 were more than final budgeted revenues by \$609,971. Actual expenditures of \$25,713,654 were less than final budgeted expenditures by \$1,579,614. In the Public Assistance Fund, actual revenues of \$7,114,104 were less than final budgeted revenues by \$2,429,188. Actual expenditures of \$8,014,978 were less than final budgeted expenditures by \$1,536,430. In the Motor Vehicle and Gas Tax Fund, actual revenues of \$4,632,112 were less than final budgeted revenues by \$82,888. Actual expenditures of \$4,851,398 were less than final budgeted expenditures by \$964,115. In the County Board of MRDD Fund, actual revenues of \$6,646,810 were less than final budgeted revenues by \$117,298. Actual expenditures of \$6,830,291 were less than final budgeted expenditures by \$538,487.

Proprietary Funds

The County's Proprietary Funds provide the same type of information found in the government-wide financial statements for Business-Type Activities, but in more detail.

Capital Assets and Debt Administration

Capital Assets

At the end of 2004, the County had \$163,191,812 invested in land, land improvements, buildings and improvements, equipment and machinery, vehicles, and infrastructure, net of accumulated depreciation. Of this total, \$61,263,923 was reported in Governmental Activities and \$101,927,889 was reported in Business-Type Activities.

ERIE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2004
UNAUDITED

The following table shows capital asset balances for 2004 compared to 2003:

**Capital Assets
(Net of Depreciation)**

<u>Capital Assets</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
Land	\$ 2,125,082	\$ 2,125,082	\$ 2,434,459	\$ 2,434,459	\$ 4,559,541	\$ 4,559,541
Land improvements	933,112	143,823	4,728,015	4,735,560	5,661,127	4,879,383
Buildings	29,822,713	29,096,203	24,570,756	25,250,058	54,393,469	54,346,261
Machinery and equipment	2,097,799	2,363,655	3,102,609	3,178,770	5,200,408	5,542,425
Vehicles	1,223,755	1,454,025	255,479	278,745	1,479,234	1,732,770
Infrastructure	25,061,462	18,734,636	66,836,571	42,427,203	91,898,033	61,161,839
Construction in progress	-	-	-	18,045,363	-	18,045,363
Total	\$ 61,263,923	\$ 53,917,424	\$ 101,927,889	\$ 96,350,158	\$ 163,191,812	\$ 150,267,582

See Note 9 to the Basic Financial Statements for detail on Governmental Activities and Business-Type Activities capital assets.

Debt Administration

At December 31, 2004, the County had a total of \$102,457,461 in general obligation bonds, special assessment bonds, OWDA loans, OPWC loans, bond anticipation notes, capital lease obligations, landfill closure and postclosure care liability, and compensated absences. Of this total, \$17,693,744 is due within one year and \$84,763,717 is due in more than one year. The following table summarizes the outstanding long-term obligations at year end.

Long-Term Obligations

<u>Long-Term Obligations</u>	<u>Governmental</u>	<u>Business-Type</u>
	<u>Activities</u>	<u>Activities</u>
	<u>2004</u>	<u>2004</u>
General obligation bonds	\$ 8,430,410	\$ 34,254,817
Special assessment bonds	1,849,477	1,220,000
OWDA loans	-	30,358,660
OPWC loans	-	563,607
Bond anticipation notes	13,450,000	-
Capital lease obligation	-	129,034
Landfill closure and postclosure care liability	-	9,908,703
Compensated absences	1,914,633	378,120
Total	\$ 25,644,520	\$ 76,812,941

At December 31, 2004, the County's legal voted debt margin was \$39,244,565 and the legal unvoted debt margin was \$11,413,027.

See Note 11 to the Basic Financial Statements for detail on the County's long-term obligations.

ERIE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2004 UNAUDITED

Economic Factors and Next Year's Budgets and Rates

Despite the uncertainty surrounding the economy, the County continues to carefully monitor its primary sources of revenue, which include real estate taxes, local sales taxes, local government funds, and interest income. In order to meet the objectives of the 2005 budget, the County continues to pursue economic development and job creation, and adopted a budget developed to promote long-term fiscal stability. The County continued with efforts to contain costs while pursuing new sources of revenue.

The County's current population is 79,078. The County's unemployment rate is currently 5.8%, compared to the state average of 6.6% and the national average of 6.1%.

Budgeted revenues and other financing sources in the General Fund for fiscal year 2005 budget are \$25,032,858. These economic factors were considered while preparing the County's budget for fiscal year 2005.

Contacting the County's Financial Management

This comprehensive annual financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact Mr. Brian K. Mix, CPA, Chief Deputy Auditor, Erie County, 247 Columbus Avenue, Sandusky, Ohio, 44870.

BASIC FINANCIAL STATEMENTS

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ERIE COUNTY, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2004

	<u>Primary Government</u>			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Equity in pooled cash and cash equivalents	\$ 27,109,635	\$ 13,981,612	\$ 41,091,247	\$ -
Cash in segregated accounts	-	-	-	190,989
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	10,462,766	-	10,462,766	-
Sales taxes	1,945,768	-	1,945,768	-
Accounts	737,262	2,350,581	3,087,843	39,221
Special assessments	2,224,204	169,988	2,394,192	-
Loans	360,578	-	360,578	-
Accrued interest	78,368	-	78,368	-
Due from other governments	5,194,151	-	5,194,151	-
Materials and supplies inventory	57,294	137,390	194,684	-
Internal balances	488,068	(488,068)	-	-
Unamortized bond issuance costs	10,605	386,487	397,092	-
Capital assets:				
Land	2,125,082	2,434,459	4,559,541	-
Depreciable capital assets, net	59,138,841	99,493,430	158,632,271	31,735
Total capital assets, net	<u>61,263,923</u>	<u>101,927,889</u>	<u>163,191,812</u>	<u>31,735</u>
Total assets	<u>109,932,622</u>	<u>118,465,879</u>	<u>228,398,501</u>	<u>261,945</u>
Liabilities:				
Accounts payable	1,957,831	672,428	2,630,259	8,384
Contracts payable	879,481	-	879,481	-
Accrued wages and benefits payable	802,937	366,191	1,169,128	7,204
Pension benefit obligation payable	293,633	94,511	388,144	-
Due to other governments	141,757	736,564	878,321	-
Deferred revenue	8,780,172	169,988	8,950,160	-
Claims payable	1,181,572	-	1,181,572	-
Amount to be repaid to claimants	26,206	-	26,206	-
Accrued interest payable	305,109	1,336,284	1,641,393	-
Long-term liabilities:				
Due within one year	15,044,479	2,649,265	17,693,744	4,477
Due in more than one year	10,600,041	74,163,676	84,763,717	-
Total liabilities	<u>40,013,218</u>	<u>80,188,907</u>	<u>120,202,125</u>	<u>20,065</u>
Net assets:				
Invested in capital assets, net of related debt	37,534,036	35,398,869	72,932,905	-
Restricted for:				
Capital projects	5,677,432	-	5,677,432	-
Debt service	2,182,777	-	2,182,777	-
Public safety programs	2,687,811	-	2,687,811	-
Public works projects	4,634,414	-	4,634,414	-
Health programs	2,131,902	-	2,131,902	-
Economic development projects	896,348	-	896,348	-
Other purposes	4,770,946	-	4,770,946	9,390
Unrestricted	9,403,738	2,878,103	12,281,841	232,490
Total net assets	<u>\$ 69,919,404</u>	<u>\$ 38,276,972</u>	<u>\$ 108,196,376</u>	<u>\$ 241,880</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

ERIE COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2004

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General government:				
Legislative and executive	\$ 10,660,925	\$ 2,814,142	\$ 165,549	\$ -
Judicial	4,472,525	1,064,450	-	-
Public safety	10,883,001	1,435,635	2,817,008	-
Public works	3,644,897	947,830	4,204,260	200,000
Health	7,752,486	764,953	2,065,912	-
Human services	13,820,685	1,084,997	9,013,287	-
Conservation and recreation.	387,953	66,569	-	-
Economic development and assistance	805,844	1,024	553,938	-
Other.	806,895	3,964	-	-
Interest and fiscal charges	790,720	-	-	-
Total governmental activities.	<u>54,025,931</u>	<u>8,183,564</u>	<u>18,819,954</u>	<u>200,000</u>
Business-Type Activities:				
Sewer	7,254,224	6,562,902	-	2,220,091
Water	9,185,142	7,514,759	-	760,697
Landfill	6,625,044	3,986,350	-	-
County Care Facility	8,888,201	8,250,668	-	-
Total business-type activities	<u>31,952,611</u>	<u>26,314,679</u>	<u>-</u>	<u>2,980,788</u>
Total primary government.	<u>\$ 85,978,542</u>	<u>\$ 34,498,243</u>	<u>\$ 18,819,954</u>	<u>\$ 3,180,788</u>
Component Unit:				
Double S Industries.	<u>\$ 371,808</u>	<u>\$ 215,214</u>	<u>\$ 139,052</u>	<u>\$ -</u>

General Revenues:

Property taxes levied for:	
General Fund	
County Board of MRDD	
Senior Citizens Levy	
Sales taxes	
Grants and entitlements not restricted to specific programs.	
Investment income	
Miscellaneous.	
Total general revenues	
Transfers	
Change in net assets	
Net assets at beginning of year	
Net assets at end of year.	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net Revenue (Expense) and Changes in Net Assets

Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
\$ (7,681,234)	\$ -	\$ (7,681,234)	\$ -
(3,408,075)	-	(3,408,075)	-
(6,630,358)	-	(6,630,358)	-
1,707,193	-	1,707,193	-
(4,921,621)	-	(4,921,621)	-
(3,722,401)	-	(3,722,401)	-
(321,384)	-	(321,384)	-
(250,882)	-	(250,882)	-
(802,931)	-	(802,931)	-
(790,720)	-	(790,720)	-
<u>(26,822,413)</u>	<u>-</u>	<u>(26,822,413)</u>	<u>-</u>
-	1,528,769	1,528,769	-
-	(909,686)	(909,686)	-
-	(2,638,694)	(2,638,694)	-
-	(637,533)	(637,533)	-
<u>-</u>	<u>(2,657,144)</u>	<u>(2,657,144)</u>	<u>-</u>
<u>\$ (26,822,413)</u>	<u>\$ (2,657,144)</u>	<u>\$ (29,479,557)</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,542)</u>
5,289,231	-	5,289,231	-
5,238,921	-	5,238,921	-
867,153	-	867,153	-
13,232,060	-	13,232,060	-
2,847,235	-	2,847,235	-
862,142	20,571	882,713	3,660
468,355	153,735	622,090	2,321
<u>28,805,097</u>	<u>174,306</u>	<u>28,979,403</u>	<u>5,981</u>
<u>(84,525)</u>	<u>84,525</u>	<u>-</u>	<u>-</u>
1,898,159	(2,398,313)	(500,154)	(11,561)
<u>68,021,245</u>	<u>40,675,285</u>	<u>108,696,530</u>	<u>253,441</u>
<u>\$ 69,919,404</u>	<u>\$ 38,276,972</u>	<u>\$ 108,196,376</u>	<u>\$ 241,880</u>

ERIE COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2004

	<u>General</u>	<u>Public Assistance</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,129,379	\$ 59,174	\$ 2,728,224	\$ 1,237,379
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	4,533,426	-	-	5,083,571
Sales taxes	1,789,765	-	-	-
Accounts	193,848	3,729	146,222	17,331
Special assessments	191,535	-	-	-
Interfund loans	7,500	-	-	-
Loans	-	-	-	-
Accrued interest	63,025	-	9,729	55
Due from other governments	1,480,863	-	1,997,742	528,558
Due from other funds	152,156	-	-	-
Loans to other funds	6,401	-	-	-
Materials and supplies inventory	16,853	-	40,441	-
Total assets	<u>\$ 14,564,751</u>	<u>\$ 62,903</u>	<u>\$ 4,922,358</u>	<u>\$ 6,866,894</u>
Liabilities:				
Accounts payable	\$ 349,808	\$ 291,045	\$ 110,378	\$ 175,335
Contracts payable	-	-	-	-
Accrued wages and benefits payable	412,662	122,372	69,509	84,316
Compensated absences payable	14,874	-	-	-
Pension benefit obligation payable	147,549	43,447	18,427	42,232
Interfund loans payable	-	-	-	-
Loans from other funds	-	-	-	-
Due to other funds	2,588	-	190	5,058
Due to other governments	34,451	92,038	-	194
Deferred revenue	5,524,354	-	1,442,400	5,418,300
Amount to be repaid to claimants	26,206	-	-	-
Total liabilities	<u>6,512,492</u>	<u>548,902</u>	<u>1,640,904</u>	<u>5,725,435</u>
Fund Balances:				
Reserved for encumbrances	610,815	271,907	241,969	399,642
Reserved for materials and supplies inventory	16,853	-	40,441	-
Reserved for loans receivable	-	-	-	-
Reserved for loans to other funds	6,401	-	-	-
Unreserved:				
Designated for budget stabilization	1,187,567	-	-	-
Undesignated (deficit), reported in:				
General fund	6,230,623	-	-	-
Special revenue funds	-	(757,906)	2,999,044	741,817
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balances	<u>8,052,259</u>	<u>(485,999)</u>	<u>3,281,454</u>	<u>1,141,459</u>
Total liabilities and fund balances	<u>\$ 14,564,751</u>	<u>\$ 62,903</u>	<u>\$ 4,922,358</u>	<u>\$ 6,866,894</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 16,232,767	\$ 26,386,923
845,769	10,462,766
156,003	1,945,768
376,132	737,262
2,032,669	2,224,204
-	7,500
360,578	360,578
5,559	78,368
1,186,988	5,194,151
2,588	154,744
-	6,401
-	57,294
<u>\$ 21,199,053</u>	<u>\$ 47,615,959</u>
\$ 1,011,380	\$ 1,937,946
879,481	879,481
114,078	802,937
8,580	23,454
41,978	293,633
7,500	7,500
6,401	6,401
83,375	91,211
15,074	141,757
3,116,782	15,501,836
-	26,206
<u>5,284,629</u>	<u>19,712,362</u>
2,437,569	3,961,902
-	57,294
360,578	360,578
-	6,401
-	1,187,567
-	6,230,623
8,522,851	11,505,806
283,669	283,669
<u>4,309,757</u>	<u>4,309,757</u>
<u>15,914,424</u>	<u>27,903,597</u>
<u>\$ 21,199,053</u>	<u>\$ 47,615,959</u>

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ERIE COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2004

Total governmental fund balances		\$ 27,903,597
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		61,263,923
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Property taxes	\$ 462,679	
Sales taxes	1,101,542	
Special assessments	2,224,204	
Intergovernmental revenues	2,933,239	
Unamortized bond issuance costs	<u>10,605</u>	
Total		6,732,269
The internal service fund is used by management to allocate costs to the enterprise funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.		(54,210)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General obligation bonds	8,430,410	
Special assessments bonds	1,849,477	
Bond anticipation notes	13,450,000	
Accrued interest payable	305,109	
Compensated absences payable	<u>1,891,179</u>	
Total		<u>(25,926,175)</u>
Net assets of governmental activities		<u><u>\$ 69,919,404</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>General</u>	<u>Public Assistance</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>
Revenues:				
Property taxes	\$ 5,260,705	\$ -	\$ -	\$ 5,193,404
Sales taxes	11,607,574	-	-	-
Charges for services	1,550,656	532,794	443,024	41,509
Licenses and permits	7,740	-	-	-
Fines and forfeitures	549,916	-	117,378	-
Intergovernmental	2,879,051	5,503,291	3,962,057	1,389,620
Special assessments	150,948	-	-	-
Investment income	726,733	11	40,572	285
Rental income	143,518	-	-	-
Reimbursements	1,510,468	789	158,636	107,816
Other	125,174	-	3,002	1,981
Total revenues	<u>24,512,483</u>	<u>6,036,885</u>	<u>4,724,669</u>	<u>6,734,615</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	7,932,834	-	-	-
Judicial	4,083,110	-	-	-
Public safety	7,637,790	-	-	-
Public works	197,444	-	4,520,650	-
Health	70,092	-	-	6,229,677
Human services	462,145	7,078,240	-	-
Conservation and recreation	367,649	-	-	-
Economic development and assistance	5,661	-	-	-
Capital outlay	62,677	-	-	-
Other	21,750	-	-	-
Debt service:				
Principal retirement	14,725	-	-	-
Interest and fiscal charges	847	-	-	-
Total expenditures	<u>20,856,724</u>	<u>7,078,240</u>	<u>4,520,650</u>	<u>6,229,677</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,655,759</u>	<u>(1,041,355)</u>	<u>204,019</u>	<u>504,938</u>
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Premium on issuance of bonds	-	-	-	-
Proceeds from sale of notes	-	-	-	-
Proceeds from sale of capital assets	8,553	-	-	-
Transfers in	200,830	968,292	-	33,095
Transfers out	(3,570,276)	(195,360)	-	-
Total other financing sources (uses)	<u>(3,360,893)</u>	<u>772,932</u>	<u>-</u>	<u>33,095</u>
Net change in fund balances	294,866	(268,423)	204,019	538,033
Fund balances (deficit) at beginning of year . .	7,770,769	(217,576)	3,071,014	603,426
Increase (decrease) in reserve for inventory. .	(13,376)	-	6,421	-
Fund balances (deficit) at end of year	<u>\$ 8,052,259</u>	<u>\$ (485,999)</u>	<u>\$ 3,281,454</u>	<u>\$ 1,141,459</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 865,713	\$ 11,319,822
1,482,874	13,090,448
2,752,415	5,320,398
153,060	160,800
14,093	681,387
7,879,117	21,613,136
664,652	815,600
94,541	862,142
-	143,518
49,045	1,826,754
338,198	468,355
<u>14,293,708</u>	<u>56,302,360</u>
1,946,153	9,878,987
97,462	4,180,572
2,430,952	10,068,742
1,906,012	6,624,106
1,074,517	7,374,286
5,803,329	13,343,714
-	367,649
787,878	793,539
5,824,120	5,886,797
772,824	794,574
4,092,046	4,106,771
634,645	635,492
<u>25,369,938</u>	<u>64,055,229</u>
<u>(11,076,230)</u>	<u>(7,752,869)</u>
560,000	560,000
5,410	5,410
13,450,000	13,450,000
-	8,553
3,481,331	4,683,548
<u>(1,021,850)</u>	<u>(4,787,486)</u>
<u>16,474,891</u>	<u>13,920,025</u>
5,398,661	6,167,156
10,515,763	21,743,396
-	(6,955)
<u>\$ 15,914,424</u>	<u>\$ 27,903,597</u>

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ERIE COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2004

Net change in fund balances - total governmental funds \$ 6,167,156

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$10,075,212) exceeded depreciation expense (\$2,469,033) in the current period.	7,606,179
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(259,680)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(293,745)
Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed.	(6,955)
Proceeds of bonds and notes are reported as other financing sources in the governmental funds, but increase liabilities in governmental activities.	(14,010,000)
Governmental funds report the effect of premiums and issuance costs when debt is issued, whereas these amounts are deferred and amortized in the statement of activities.	5,195
Repayment of bond and note principal and capital lease obligation is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	4,106,771
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, interest is reported when due.	(165,833)
Some expenses reported in the statement of activities, such as compensated absences and pension benefit obligations, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(264,814)
The internal service fund used by management to allocate costs to the enterprise funds is not reported in the statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.	<u>(986,115)</u>

Change in net assets of governmental activities \$ 1,898,159

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 4,995,866	\$ 4,995,866	\$ 5,123,174	\$ 127,308
Sales taxes.	11,233,441	11,233,441	11,519,700	286,259
Charges for services.	1,541,804	1,541,804	1,581,094	39,290
Licenses and permits	7,377	7,377	7,565	188
Fines and forfeitures	558,350	558,350	572,578	14,228
Intergovernmental.	2,758,139	2,758,139	2,828,424	70,285
Special assessments	147,197	147,197	150,948	3,751
Rental income	151,481	151,481	155,341	3,860
Reimbursements.	1,472,933	1,472,933	1,510,468	37,535
Investment income	783,178	783,178	803,136	19,958
Other	82,605	82,605	84,710	2,105
Total revenues.	<u>23,732,371</u>	<u>23,732,371</u>	<u>24,337,138</u>	<u>604,767</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	8,985,116	8,976,777	8,330,192	646,585
Judicial.	4,613,719	4,609,437	4,370,576	238,861
Public safety	8,194,556	8,186,951	7,999,091	187,860
Public works	185,770	185,598	201,391	(15,793)
Health	157,214	157,068	105,691	51,377
Human services	974,784	973,879	617,136	356,743
Conservation and recreation	367,991	367,649	367,649	-
Capital outlay.	125,116	125,000	122,403	2,597
Other	20,019	20,000	15	19,985
Total expenditures	<u>23,624,285</u>	<u>23,602,359</u>	<u>22,114,144</u>	<u>1,488,215</u>
Excess of revenues over expenditures	<u>108,086</u>	<u>130,012</u>	<u>2,222,994</u>	<u>2,092,982</u>
Other financing sources (uses):				
Sale of capital assets	8,340	8,340	8,553	213
Transfers in.	195,839	195,839	200,830	4,991
Transfers out	(3,599,249)	(3,595,909)	(3,570,275)	25,634
Advances out.	(15,014)	(15,000)	(7,500)	7,500
Other financing uses	(80,074)	(80,000)	(21,735)	58,265
Total other financing sources (uses)	<u>(3,490,158)</u>	<u>(3,486,730)</u>	<u>(3,390,127)</u>	<u>96,603</u>
Net change in fund balance.	(3,382,072)	(3,356,718)	(1,167,133)	2,189,585
Fund balance at beginning of year	<u>5,240,857</u>	<u>5,240,857</u>	<u>5,240,857</u>	<u>-</u>
Prior year encumbrances appropriated	<u>1,002,673</u>	<u>1,002,673</u>	<u>1,002,673</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,861,458</u>	<u>\$ 2,886,812</u>	<u>\$ 5,076,397</u>	<u>\$ 2,189,585</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PUBLIC ASSISTANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 724,275	\$ 724,275	\$ 539,915	\$ (184,360)
Intergovernmental	7,519,013	7,519,013	5,605,093	(1,913,920)
Reimbursements	1,058	1,058	789	(269)
Investment income	20	20	15	(5)
Total revenues	<u>8,244,366</u>	<u>8,244,366</u>	<u>6,145,812</u>	<u>(2,098,554)</u>
Expenditures:				
Current:				
Human services	<u>9,807,398</u>	<u>9,330,977</u>	<u>7,819,618</u>	<u>1,511,359</u>
Total expenditures	<u>9,807,398</u>	<u>9,330,977</u>	<u>7,819,618</u>	<u>1,511,359</u>
Deficiency of revenues under expenditures.	<u>(1,563,032)</u>	<u>(1,086,611)</u>	<u>(1,673,806)</u>	<u>(587,195)</u>
Other financing sources (uses):				
Transfers in.	1,298,926	1,298,926	968,292	(330,634)
Transfers out	<u>(231,686)</u>	<u>(220,431)</u>	<u>(195,360)</u>	<u>25,071</u>
Total other financing sources (uses)	<u>1,067,240</u>	<u>1,078,495</u>	<u>772,932</u>	<u>(305,563)</u>
Net change in fund balance.	(495,792)	(8,116)	(900,874)	(892,758)
Fund deficit at beginning of year	(713,967)	(713,967)	(713,967)	-
Prior year encumbrances appropriated	<u>1,019,029</u>	<u>1,019,029</u>	<u>1,019,029</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (190,730)</u>	<u>\$ 296,946</u>	<u>\$ (595,812)</u>	<u>\$ (892,758)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 304,885	\$ 304,885	\$ 299,525	\$ (5,360)
Fines and forfeitures	127,423	127,423	125,183	(2,240)
Intergovernmental	4,081,209	4,081,209	4,009,462	(71,747)
Reimbursements	166,012	166,012	163,094	(2,918)
Investment income	34,891	34,891	34,278	(613)
Other	580	580	570	(10)
Total revenues	<u>4,715,000</u>	<u>4,715,000</u>	<u>4,632,112</u>	<u>(82,888)</u>
Expenditures:				
Current:				
Public works	4,570,790	5,815,513	4,851,398	964,115
Total expenditures	<u>4,570,790</u>	<u>5,815,513</u>	<u>4,851,398</u>	<u>964,115</u>
 Net change in fund balance.	 144,210	 (1,100,513)	 (219,286)	 881,227
Fund balance at beginning of year	2,040,231	2,040,231	2,040,231	-
Prior year encumbrances appropriated	<u>556,233</u>	<u>556,233</u>	<u>556,233</u>	<u>-</u>
 Fund balance at end of year	 <u>\$ 2,740,674</u>	 <u>\$ 1,495,951</u>	 <u>\$ 2,377,178</u>	 <u>\$ 881,227</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY BOARD OF MRDD FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 5,093,999	\$ 5,093,999	\$ 5,160,169	\$ 66,170
Charges for services	40,636	40,636	36,172	(4,464)
Intergovernmental	1,492,588	1,492,588	1,328,622	(163,966)
Reimbursements	121,122	121,122	107,816	(13,306)
Investment income	290	290	258	(32)
Other	15,473	15,473	13,773	(1,700)
Total revenues	<u>6,764,108</u>	<u>6,764,108</u>	<u>6,646,810</u>	<u>(117,298)</u>
Expenditures:				
Current:				
Health	<u>7,306,270</u>	<u>7,368,778</u>	<u>6,830,291</u>	<u>538,487</u>
Total expenditures	<u>7,306,270</u>	<u>7,368,778</u>	<u>6,830,291</u>	<u>538,487</u>
Net change in fund balance	(542,162)	(604,670)	(183,481)	421,189
Fund balance at beginning of year	230,335	230,335	230,335	-
Prior year encumbrances appropriated	<u>406,965</u>	<u>406,965</u>	<u>406,965</u>	<u>-</u>
Fund balance at end of year	<u>\$ 95,138</u>	<u>\$ 32,630</u>	<u>\$ 453,819</u>	<u>\$ 421,189</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

ERIE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2004

Business-Type Activities - Enterprise Funds

	<u>Sewer</u>	<u>Water</u>	<u>Landfill</u>	<u>County Care Facility</u>
Assets:				
Current assets:				
Equity in pooled cash and cash equivalents.	\$ 3,958,390	\$ 2,086,907	\$ 7,006,035	\$ 930,280
Receivables (net of allowance for uncollectibles):				
Accounts	937,150	907,347	506,084	-
Special assessments	143,652	23,942	2,394	-
Materials and supplies inventory	13,744	98,407	12,621	12,618
Unamortized bond issuance costs.	78,446	81,652	226,389	-
Total current assets	<u>5,131,382</u>	<u>3,198,255</u>	<u>7,753,523</u>	<u>942,898</u>
Noncurrent assets:				
Capital assets:				
Land	941,456	79,475	1,308,052	105,476
Depreciable capital assets, net	49,410,271	39,449,519	8,302,817	2,330,823
Total noncurrent assets	<u>50,351,727</u>	<u>39,528,994</u>	<u>9,610,869</u>	<u>2,436,299</u>
Total assets	<u>55,483,109</u>	<u>42,727,249</u>	<u>17,364,392</u>	<u>3,379,197</u>
Liabilities:				
Current liabilities:				
Accounts payable.	124,115	169,648	179,543	199,122
Accrued wages and benefits payable	29,639	21,841	14,913	299,798
Pension benefit obligation payable	15,099	9,828	7,133	62,451
Due to other governments	87,367	555,052	90,989	3,156
Due to other funds	1,552	3,255	47,448	11,278
Deferred revenue.	143,652	23,942	2,394	-
Claims payable.	-	-	-	-
Accrued interest payable.	370,015	575,389	386,371	4,509
Compensated absences - current.	21,035	12,270	10,518	71,235
General obligation bonds - current.	470,000	478,800	630,000	117,200
Special assessment bonds - current	50,000	-	-	-
OWDA loans - current.	345,938	290,822	-	-
OPWC loans - current	57,909	17,390	-	-
Capital lease obligation - current	-	-	76,148	-
Total current liabilities	<u>1,716,321</u>	<u>2,158,237</u>	<u>1,445,457</u>	<u>768,749</u>
Long-term liabilities:				
Compensated absences	62,170	36,266	31,085	133,541
General obligation bonds (net of unamortized premiums and discounts).	7,139,187	8,023,646	17,144,084	251,900
Special assessment bonds	1,170,000	-	-	-
OWDA loans	9,690,434	20,031,466	-	-
OPWC loans	375,276	113,032	-	-
Capital lease obligation	-	-	52,886	-
Landfill closure and postclosure care liability.	-	-	9,908,703	-
Total long-term liabilities	<u>18,437,067</u>	<u>28,204,410</u>	<u>27,136,758</u>	<u>385,441</u>
Total liabilities	<u>20,153,388</u>	<u>30,362,647</u>	<u>28,582,215</u>	<u>1,154,190</u>
Net assets:				
Invested in capital assets, net of related debt.	31,052,983	10,573,838	(8,292,249)	2,064,297
Unrestricted	4,276,738	1,790,764	(2,925,574)	160,710
Total net assets	<u>\$ 35,329,721</u>	<u>\$ 12,364,602</u>	<u>\$ (11,217,823)</u>	<u>\$ 2,225,007</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.

Net assets of business-type activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Total</u>	<u>Governmental Activities - Internal Service Fund</u>
\$ 13,981,612	\$ 722,712
2,350,581	-
169,988	-
137,390	-
386,487	-
<u>17,026,058</u>	<u>722,712</u>
2,434,459	-
99,493,430	-
<u>101,927,889</u>	<u>-</u>
<u>118,953,947</u>	<u>722,712</u>
672,428	19,885
366,191	-
94,511	-
736,564	-
63,533	-
169,988	-
-	1,181,572
1,336,284	-
115,058	-
1,696,000	-
50,000	-
636,760	-
75,299	-
76,148	-
<u>6,088,764</u>	<u>1,201,457</u>
263,062	-
32,558,817	-
1,170,000	-
29,721,900	-
488,308	-
52,886	-
9,908,703	-
<u>74,163,676</u>	<u>-</u>
<u>80,252,440</u>	<u>1,201,457</u>
35,398,869	-
3,302,638	(478,745)
38,701,507	<u>\$ (478,745)</u>
(424,535)	
<u>\$ 38,276,972</u>	

ERIE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	Business-Type Activities - Enterprise Funds			
	Sewer	Water	Landfill	County Care Facility
Operating revenues:				
Charges for services	\$ 5,992,894	\$ 7,040,689	\$ 3,986,350	\$ 8,250,668
Tap-in fees	570,008	474,070	-	-
Other	<u>35,831</u>	<u>29,761</u>	<u>79,878</u>	<u>8,265</u>
Total operating revenues	<u>6,598,733</u>	<u>7,544,520</u>	<u>4,066,228</u>	<u>8,258,933</u>
Operating expenses:				
Personal services	1,545,526	1,103,041	757,968	6,608,873
Contract services	803,043	1,266,341	3,194,696	750,646
Materials and supplies	1,715,099	4,081,845	1,110,890	1,006,395
Depreciation	1,744,523	1,130,996	55,167	108,898
Landfill closure and post-closure costs	-	-	482,089	-
Claims	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>36,950</u>	<u>-</u>
Total operating expenses	<u>5,808,191</u>	<u>7,582,223</u>	<u>5,637,760</u>	<u>8,474,812</u>
Operating income	<u>790,542</u>	<u>(37,703)</u>	<u>(1,571,532)</u>	<u>(215,879)</u>
Nonoperating revenues (expenses):				
Interest and fiscal charges	(1,349,864)	(1,500,707)	(943,257)	(17,589)
Interest revenue	-	-	20,571	-
Intergovernmental revenue	263,779	-	-	-
Loss on disposal of capital assets	<u>(29,249)</u>	<u>(22,083)</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>(1,115,334)</u>	<u>(1,522,790)</u>	<u>(922,686)</u>	<u>(17,589)</u>
Income (loss) before capital contributions and transfers	(324,792)	(1,560,493)	(2,494,218)	(233,468)
Capital contributions	1,956,312	760,697	-	-
Transfers in	106,738	-	-	89,282
Transfers out	<u>(68,992)</u>	<u>(9,408)</u>	<u>-</u>	<u>(33,095)</u>
Change in net assets	1,669,266	(809,204)	(2,494,218)	(177,281)
Net assets (deficit) at beginning of year	<u>33,660,455</u>	<u>13,173,806</u>	<u>(8,723,605)</u>	<u>2,402,288</u>
Net assets (deficit) at end of year	<u>\$ 35,329,721</u>	<u>\$ 12,364,602</u>	<u>\$ (11,217,823)</u>	<u>\$ 2,225,007</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.

Change in net assets of business-type

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Total</u>	<u>Governmental Activities - Internal Service Fund</u>
\$ 25,270,601	\$ 6,177,271
1,044,078	-
<u>153,735</u>	<u>101,903</u>
26,468,414	6,279,174
10,015,408	-
6,014,726	449,482
7,914,229	90,915
3,039,584	-
482,089	-
-	7,331,181
<u>36,950</u>	<u>-</u>
27,502,986	7,871,578
<u>(1,034,572)</u>	<u>(1,592,404)</u>
(3,811,417)	-
20,571	-
263,779	-
<u>(51,332)</u>	<u>-</u>
<u>(3,578,399)</u>	<u>-</u>
(4,612,971)	(1,592,404)
2,717,009	-
196,020	19,413
<u>(111,495)</u>	<u>-</u>
(1,811,437)	(1,572,991)
	<u>1,094,246</u>
	<u>\$ (478,745)</u>
<u>(586,876)</u>	
<u>\$ (2,398,313)</u>	

ERIE COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	Business-Type Activities - Enterprise Funds			
	Sewer	Water	Landfill	County Care Facility
Cash flows from operating activities:				
Cash received from charges for services	\$ 6,034,675	\$ 7,043,565	\$ 4,021,221	\$ 8,222,787
Cash received from tap-in fees	570,070	476,070	-	-
Cash received from other operations	61,345	143,336	317,183	8,366
Cash payments for personal services	(1,579,047)	(1,117,016)	(775,044)	(6,723,486)
Cash payments for contract services	(704,002)	(622,554)	(3,309,666)	(656,178)
Cash payments for materials and supplies	(2,037,600)	(4,889,194)	(1,054,512)	(970,895)
Cash payments for claims expenses.	-	-	-	-
Cash payments for other operations.	-	-	(36,950)	-
Net cash provided by (used in) operating activities.	<u>2,345,441</u>	<u>1,034,207</u>	<u>(837,768)</u>	<u>(119,406)</u>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies	332,934	-	-	-
Cash received from transfers in.	106,738	-	-	89,282
Cash payments for transfers out	(68,992)	(9,408)	-	-
Net cash provided by (used in) noncapital financing activities.	<u>370,680</u>	<u>(9,408)</u>	<u>-</u>	<u>89,282</u>
Cash flows from capital and related financing activities:				
Cash received from capital contributions.	1,956,312	760,697	-	-
Cash payments for the acquisition of capital assets.	(3,402,463)	(5,236,279)	(29,905)	(33,095)
Cash payments for principal retirement of bonds.	(3,045,000)	(2,844,200)	(230,000)	(111,800)
Cash payments for principal retirement of loans	(521,571)	(485,413)	-	-
Cash payments for principal retirement of notes	-	-	(11,000,000)	-
Cash payments for principal retirement of capital lease	-	-	(72,492)	-
Cash payments for interest and fiscal charges	(1,065,731)	(1,240,425)	(792,452)	(19,019)
Cash received from proceeds of bonds	2,640,000	2,480,000	11,700,000	-
Cash received from proceeds of loans	1,831,537	4,211,870	-	-
Net cash used in capital and related financing activities.	<u>(1,606,916)</u>	<u>(2,353,750)</u>	<u>(424,849)</u>	<u>(163,914)</u>
Cash flows from investing activities:				
Cash received from interest earned	-	-	23,787	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>23,787</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents.	1,109,205	(1,328,951)	(1,238,830)	(194,038)
Cash and cash equivalents at beginning of year.	<u>2,849,185</u>	<u>3,415,858</u>	<u>8,244,865</u>	<u>1,124,318</u>
Cash and cash equivalents at end of year	<u>\$ 3,958,390</u>	<u>\$ 2,086,907</u>	<u>\$ 7,006,035</u>	<u>\$ 930,280</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:				
Operating income	\$ 790,542	\$ (37,703)	\$ (1,571,532)	\$ (215,879)
Adjustments:				
Depreciation	1,744,523	1,130,996	55,167	108,898
Changes in assets and liabilities:				
Decrease in accounts receivable	41,843	4,901	34,871	101
Increase in special assessments receivable	(37,919)	(15,267)	(1,580)	-
Decrease in due from other governments.	-	89,594	-	-
(Increase) decrease in materials and supplies inventory	34,272	(62,759)	(383)	(2,073)
Increase (decrease) in accounts payable	(128,119)	(111,431)	11,345	119,467
Decrease in accrued wages and benefits	(33,526)	(15,005)	(16,669)	(90,613)
Increase (decrease) in compensated absences payable	20,795	7,121	73,889	(4,472)
Decrease in pension obligation payable	(4,995)	(1,893)	(2,914)	(19,112)
Increase (decrease) in due to other governments	(119,459)	31,405	73,115	3,156
Increase (decrease) in due to other funds	(435)	(1,019)	23,254	9,002
Increase (decrease) in deferred revenue.	37,919	15,267	1,580	(27,881)
Increase in landfill closure and postclosure care liability.	-	-	482,089	-
Increase in claims payable	-	-	-	-
Net cash provided by (used in) operating activities.	<u>\$ 2,345,441</u>	<u>\$ 1,034,207</u>	<u>\$ (837,768)</u>	<u>\$ (119,406)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Total</u>	Governmental Activities - Internal Service Fund
\$ 25,322,248	\$ 6,185,390
1,046,140	-
530,230	110,051
(10,194,593)	-
(5,292,400)	(429,597)
(8,952,201)	(90,915)
-	(6,980,506)
(36,950)	-
<u>2,422,474</u>	<u>(1,205,577)</u>
332,934	-
196,020	19,413
(78,400)	-
<u>450,554</u>	<u>19,413</u>
2,717,009	-
(8,701,742)	-
(6,231,000)	-
(1,006,984)	-
(11,000,000)	-
(72,492)	-
(3,117,627)	-
16,820,000	-
6,043,407	-
<u>(4,549,429)</u>	<u>-</u>
<u>23,787</u>	<u>-</u>
<u>23,787</u>	<u>-</u>
(1,652,614)	(1,186,164)
15,634,226	1,908,876
<u>\$ 13,981,612</u>	<u>\$ 722,712</u>
\$ (1,034,572)	\$ (1,592,404)
3,039,584	-
81,716	16,267
(54,766)	-
89,594	-
(30,943)	-
(108,738)	19,885
(155,813)	-
97,333	-
(28,914)	-
(11,783)	-
30,802	-
26,885	-
482,089	-
-	350,675
<u>\$ 2,422,474</u>	<u>\$ (1,205,577)</u>

ERIE COUNTY, OHIO

STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 DECEMBER 31, 2004

	<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Agency</u>
Assets:			
Equity in pooled cash and cash equivalents	\$ 41,917	\$ 386,399	\$ 9,210,169
Cash in segregated accounts	-	-	2,837,351
Receivables:			
Real estate and other taxes.	-	-	87,993,435
Due from other governments	-	-	1,761
	<hr/>	<hr/>	<hr/>
Total assets	41,917	386,399	\$ 100,042,716
	<hr/>	<hr/>	<hr/>
Liabilities:			
Due to other governments.	-	-	\$ 97,205,365
Deposits held and due to others.	-	-	2,837,351
	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	\$ 100,042,716
	<hr/>	<hr/>	<hr/>
Net assets:			
Held in trust for other purposes.	41,917	-	
Held in trust for external pool participants	-	386,399	
	<hr/>	<hr/>	
Total net assets	\$ 41,917	\$ 386,399	
	<hr/>	<hr/>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

ERIE COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Private Purpose Trust</u>
Additions:	
Investment income	\$ 440
Total additions.	<u>440</u>
Reductions:	
Change in net assets	440
Net assets at beginning of year.	<u>41,477</u>
Net assets at end of year	<u>\$ 41,917</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

ERIE COUNTY, OHIO

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
INVESTMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Investment Trust</u>
Net increase in net assets resulting from operations	\$ 5,695
Transactions:	
Purchase of units	1,499,570
Redemptions of units	<u>(1,736,922)</u>
Net decrease in net assets and shares resulting from transactions	<u>(237,352)</u>
Change in net assets	(231,657)
Net assets at beginning of year	<u>618,056</u>
Net assets at end of year	<u>\$ 386,399</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements (BFS) of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has the option to also apply FASB Statements and Interpretations issued after November 30, 1989 to its business-type activities and enterprise funds, subject to this same limitation. The County has elected not to apply these FASB Statements and Interpretations.

The most significant of the County's accounting policies are described below.

A. Reporting Entity

The County's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity", and as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units". The basic financial statements include all funds, 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 basic financial statements to be misleading or incomplete. Among the factors considered were separate legal standing; appointment of a voting majority of the 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.

ERIE COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004**

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

Based on the foregoing criteria, the financial activities of the following PCU's have been reflected in the accompanying basic financial statements as:

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. 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.

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component unit is identified in Note 25.

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 financial statements:

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

JOINT VENTURES WITHOUT EQUITY INTEREST

Mental Health and Recovery Board of Erie and Ottawa Counties (MHRB)

The MHRB is a governmental joint venture between Erie and Ottawa Counties. It provides mental health education, consultation, training, and referral services to the public. The organization is controlled by a board whose membership consists of five appointees of the State Board of Mental Health, nine appointees of the Erie County Commissioners, and six appointees of the Ottawa County Commissioners. Fiscal matters are handled by the Erie County Auditor. Financial statements for the MHRB are available, upon request, from: Mental Health and Recovery Board of Erie and Ottawa Counties, 416 Columbus Avenue, Sandusky, Ohio, 44870.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

Regional Airport Authority

The Regional Airport Authority is a joint venture between Erie and Ottawa Counties. The joint venture was formed to provide maintenance of runways and taxiways at the Airport facility. Three members are appointed by each Board of County Commissioners in Erie and Ottawa counties. The seventh member is appointed at large by the other six. The members serve without compensation, as outlined in Section 308.04 of the Ohio Revised Code. The treasurer/secretary is appointed by the Board of Trustees. Avion Management Service, Inc., a private corporation, manages the Airport and is located at Oakland Troy Executive Airport, 2672 Industrial Row, Troy, Michigan, 48084-7036. The County paid a total of \$32,994 to the Regional Airport Authority during fiscal 2004. The financial statements of the Regional Airport Authority do not include the managing airline's financial activity. Financial information for the Regional Airport Authority can be obtained from Jackie Dunn, Secretary, 3255 East State Road, Port Clinton, Ohio, 43452.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund - This is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Public Assistance Fund - This fund accounts for various Federal and State grants used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

Motor Vehicle and Gas Tax Fund - This fund accounts for revenues derived from motor vehicle and gasoline taxes. Expenditures are restricted by State law to County road and bridge repair and maintenance programs.

County Board of Mental Retardation and Developmentally Disabled (MRDD) Fund - This fund accounts for the operation of a school and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a property tax levy and federal/state grants.

Other governmental funds of the County are used to account for (a) financial resources to be used for the acquisition, construction, or improvement of capital facilities; (b) the accumulation of resources for and the repayment of general long-term debt principal, interest, and related costs; and (c) grants and other resources, the use of which is restricted to a particular purpose.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major enterprise funds:

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

Landfill Fund - To account for the operation of the sanitary landfill. The costs of operating this facility are financed primarily through user charges.

County Care Facility Fund - To provide nursing care to elderly residents. The costs of providing these services are financed primarily through user charges.

Internal Service Fund - The internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund accounts for a medical benefit self-insurance program for employees of the County.

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are investment trust, private-purpose trust and agency funds.

C. Basis of Presentation and Measurement Focus

Government-wide Financial Statements - The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service fund are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements - Fund financial statements report detailed information about the County. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary funds 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 statement of net assets. The statement of revenues, expenses and changes in net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the County's proprietary funds are charges for sales and services. Operating expenses for the enterprise fund include personnel and other expenses related to the operations of the enterprise activity and claims and administrative expenses of the internal service fund. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

The investment trust fund and private-purpose trust funds are reported using the economic resources measurement focus. The agency funds do not report a measurement focus as they do not report operations.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2004

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

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the basic financial statements. Government-wide financial statements are prepared using the full accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the full accrual basis of accounting. Differences in the full accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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

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

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

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

Delinquent property taxes and property taxes for which there is an enforceable legal claim as of December 31, 2004, but which were levied to finance 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred revenue.

Expense/Expenditures - On the full accrual basis of accounting, expenses are recognized at the time they are incurred.

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

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

E. Budgetary Data

The budgetary process is prescribed by provisions of the Ohio 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 appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation 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 required to be budgeted and appropriated.

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

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

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

Tax Budget - A budget of estimated cash receipts and disbursements 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. All funds, except agency funds, are legally required to be budgeted. The expressed purpose of the Tax Budget is to reflect the need for existing (or increased) tax rates.

Estimated Resources - The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. 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 projected revenue of each fund.

On or about January 1, the Certificate of Estimated Resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the County Auditor determines that revenue to be collected will be greater than or less than the prior estimates and the Budget Commission finds the revised estimates to be reasonable. The amounts set forth in the budgetary statements represent estimates from the first and final amended certificate issued during 2004.

Appropriations - A temporary appropriation resolution to control cash disbursements may be passed on or about 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 may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources. The County legally adopted several supplemental appropriations during the year. The original and final budgets (including amendments and supplemental appropriations necessary during 2004) are included in the budgetary statements.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

Lapsing of Appropriations - At the close of each fiscal 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.

F. Cash and Investments

To improve cash management, cash received by the County is pooled. Monies for all 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 and Cash Equivalents" on the financial statements.

During fiscal year 2004, investments were limited to STAR Ohio, certificates of deposit, U.S. Treasury Notes, federal agency securities, and Erie County bonds. Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as certificates of deposit, are reported at cost.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the Securities Exchange Commission (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 on December 31, 2004.

Interest earnings are allocated to County funds according to state statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General fund during 2004 was \$726,733, which includes \$615,636 assigned from other County funds.

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

For presentation on the basic financial statements, 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.

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

G. 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". A statement of net assets and a statement of changes in net assets have been presented as part of the basic financial statements.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

H. Inventories of Materials and Supplies

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis. Inventories are accounted for using the consumption method.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased. Inventories of the proprietary funds are expensed when used.

On governmental fund financial statements, reported material and 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.

I. Capital Assets

Governmental capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and deletions during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. The County's governmental infrastructure consists of roads, bridges, culverts, street signs, traffic lights, sidewalks, and storm water lines while the County's business-type infrastructure consists of water and sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All reported capital assets are depreciated except for land and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land improvements	10 - 20 years	10 - 20 years
Buildings/improvements	20 - 50 years	20 - 50 years
Machinery and equipment	5 - 20 years	5 - 20 years
Vehicles	5 - 10 years	5 - 10 years
Infrastructure	20 - 50 years	20 - 50 years

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

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 method over the estimated useful life of the asset. For 2004, the net interest expense incurred on proprietary fund construction projects was not material.

J. 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 December 31, 2004 by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the "vesting" method. The County records a liability for 25 percent of accumulated sick time to a maximum of 960 hours for employees with a minimum of 15 years of service and 40 years of age.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2004, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures in the fund financial statements to the extent payments come due each period upon the occurrence of employee resignations and retirements. The noncurrent portion of the liability is not reported in the governmental fund financial statements. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2004

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences, special termination benefits, and claims and judgments that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, long-term notes and loans, capital leases, and contractually required pension contributions are recognized as a liability in the fund financial statements when due.

L. Unamortized Issuance Costs/Bond Premium and Discount/Accounting Gain or Loss

On government-wide and proprietary fund financial statements, issuance costs are deferred and amortized over the term of the bonds using the straight line method, which approximates the effective interest method. Unamortized bond issuance costs are recorded as an asset on the financial statements.

Bond premiums and discounts are deferred and accreted over the term of the bonds. Bond premiums are presented as an addition to the face amount of the bonds and bond discounts are presented as a reduction to the face amount of the bonds. Bond premiums and discounts are amortized to interest expense over the life of the bond.

For advance refundings resulting in the defeasance of debt reported in the proprietary funds, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting gain or loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as an addition to or reduction of the face amount of the new debt.

On the governmental fund financial statements, issuance costs, bond premiums, and bond discounts are recognized in the current period.

M. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County.

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivable/interfund payable" for the current portion of interfund loans to/from other funds for the non-current portion of interfund loans. All other outstanding balances outstanding between funds are reported as "due to/from other funds." These amounts are eliminated in the statement of net assets, except for any residual balances outstanding between the governmental activities and business-type activities, which are reported in the government-wide financial statements as "internal balances".

ERIE COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004**

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

Loans between funds, as reported in the governmental fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

N. Fund Balance Reserves and Designations

Reserved or designated fund balances indicate that a portion of fund equity is not available for current appropriation or use. The unreserved or undesignated portions of fund equity reflected in the governmental funds are available for use within the specific purposes of the funds.

The County reports amounts representing outstanding encumbrances, materials and supplies inventory, loans receivable, and loans to other funds as reservations of fund balance in the governmental funds. The County reports amounts set-aside by the County Commissioners for budget stabilization as a designation of fund balance in the governmental funds.

O. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction. Capital contributions are reported as revenue in the proprietary fund financial statements.

P. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during fiscal 2004.

R. Estimates

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

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 3 - ACCOUNTABILITY AND CHANGE IN ACCOUNTING PRINCIPLES

A. Deficit Fund Balances/Net Assets

	<u>Deficit</u>
<u>Major Funds</u>	
Public Assistance	\$ 485,999
Landfill	11,217,823
<u>Nonmajor Governmental Funds</u>	
County Recorder Equipment	8,348
Benchmark Drug Court Program	7,166
Public Defender	17,638

These funds, excluding the funds in Note 3.B., complied with Ohio state law, which does not permit a cash basis deficit at year-end. The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances/net assets resulted from adjustments for accrued liabilities.

B. Negative Cash Balances

Contrary to Ohio Revised Code, Section 5705.10, the following funds had negative cash balances:

	<u>Cash Balance</u>
<u>Nonmajor Governmental Funds</u>	
Litter Control	\$ (2,955)
Youth Violence Reduction	(44,939)
Benchmark Drug Court Program	(31,290)

For GAAP purposes, these amounts have been reported as fund liabilities of the respective funds.

C. Legal Compliance

Contrary to Ohio Revised Code, Section 5705.41, the following fund had appropriations in excess of available estimated resources:

	<u>Excess</u>
<u>Major Governmental Fund</u>	
Public Assistance	\$ 190,730
<u>Nonmajor Governmental Funds</u>	
Litter Control	8,264
County Recorder Equipment	2,156
Youth Violence Reduction	30,308
DYS Rehabilitation Center	720,000
Benchmark Drug Court Program	11,219
Ditch Maintenance	2,432
Public Defender	60,496
Indigent Guardianship	4,492
Federal Justice Grant	17,372
Quarry Lakes Public Improvement	40,402

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS

A. Primary Government

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), 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 monies deposited with the institution.

Monies held by the County which are not considered active are classified as inactive. Inactive monies 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;
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 for a period not to exceed 180 days and in an amount not to exceed twenty-five percent of the County's total average portfolio; and

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

10. Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed twenty-five percent of the County's total average portfolio.

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

Cash in Segregated Accounts: At year-end, \$2,837,351 was on deposit in segregated accounts used by various County departments, and included in the total amount of deposits reported below; however, this amount is not part of the internal cash pool reported on the financial statements as "Equity in Pooled Cash and Cash Equivalents".

Cash on Hand: At year-end, the County had \$93,783 in undeposited cash on hand which is included on the basic financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

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, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$13,473,016 and the bank balance, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$13,224,188. Of the bank balance:

1. \$952,106 was covered by federal depository insurance; and
2. \$5,336,726 was covered by specific securities held by the pledging banks' trust department in the name of the County; and
3. \$6,935,356 was uninsured and uncollateralized as defined by GASB even though it was covered by collateral held by a third party trustee, pursuant to Ohio Revised Code Section 135.181, in collateralized pools securing all public funds on deposits with specific depository institutions. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments: The County's investments are required to be categorized to give an indication of the level of custodial credit risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the County's name. Star Ohio is an unclassified investment since it is not evidenced by securities which exist in physical or book entry form.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

	Category 1	Category 2	Fair Value
Federal agency securities	\$ -	\$ 38,710,383	\$ 38,710,383
County-owned bonds	43,977	-	43,977
Investments not subject to categorization:			
Investment in STAR Ohio	-	-	1,245,921
Total investments	\$ 43,977	\$ 38,710,383	\$ 40,000,281

The federal agency securities have maturity dates ranging from January 2005 to December 2005.

The classification of cash and cash equivalents, and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting".

A reconciliation between the classifications of cash and cash equivalents and investments on the financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$ 53,567,080	\$ -
Investments of the cash management pool:		
Federal agency securities	(38,710,383)	38,710,383
County-owned bonds	(43,977)	43,977
Investment in STAR Ohio	(1,245,921)	1,245,921
Cash on hand	(93,783)	-
GASB Statement No. 3	\$ 13,473,016	\$ 40,000,281

B. Component Unit

At year-end, the carrying amount of Double S Industries cash and deposits was \$190,989. 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 BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 5 - INTERFUND TRANSACTIONS

- A.** Interfund transfers for the year ended December 31, 2004 consisted of the following, as reported in the fund financial statements:

<u>Transfers from General fund to:</u>	
Public Assistance fund	\$ 343,292
Nonmajor Governmental funds	3,207,571
Internal Service fund	19,413
<u>Transfers from Public Assistance fund to:</u>	
Nonmajor Governmental funds	195,360
<u>Transfers from Nonmajor Governmental funds to:</u>	
General fund	200,830
Public Assistance fund	625,000
Sewer fund	106,738
County Care Facility fund	89,282
<u>Transfers from Sewer fund to:</u>	
Nonmajor Governmental funds	68,992
<u>Transfers from Water fund to:</u>	
Nonmajor Governmental funds	9,408
<u>Transfers from County Care Facility fund to:</u>	
County Board of MRDD fund	<u>33,095</u>
Total	<u>\$ 4,898,981</u>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

- B.** Due to and from other funds at December 31, 2004 consisted of the following, as reported in the fund financial statements:

<u>Due to General Fund from:</u>	
Motor Vehicle and Gas Tax fund	\$ 190
County Board of MRDD fund	5,058
Nonmajor Governmental funds	83,375
Sewer fund	1,552
Water fund	3,255
Landfill fund	47,448
County Care Facility fund	11,278
<u>Due to Nonmajor Governmental funds from:</u>	
General fund	<u>2,588</u>
Total	<u>\$ 154,744</u>

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

Amounts due to/from other funds represent amounts owed between funds for goods or services provided. The balances result from the time lag between the dates that payments between the funds are made. Amounts due at year-end between governmental activities have been eliminated for reporting in the government-wide financial statements. Amounts due at year-end between governmental activities and business-type activities have been reported as an internal balance.

- C. Interfund loans receivable and payable at December 31, 2004 consisted of the following, as reported in the fund financial statements:

<u>Interfund loan payable to General fund from:</u>	<u>Amount</u>
County Recorder Equipment fund	<u>\$ 7,500</u>

Interfund loans receivable and payable are short-term loans between funds that are expected to be repaid within the subsequent fiscal year. This interfund loan has been eliminated for reporting in the government-wide financial statements.

- D. Loans to and from other funds at December 31, 2004 consisted of the following, as reported in the fund financial statements:

<u>Loan from General fund to:</u>	<u>Amount</u>
Community Development Block Grant fund	<u>\$ 6,401</u>

Loans to and from other funds are long-term loans between funds that are not expected to be repaid within the subsequent fiscal year. This loan has been eliminated for reporting in the government-wide financial statements.

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% of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at 88% of true value for taxable transmission and distribution property and 25% of true value for all other taxable property. Tangible personal property taxes attach as a lien and are levied on January 1 of the current year. Tangible personal property assessments are 25% 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, and no additional millage has been levied for general County operations. Voters have also authorized a 3.00 mill continuing levy for the County Board of MRDD special revenue fund, which was replaced on May 6, 2003 for tax year 2003.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 6 - PROPERTY TAXES - (Continued)

The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

Real Property:

Agricultural	\$ 63,230,550
Residential	1,278,300,760
Commercial/Industrial/Mineral	340,372,740

Public Utility Property:

Real	4,953,110
Personal	72,786,890
Tangible Personal Property	<u>195,791,782</u>
Total assessed value	<u>\$ 1,955,435,832</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due March 1. If paid semi-annually, the first payment is due March 1 and the remainder payable July 15. Under certain circumstances, State statute permits earlier or later payment dates to be established.

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. Tangible personal property taxes for unincorporated and single county businesses are due semi-annually, with the first payment due May 10 and the remainder payable by September 20. Due dates are normally extended an additional 30 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 must file a return to the County Auditor, the tangible personal taxes are not known until all the returns are received.

"Real estate and other taxes" receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of December 31 (net of allowances for estimated uncollectibles) and real and public utility taxes which were measurable as of the year end.

Since the current levy is not intended to finance 2004 operations, the receivable is offset by a credit to "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 BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 7 - RECEIVABLES

Receivables at December 31, 2004 consisted of taxes, accounts (billings for user charged services), special assessments, loans, accrued interest, intergovernmental receivables arising from grants, entitlements and shared revenues. All intergovernmental receivables have been reported as "Due From Other Governments" in the basic financial statements. Receivables have been recorded as described in Note 2.D. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of state programs, and the current year guarantee of federal funds.

A summary of the principal items of receivables reported on the statement of net assets follows:

Governmental Activities:

Real estate and other taxes	\$ 10,462,766
Sales taxes	1,945,768
Accounts	737,262
Special assessments	2,224,204
Loans	360,578
Accrued interest	78,368
Due from other governments	5,194,151

Business-Type Activities:

Accounts	2,350,581
Special assessments	169,988

Receivables have been disaggregated in the basic financial statements. The only receivables not expected to be collected within the subsequent year are the special assessments, which are collected over the life of the assessment. The amount of special assessments receivable reported above includes a total of \$432,863 in delinquent special assessments. Of this total, \$402,129 is reported in governmental activities and \$30,734 is reported in business-type activities.

NOTE 8 - LOANS RECEIVABLE

The County, through the Community Development Block Grant program, makes low-interest or interest-free loans to small businesses in the County. The activity for these loans is accounted for in the Revolving Loan special revenue fund. The following is a summary of the changes in loans receivable during 2004.

Balance of loans receivable, December 31, 2003	\$ 387,245
Loans issued in 2004	50,000
Loan principal payments received in 2004	<u>(76,667)</u>
Loans receivable, December 31, 2004	<u>\$ 360,578</u>

Of the \$360,578 in loans receivable at December 31, 2004, \$101,953 are delinquent and in default. As of December 31, 2004, the County is unable to determine if the loans in default are collectible.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 9 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2004 was as follows:

	Balance			Balance
	<u>12/31/03</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/04</u>
<u>Governmental Activities:</u>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 2,125,082	\$ -	\$ -	\$ 2,125,082
Total capital assets, not being depreciated	<u>2,125,082</u>	<u>-</u>	<u>-</u>	<u>2,125,082</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	290,480	813,275	-	1,103,755
Buildings and improvements	38,285,520	1,614,139	-	39,899,659
Equipment and machinery	5,132,305	214,209	(85,329)	5,261,185
Vehicles	3,240,658	317,196	(516,043)	3,041,811
Infrastructure	<u>28,859,465</u>	<u>7,116,393</u>	<u>-</u>	<u>35,975,858</u>
Total capital assets, being depreciated	<u>75,808,428</u>	<u>10,075,212</u>	<u>(601,372)</u>	<u>85,282,268</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(146,657)	(23,986)	-	(170,643)
Buildings and improvements	(9,189,317)	(887,629)	-	(10,076,946)
Equipment and machinery	(2,768,650)	(454,022)	59,286	(3,163,386)
Vehicles	(1,786,633)	(313,829)	282,406	(1,818,056)
Infrastructure	<u>(10,124,829)</u>	<u>(789,567)</u>	<u>-</u>	<u>(10,914,396)</u>
Total accumulated depreciation	<u>(24,016,086)</u>	<u>(2,469,033)</u>	<u>341,692</u>	<u>(26,143,427)</u>
Total capital assets, being depreciated net	<u>51,792,342</u>	<u>7,606,179</u>	<u>(259,680)</u>	<u>59,138,841</u>
Governmental activities capital assets, net	<u>\$ 53,917,424</u>	<u>\$ 7,606,179</u>	<u>\$ (259,680)</u>	<u>\$ 61,263,923</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

<u>Governmental Activities:</u>	
Legislative and executive	\$ 434,159
Judicial	179,625
Public safety	427,078
Public works	1,295,241
Health	68,425
Human services	49,902
Conservation and recreation	<u>14,603</u>
Total depreciation expense	<u>\$ 2,469,033</u>

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 9 - CAPITAL ASSETS - (Continued)

	Balance			Balance
<u>Business-Type Activities:</u>	<u>12/31/03</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/04</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 2,434,459	\$ -	\$ -	\$ 2,434,459
Construction in progress	18,045,363	3,993,312	(22,038,675)	-
Total capital assets, not being depreciated	<u>20,479,822</u>	<u>3,993,312</u>	<u>(22,038,675)</u>	<u>2,434,459</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	7,570,396	-	-	7,570,396
Buildings and improvements	36,953,082	-	-	36,953,082
Equipment and machinery	6,972,632	171,149	(8,212)	7,135,569
Vehicles	1,273,704	129,692	(259,439)	1,143,957
Infrastructure	66,551,032	26,446,264	-	92,997,296
Total capital assets, being depreciated	<u>119,320,846</u>	<u>26,747,105</u>	<u>(267,651)</u>	<u>145,800,300</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(2,834,836)	(7,545)	-	(2,842,381)
Buildings and improvements	(11,703,024)	(679,302)	-	(12,382,326)
Equipment and machinery	(3,793,862)	(246,489)	7,391	(4,032,960)
Vehicles	(994,959)	(69,352)	175,833	(888,478)
Infrastructure	(24,123,829)	(2,036,896)	-	(26,160,725)
Total accumulated depreciation	<u>(43,450,510)</u>	<u>(3,039,584)</u>	<u>183,224</u>	<u>(46,306,870)</u>
Total capital assets, being depreciated net	<u>75,870,336</u>	<u>23,707,521</u>	<u>(84,427)</u>	<u>99,493,430</u>
Business-type activities capital assets, net	<u>\$ 96,350,158</u>	<u>\$ 27,700,833</u>	<u>\$ (22,123,102)</u>	<u>\$ 101,927,889</u>

NOTE 10 - CAPITAL LEASES - LESSEE DISCLOSURE

A. Governmental Capital Lease - Lessee Disclosure

In prior years, the County entered into a lease agreement for equipment. This lease agreement 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 the benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reported as function expenditures in the budgetary statements.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 10 - CAPITAL LEASES - LESSEE DISCLOSURE - (Continued)

Governmental capital assets consisting of equipment have been capitalized on the statement of net assets in the amount of \$331,249, which represents the present value of the minimum lease payments at the time of the lease inception. At December 31, 2004, accumulated depreciation on governmental capital assets acquired through capital lease totaled \$331,249. A corresponding liability was also recorded on the statement of net assets. During fiscal 2004, principal and interest payments totaled \$14,725 and \$847, respectively, paid by the General fund. These principal and interest payments were the final debt service payments on this capital lease. As of December 31, 2004, there is no liability for capital lease obligation included in the long-term liabilities of governmental activities on the statement of net assets.

B. Proprietary Capital Lease - Lessee Disclosure

In prior years, the County entered into a lease agreement for the acquisition of equipment in the Landfill fund. This lease agreement 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 the benefits and risks of ownership to the lessee. In the Landfill fund, capital lease payments have been reclassified and are reflected as cash-basis debt service expenses. The principal component of these debt service expenses is then eliminated and used to reduce the liability for the capital lease obligation in the Landfill fund.

Proprietary capital assets consisting of equipment have been capitalized in the Landfill fund in the amount of \$681,066, which represents the present value of the minimum lease payments at the time of the lease inception. At December 31, 2004, accumulated depreciation of proprietary capital assets acquired through capital lease totaled \$552,032. A corresponding liability has also been recorded in the Landfill fund. During fiscal 2004, principal and interest payments totaled \$72,492 and \$8,312, respectively, paid by the Landfill fund.

The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2004:

<u>Year Ended</u> <u>December 31,</u>	<u>Amount</u>
2005	\$ 80,804
2006	<u>53,868</u>
Total	134,672
Less: amount representing interest	<u>(5,638)</u>
Present value of net minimum lease payments	<u>\$ 129,034</u>

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 11 - LONG-TERM OBLIGATIONS

A. Governmental Activities

During fiscal 2004, the following changes occurred in the County's governmental activities long-term obligations:

	Maturity	Interest	Balance			Balance	Amounts
<u>Governmental Activities:</u>	<u>Date</u>	<u>Rate</u>	<u>12/31/03</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/04</u>	<u>Due In</u>
							<u>One Year</u>
<u>General Obligation Bonds</u>							
1987 Human Services Building	2012	7.375%	\$ 540,000	\$ -	\$ (60,000)	\$ 480,000	\$ 60,000
1993 Refunding	2016	4.862%	590,000	-	(590,000)	-	-
1998 Various Purpose Improvements	2019	3.05-4.75%	5,670,000	-	(290,000)	5,380,000	300,000
1999 Courthouse Improvements	2007	3.85-4.8%	435,000	-	(100,000)	335,000	105,000
2002 Juvenile Detention Facility	2022	2-5.375%	1,735,000	-	(65,000)	1,670,000	70,000
2004 Refunding	2016	2-3.75%	-	560,000	-	560,000	50,000
Total General Obligation Bonds			<u>8,970,000</u>	<u>560,000</u>	<u>(1,105,000)</u>	<u>8,425,000</u>	<u>585,000</u>
<u>Special Assessment Bonds</u>							
1984 Perkins-Margaretta Project	2004	9.625%	35,000	-	(35,000)	-	-
1985 Perkins-Margaretta Project	2005	8.875%	195,000	-	(100,000)	95,000	95,000
1986 Perkins-Margaretta Project	2006	6.75%	435,000	-	(145,000)	290,000	145,000
1991 East Erie Cleveland Road	2011	6.55%	21,500	-	(2,000)	19,500	2,500
1995 Glidden / Riverport	2015	5.7%	435,000	-	(25,000)	410,000	25,000
1996 Parker Road	2016	5.9%	220,000	-	(10,000)	210,000	10,000
1996 Joppa Road	2016	6.375%	50,000	-	(2,000)	48,000	3,000
1997 Various Purpose Improvements	2017	4.87-5%	72,000	-	(4,000)	68,000	4,000
1998 Various Purpose Improvements	2019	3.05-4.6%	180,000	-	(10,000)	170,000	10,000
1999 Various Purpose Improvements	2014	3.85-4.8%	645,000	-	(150,000)	495,000	155,000
2003 Country Club Lane Curbs	2013	3.75%	48,023	-	(4,046)	43,977	4,198
Total Special Assessment Bonds			<u>2,336,523</u>	<u>-</u>	<u>(487,046)</u>	<u>1,849,477</u>	<u>453,698</u>
<u>Bond Anticipation Notes</u>							
2004 County Courthouse Improvements	2005	2%	-	1,000,000	-	1,000,000	1,000,000
2004 Kalahari Infrastructure	2005	2%	-	10,100,000	-	10,100,000	10,100,000
2004 Quarry Lakes Infrastructure	2005	2.5%	2,500,000	2,350,000	(2,500,000)	2,350,000	2,350,000
Total Bond Anticipation Notes			<u>2,500,000</u>	<u>13,450,000</u>	<u>(2,500,000)</u>	<u>13,450,000</u>	<u>13,450,000</u>
<u>Other Long-Term Obligations</u>							
Capital Lease Obligation			14,725	-	(14,725)	-	-
Compensated Absences			1,626,365	739,883	(451,615)	1,914,633	555,781
Total Other Long-Term Obligations			<u>1,641,090</u>	<u>739,883</u>	<u>(466,340)</u>	<u>1,914,633</u>	<u>555,781</u>
Total Governmental Activities Long-Term Obligations			<u>\$ 15,447,613</u>	<u>\$ 14,749,883</u>	<u>\$ (4,558,386)</u>	<u>25,639,110</u>	<u>\$ 15,044,479</u>
Add: Amortized premiums on bonds						<u>5,410</u>	
Total Governmental Activities Long-Term Obligations Reported on the Statement of Net Assets						<u>\$ 25,644,520</u>	

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

General Obligation Bonds - The general obligation bonds were issued in order to provide the financial resources for various construction, improvement, and renovation projects on buildings of the County, and for other capital projects of the County. The bonds were issued in various fiscal years from 1987 to 2004, mature in various fiscal years from 2007 to 2022, and carry interest rates ranging from 2.000% to 7.375%. The bonds are supported by the full faith and credit of the County, and are being retired through rental charges and other operating revenues of the County.

Special Assessment Bonds - The special assessment bonds were issued in order to provide the financial resources for special assessment projects of the County. The bonds were issued in various fiscal years from 1984 to 2003, mature in various fiscal years from 2004 to 2019, and carry interest rates ranging from 3.050% to 9.625%. The bonds are supported by the full faith and credit of the County, and are being retired from the proceeds of special assessment levies against the property owners who are primarily benefited from the special assessment projects. In the event that property owners fail to make these payments, the County is responsible for providing the resources to meet annual debt service payments.

Bond Anticipation Notes - The bond anticipation notes were issued in order to provide the financial resources for improvements to buildings of the County and infrastructure capital projects of the County. The notes were issued during fiscal 2004, mature in fiscal 2005, and carry interest rates ranging from 2.0% to 2.5%. The notes are supported by the full faith and credit of the County, and will be retired from the proceeds of bonds or notes issued in subsequent fiscal years.

Capital Lease Obligation - Capital lease obligations represent leases entered into by the County in order to provide the financial resources for the acquisition of capital assets. The principal and interest payments made during fiscal 2004 were the final debt service payments on these capital leases. As of December 31, 2004, there is no liability for capital lease obligation included in the long-term liabilities of governmental activities on the statement of net assets.

Compensated Absences - Compensated absence obligations represent severance and vacation liabilities owed to employees of the County. These obligations will be paid out of the fund from which the employee is paid, primarily the General fund.

The following is a summary of the County's future annual debt service principal and interest requirements for governmental activities long-term obligations:

Year Ended	General Obligation Bonds			Special Assessment Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2005	\$ 585,000	\$ 378,261	\$ 963,261	\$ 453,698	\$ 109,433	\$ 563,131
2006	600,000	355,010	955,010	373,856	78,418	452,274
2007	625,000	328,708	953,708	244,019	54,708	298,727
2008	520,000	302,755	822,755	74,188	42,597	116,785
2009	535,000	281,595	816,595	75,864	38,573	114,437
2010 - 2014	2,780,000	1,047,223	3,827,223	436,852	126,331	563,183
2015 - 2019	2,405,000	442,379	2,847,379	191,000	17,559	208,559
2020 - 2022	375,000	36,620	411,620	-	-	-
Total	<u>\$ 8,425,000</u>	<u>\$ 3,172,551</u>	<u>\$ 11,597,551</u>	<u>\$ 1,849,477</u>	<u>\$ 467,619</u>	<u>\$ 2,317,096</u>

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

B. Business-Type Activities

During fiscal 2004, the following changes occurred in the County's business-type activities long-term obligations:

	Maturity	Interest	Balance			Balance	Amounts
<u>Business-Type Activities:</u>	<u>Date</u>	<u>Rate</u>	<u>12/31/03</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/04</u>	<u>Due In</u>
							<u>One Year</u>
<u>General Obligation Bonds</u>							
<u>Sewer Fund</u>							
1992 Marshall Avenue Pump Station	2012	6.05%	\$ 320,000	\$ -	\$ (25,000)	\$ 295,000	\$ 30,000
1993 Refunding	2016	4.862%	2,498,250	276,750	(2,775,000)	-	-
1996 Cleveland Road East Trunk	2016	5.9%	385,000	-	(20,000)	365,000	20,000
1999 Rye Beach Trunk Line	2019	3.85-5.625%	1,960,000	-	(80,000)	1,880,000	85,000
1999 Cleveland Road Main Extension	2019	3.85-5.625%	440,000	-	(20,000)	420,000	20,000
2000 Ruggles - Mitiwanga Rehabilitation	2020	4.3-5.5%	155,000	-	(5,000)	150,000	5,000
2001 Route 6 / Mitiwanga West	2021	3-5.5%	770,000	-	(30,000)	740,000	30,000
2001 Columbus Park Subdivision	2021	3-5.5%	420,000	-	(15,000)	405,000	15,000
2002 Perkins Township Rehabilitation	2022	2-5.375%	660,000	-	(25,000)	635,000	25,000
2004 Refunding	2014	2-3.75%	-	2,640,000	-	2,640,000	240,000
<u>Water Fund</u>							
1993 Refunding	2016	4.862%	2,368,334	201,666	(2,570,000)	-	-
1993 Route 4	2015	5.7%	255,000	-	(15,000)	240,000	15,000
1995 Billings Road Elevated Tank	2016	5.9%	425,000	-	(20,000)	405,000	25,000
1997 Various Purpose Improvements	2017	4.875-5%	397,100	-	(24,200)	372,900	23,800
1997 Various Purpose Improvements	2019	3.05-4.6%	475,000	-	(25,000)	450,000	25,000
1999 State Route 101	2019	3.85-5.625%	460,000	-	(20,000)	440,000	20,000
1999 U.S. Route 250 Relocation	2019	3.85-5.625%	675,000	-	(30,000)	645,000	30,000
2000 Columbus / Oakland / U.S. Route 250	2020	4.3-5.5%	1,065,000	-	(40,000)	1,025,000	40,000
2000 State Route 4 Improvements	2020	4.3-5.5%	455,000	-	(15,000)	440,000	20,000
2001 South Columbus / Taylor Road	2021	3-5.5%	810,000	-	(35,000)	775,000	35,000
2001 Mason Road / Taylor Road	2021	3-5.5%	315,000	-	(15,000)	300,000	15,000
2001 Marshall Avenue Improvements	2021	3-5.5%	410,000	-	(15,000)	395,000	15,000
2001 Maple Avenue / Bardwell	2021	3-5.5%	475,000	-	(20,000)	455,000	20,000
2004 Refunding	2016	2-3.75%	-	2,480,000	-	2,480,000	195,000
<u>Landfill Fund</u>							
2000 Garbage and Refuse District	2020	4.3-5.5%	2,995,000	-	(110,000)	2,885,000	115,000
2001 Garbage and Refuse District	2021	3-5.5%	2,985,000	-	(120,000)	2,865,000	120,000
2004 Garbage and Refuse Improvements	2024	3-5.25%	-	11,700,000	-	11,700,000	395,000
<u>County Care Facility Fund</u>							
1997 Building Construction	2007	4.9%	480,900	-	(111,800)	369,100	117,200
Total General Obligation Bonds			\$ 22,654,584	\$ 17,298,416	\$ (6,181,000)	\$ 33,772,000	\$ 1,696,000

ERIE COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004**

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

	Maturity	Interest	Balance			Balance	Amounts
<u>Business-Type Activities:</u>	<u>Date</u>	<u>Rate</u>	<u>12/31/03</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/04</u>	<u>Due In</u>
							<u>One Year</u>
<u>Special Assessment Bonds</u>							
<u>Sewer Fund</u>							
2001 Chappell Creek	2021	3-5.5%	\$ 1,270,000	\$ -	\$ (50,000)	\$ 1,220,000	\$ 50,000
Total Special Assessment Bonds			1,270,000	-	(50,000)	1,220,000	50,000
<u>Ohio Water Development Authority Loans</u>							
<u>Sewer Fund</u>							
1977 Sandusky	2006	6.25%	103,318	-	(39,377)	63,941	41,838
1977 Ruggles - Mitiwanga	2007	6.25%	17,667	-	(5,512)	12,155	5,856
1985 Sawmill Creek	2005	7.11%	49,617	-	(49,617)	-	-
1985 Sawmill	2015	6.91%	4,663,339	-	(278,967)	4,384,372	298,244
2003 Ultraviolet Disinfection	-	4.65%	2,727	48	(2,775)	-	-
2003 Route 250 Expansion	-	5.65%	160,335	168,124	-	328,459	-
2003 Rehabilitation Hinde / Maple	-	4.34%	863,532	30,258	(19,432)	874,358	-
2003 State Route 4 Extension	-	4.28%	2,807,963	247,112	(67,983)	2,987,092	-
2004 A Street Rehabilitation	-	4.16%	-	1,385,995	-	1,385,995	-
<u>Water Fund</u>							
1996 Route 250 Construction	2016	6.91%	1,616,132	-	(90,826)	1,525,306	97,102
2002 System Expansion	-	4.74%	5,532,750	-	(88,961)	5,443,789	93,230
2003 System Expansion	2034	4.65%	5,317,995	-	(84,199)	5,233,796	88,161
2003 Booster Station	-	4.7%	763,637	-	(25,538)	738,099	12,329
2003 Main Extensions Contract 3	-	4.34%	2,555,691	1,236,033	(33,671)	3,758,053	-
2003 District B Contract 4	-	4.28%	792,236	2,272,287	-	3,064,523	-
2004 Treatment Feasibility Study	-	5.16%	-	283,760	-	283,760	-
2004 System Planning and Design	-	5.16%	-	231,390	(144,828)	86,562	-
2004 Elevated Storage Tanks	-	4.56%	-	152,925	-	152,925	-
2004 SCADA System	-	4.56%	-	35,475	-	35,475	-
Total Ohio Water Development Authority Loans			25,246,939	6,043,407	(931,686)	30,358,660	636,760
<u>Ohio Public Works Commission Loans</u>							
<u>Sewer Fund</u>							
1996 Cleveland Road Pump Station	2016	-	46,191	-	(3,695)	42,496	3,695
1997 Stoney Ridge Pump Station	2018	-	63,841	-	(4,560)	59,281	4,560
2000 Ruggles / Mitiwanga Project	2011	-	119,253	-	(15,899)	103,354	15,900
2001 Columbus Park Subdivision	2009	-	123,423	-	(16,456)	106,967	16,456
2003 Perkins Rehabilitation	2011	-	138,385	-	(17,298)	121,087	17,298
<u>Water Fund</u>							
2002 Columbus Avenue / Taylor Road	2012	-	147,812	-	(17,390)	130,422	17,390
Total Ohio Public Works Commission Loans			638,905	-	(75,298)	563,607	75,299
<u>Other Long-Term Obligations</u>							
Capital Lease Obligation			201,526	-	(72,492)	129,034	76,148
Landfill Closure and Postclosure Care Liability			9,426,614	482,089	-	9,908,703	-
Compensated Absences			372,150	117,114	(111,144)	378,120	115,058
Total Other Long-Term Obligations			10,000,290	599,203	(183,636)	10,415,857	191,206
Total Business-Type Activities Long-Term Obligations			\$ 59,810,718	\$ 23,941,026	\$ (7,421,620)	76,330,124	\$ 2,649,265
Add: Amortized premium on bonds						517,979	
Less: Amortized discount on bonds						(35,162)	
Total Business-Type Activities Long-Term Obligations Reported on the Statement of Net Assets						\$ 76,812,941	

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

General Obligation Bonds - The general obligation bonds were issued in order to provide the financial resources for various sewer, water, landfill, and care facility projects of the County. The bonds were issued in various fiscal years from 1992 to 2004, mature in various fiscal years from 2007 to 2024, and carry interest rates ranging from 2.00% to 6.05%. Each series of bonds is reported in and retired from the enterprise fund to which it relates. The bonds are secured by the County's ability to levy a voted or unvoted property tax within the limitations of Ohio law. Self-supporting bonds are secured by an unvoted property tax levy (special assessments), however, each bond indenture provides for debt service payments to be paid from user charges. The self-supporting bonds also carry the County's full faith and credit as commitment for repayment.

In prior fiscal years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. The liability for the defeased bonds is not included in the basic financial statements, and neither are the assets of the trust accounts.

During fiscal 2004, the County issued general obligation bonds to refund the 1993 general obligation refunding bonds. The principal amount outstanding on the refunded bonds was \$5,935,000, and the average interest rate was 4.862%. These refunded bonds are considered defeased (in-substance) and, accordingly, have been removed from the basic financial statements.

The general obligation refunding bonds are comprised of current interest bonds, par value \$5,680,000. The proceeds of this bond issuance were used to purchase securities which were placed in an irrevocable trust in order to provide financial resources for all future debt service payments on the refunded bonds. The refunding bonds carry interest rates ranging from 2.00% to 3.75%, and pay interest semi-annually on June 1 and December 1 of each year. The final maturity date of the refunding bonds is December 1, 2016. This refunding was undertaken in order to reduce the total debt service payments over the next 12 years by \$415,000, and resulted in an economic gain of \$395,000. The refunding bonds are a general obligation of the County for which the full faith and credit of the County is pledged for repayment.

As of December 31, 2004, \$18.060 million in general obligation bonds are considered defeased.

Special Assessment Bonds - The special assessment bonds were issued in order to provide the financial resources for special assessment projects of the County. The bonds were issued during fiscal 2001, mature in fiscal 2021, and carry an interest rates ranging from 3.00% to 5.50%. The bonds are supported by the full faith and credit of the County, and are being retired from the proceeds of special assessment levies against the property owners who are primarily benefited from the special assessment projects. In the event that property owners fail to make these payments, the County is responsible for providing the resources to meet annual debt service payments.

OWDA Loans - The OWDA loans were entered into by the County in order to provide the financial resources for various sewer and water projects of the County. The loans were entered into in various fiscal years from 1977 to 2004, mature in various fiscal years from 2005 to 2034, and carry interest rates ranging from 4.16% to 7.11%. These loans function similar to a line-of-credit agreement. The semi-annual debt service payments due to the OWDA are payable from sewer and water revenues. As of December 31, 2004, some of the amortization schedules for these loans are not available because monies related to the sewer and water projects are still being disbursed and the loans are not finalized.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

OPWC Loans - The OPWC loans were entered into by the County in order to provide the financial resources for various sewer and water projects of the County. The loans were entered into in various fiscal years from 1996 to 2003, mature in various fiscal years from 2009 to 2018, and are interest-free. The semi-annual principal payments due to the OPWC are payable from sewer and water revenues.

Capital Lease Obligation - Capital lease obligations represent leases entered into by the County in order to provide the financial resources for the acquisition of capital assets. The debt service payments on the capital lease obligations are paid out of the fund that maintains custody of the related capital asset.

Compensated Absences - Compensated absence obligations represent severance and vacation liabilities owed to employees of the County. These obligations will be paid out of the fund from which the employee is paid.

The following is a summary of the County's future annual debt service principal and interest requirements for business-type activities long-term obligations:

Year Ended	General Obligation Bonds			Special Assessment Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2005	\$ 1,696,000	\$ 1,542,114	\$ 3,238,114	\$ 50,000	\$ 55,438	\$ 105,438
2006	1,751,000	1,497,808	3,248,808	50,000	54,012	104,012
2007	1,811,000	1,431,136	3,242,136	55,000	52,488	107,488
2008	1,751,000	1,364,051	3,115,051	60,000	50,645	110,645
2009	1,790,000	1,297,660	3,087,660	60,000	48,485	108,485
2010 - 2014	10,033,000	5,295,163	15,328,163	330,000	206,715	536,715
2015 - 2019	9,420,000	2,972,434	12,392,434	420,000	123,475	543,475
2020 - 2024	<u>5,520,000</u>	<u>771,405</u>	<u>6,291,405</u>	<u>195,000</u>	<u>16,225</u>	<u>211,225</u>
Total	<u>\$ 33,772,000</u>	<u>\$ 16,171,771</u>	<u>\$ 49,943,771</u>	<u>\$ 1,220,000</u>	<u>\$ 607,483</u>	<u>\$ 1,827,483</u>

Year Ended	OWDA Loans			OPWC Loans		
	Principal	Interest	Total	Principal	Interest	Total
2005	\$ 543,530	\$ 690,020	\$ 1,233,550	\$ 75,300	\$ -	\$ 75,300
2006	556,291	654,342	1,210,633	75,300	-	75,300
2007	562,051	619,050	1,181,101	75,300	-	75,300
2008	598,465	582,636	1,181,101	75,300	-	75,300
2009	637,281	543,820	1,181,101	75,300	-	75,300
2010 - 2014	3,864,591	2,040,914	5,905,505	167,883	-	167,883
2015 - 2019	1,345,313	1,044,768	2,390,081	19,224	-	19,224
2020 - 2024	1,101,121	785,857	1,886,978	-	-	-
2025 - 2029	1,386,066	500,913	1,886,979	-	-	-
2030 - 2033	<u>1,362,960</u>	<u>146,622</u>	<u>1,509,582</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 11,957,669</u>	<u>\$ 7,608,942</u>	<u>\$ 19,566,611</u>	<u>\$ 563,607</u>	<u>\$ -</u>	<u>\$ 563,607</u>

- C. 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 shall never exceed one percent of the total assessed valuation of the County.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never 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. Based on this calculation, the County's legal voted debt margin was \$39,244,565 (including available funds of \$283,669) at December 31, 2004, and the legal unvoted debt margin was \$11,413,027 at December 31, 2004.

NOTE 12 - NOTES PAYABLE

The County had the following bond anticipation notes outstanding at December 31, 2003. These bond anticipation notes were retired on June 1, 2004, as general obligation bonds were issued during fiscal 2004.

<u>Business-Type Activities:</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance 12/31/03</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/04</u>
<u>Bond Anticipation Notes</u>						
<u>Landfill Fund</u>						
2003 Garbage and Refuse PTI BAT Phase II	06/10/04	2%	\$ 11,000,000	\$ -	\$ (11,000,000)	\$ -
Total Business-Type Activities Bond Anticipation Notes			<u>\$ 11,000,000</u>	<u>\$ -</u>	<u>\$ (11,000,000)</u>	<u>\$ -</u>

NOTE 13 - RISK MANAGEMENT

A. General Insurance

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 2004 was \$459,332.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 13 - RISK MANAGEMENT - (Continued)

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 2003, 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.

B. Health Care Insurance

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.

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, 2004 are estimated by the third party administrator at \$1,181,572.

Changes in the liability for claims payable for the current and prior fiscal years were:

	<u>Beginning Balance</u>	<u>Changes in Claims Estimates</u>	<u>Claims Payments</u>	<u>Ending Balance</u>
2004	\$ 830,897	\$ 7,331,181	\$ (6,980,506)	\$ 1,181,572
2003	963,131	5,247,382	(5,379,616)	830,897

C. Insurance Purchasing Pool

For 2004, 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.

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.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 14 - 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. Upon retirement, employees with a minimum of 15 years of service and 40 years of age are paid 25 percent of accumulated sick time to a maximum of 960 hours. 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, 2004, the total liability for compensated absences was \$2,292,753 for the primary government. Of that amount, the liability for governmental activities funds was \$1,914,633 and the liability for business-type activities was \$378,120.

NOTE 15 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employee defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

For the year ended December 31, 2004, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2004 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 10.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 were \$2,284,505, \$2,266,182, and \$2,365,002, respectively; 91.66 percent has been contributed for 2004, and 100 percent has been contributed for 2003 and 2002. The unpaid contribution for 2004 of \$298,414 has been recorded as a liability.

B. State Teachers Retirement System

For certified teachers employed by the school for mental retardation and developmental disabilities, the County contributes to the State Teacher Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits to members and death and survivor benefits to 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. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on the years of service or on an allowance based on member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

A DCP or CP member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DCP who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended December 31, 2004, plan members were required to contribute 10 percent of their annual covered salary and the County was required to contribute 14 percent; 13 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 employees.

The County's required contribution for pension obligations for the DBP for the fiscal years ended December 31, 2004, 2003, and 2002 were \$64,312, \$59,382, and \$42,009, respectively; 91.19 percent has been contributed for fiscal year 2004 and 100 percent has been contributed for fiscal years 2003 and 2002. The unpaid contribution for 2004 of \$5,666 has been recorded as a liability.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 16 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) 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 the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4.00 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually after 8 years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits were \$1,296,466. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2003 (the latest information available), was \$10.5 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

B. State Teachers Retirement System of Ohio

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the STRS based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2004, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$5,167.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 16 - POSTEMPLOYMENT BENEFITS - (Continued)

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the fund was \$3,011 million at June 30, 2004 (the latest information available). For the fiscal year ended June 30, 2004, net health care costs paid by STRS were \$354,697,000, and STRS had 105,300 eligible benefit recipients.

NOTE 17 - 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 and disbursements.

The Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) presented for the general fund and major special revenue funds are 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:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the general fund and major special revenue funds are as follows:

	<u>Net Change in Fund Balances</u>			
	<u>General</u>	<u>Public Assistance</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>
Budget basis	\$(1,167,133)	\$ (900,874)	\$ (219,286)	\$ (183,481)
Net adjustment for revenue accruals	175,345	(108,927)	92,557	87,805
Net adjustment for expenditure accruals	259,758	86,388	(21,789)	20,385
Net adjustment for other financing sources/(uses)	29,234	-	-	33,095
Encumbrances (budget basis)	<u>997,662</u>	<u>654,990</u>	<u>352,537</u>	<u>580,229</u>
GAAP Basis	<u>\$ 294,866</u>	<u>\$ (268,423)</u>	<u>\$ 204,019</u>	<u>\$ 538,033</u>

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 18 - INVESTMENT POOL

The County serves as fiscal agent for the Erie County Metro Parks District, a legally separate entity. The County pools the monies of this entity with the County's for investment purposes. The County cannot allocate its investments between the internal and external investment pools. The 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 rate share of interest that it earns.

Condensed financial information for the investment pool is as follows:

**Statement of Net Assets
December 31, 2004**

<u>Assets</u>	
Equity in pooled cash and cash equivalents	\$ 50,729,732
Accrued interest receivable	<u>78,368</u>
Total	<u>\$ 50,808,100</u>
<u>Net Assets Held in Trust for Pool Participants</u>	
Internal portion	\$ 50,421,701
External portion	<u>386,399</u>
Total	<u>\$ 50,808,100</u>

**Statement of Changes in Net Assets
For The Year Ended December 31, 2004**

<u>Revenues</u>	
Interest revenue	\$ 846,719
<u>Expenses</u>	
Operating expenses	<u>-</u>
Net increase in assets resulting from operations	846,719
Distribution to pool participants	(835,082)
<u>Capital Transactions</u>	
Proceeds of investments sold	(47,897,303)
Purchase of investments	<u>50,729,732</u>
Total increase in net assets	2,844,066
Net assets, beginning of year	<u>47,964,034</u>
Net assets, end of year	<u>\$ 50,808,100</u>

At year end, the carrying amount of the pool's deposits was \$10,635,665 and the bank balance was \$12,299,002. Of the bank balance, \$300,000 was covered by federal depository insurance, \$5,128,998 was covered by specific securities held by the pledging banks' trust department in the name of the County, and \$6,870,004 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.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 18 - INVESTMENT POOL - (Continued)

At year end, the investments of the pool classified according to GASB Statement No. 3 were as follows:

	<u>Category 1</u>	<u>Category 2</u>	<u>Fair Value</u>
Federal agency securities	\$ -	\$ 38,710,383	\$ 38,710,383
County-owned bonds	43,977	-	43,977
Investments not subject to categorization:			
Investment in STAR Ohio	-	-	1,245,921
Total investments	<u>\$ 43,977</u>	<u>\$ 38,710,383</u>	<u>\$ 40,000,281</u>

At December 31, 2004, the federal agency securities had maturity dates ranging from January 2005 to December 2005 and interest rates ranging from 2.234% to 2.945%. The interest rate for STAR Ohio was 4.02%.

The classification of cash and cash equivalents, and investments for the pool 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".

NOTE 19 - CONTINGENCIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation, in which minimal, nonmaterial damages are being sought. In addition, the County is defendant in numerous other claims and lawsuits, ranging from tort liability to civil rights litigation, in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. Amounts paid by the County in 2004 for litigation settled were not material.

The County participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits by grantors or their representatives. Such audits could identify expenditures disallowed under the terms of the grant and the applicable funds may need to be reimbursed to the granting agency. At December 31, 2004, 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 effect on the County's financial position and no provisions have been made.

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

In 1997, the County Treasurer remitted \$1.55 million to ODOT; the remainder was remitted in 2000. There were no repayments from the County in 2004, although management anticipates remitting final amounts to ODOT once the project is completed in 2005. The County's General fund is contingently liable for any shortcomings from the hotel/motel tax. At December 31, 2004, \$1,111,110 was collected and available in proceeds from the second one percent hotel/motel tax.

ERIE COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004**

NOTE 20 - CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The \$9,908,703 reported as the landfill closure and postclosure care liability at December 31, 2004 represents the cumulative amount reported to date based on the use of 81.24% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$2,288,462 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2004. The County expects to close the landfill in the year 2019. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to pass a financial accountability test or to make annual contributions to a trust to finance closure and postclosure costs. The County has passed the financial accountability test proving the ability to self-fund these costs.

NOTE 21 - RELATED PARTY TRANSACTIONS

In 2004, 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 \$25,654 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.

NOTE 22 - CONDUIT DEBT OBLIGATIONS

In prior fiscal 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, 2004, there were 21 series of Industrial Revenue Bonds outstanding. 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 \$212.380 million. The aggregate principal amount payable for the six series issued after July 1, 1995 could not be determined either, however, their original issue amounts totaled \$108.655 million.

ERIE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 23 - CONTRACTUAL COMMITMENTS

As of December 31, 2004, the County was contractually obligated for various construction and improvement projects. A summary of the projects follows:

<u>Fund</u>	<u>Project</u>	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/04</u>	<u>Contract Balance</u>
Sheriff Federal Funds	Computers In Cruisers	\$ 285,104	\$ -	\$ 285,104
Motor Vehicle & Gas Tax	Bogart Bridgework	142,263	-	142,263
Building Construction	Courthouse Remodeling	232,372	(155,602)	76,770
Sewer	State Route 4 Sewer	180,485	-	180,485
Sewer	State Route 250 Trunk Line	489,110	(194,878)	294,232
Sewer	Maple Ave. / State Route 4	394,619	(253,132)	141,487
Sewer	Water SCADA System	473,748	-	473,748
Water	Hinde / Maple Sewerline	447,216	(42,696)	404,520
Water	District B	1,092,175	-	1,092,175
Landfill	Methane Energy	225,000	-	225,000
Landfill	Expansion	<u>2,097,241</u>	<u>(1,717,558)</u>	<u>379,683</u>
Total		<u>\$ 6,059,333</u>	<u>\$ (2,363,866)</u>	<u>\$ 3,695,467</u>

NOTE 24 - RESERVE BALANCE ACCOUNT

In fiscal year 2000, the County established, in accordance with section 5705.13 of the Ohio Revised Code, an account for the express purpose of budget stabilization. No additional funds were reserved during fiscal 2004. Fund balance in the General fund has been designated in the fund financial statements (see Note 2).

NOTE 25 - NOTES TO THE DISCRETELY PRESENTED COMPONENT UNIT

A. Summary of Significant Accounting Principles

Double S Industries (the "Workshop"), is primarily a sheltered workshop providing employment to the mentally retarded or developmentally disabled, is a non-profit corporation existing under the laws of Ohio. The financial statements of the Workshop have been prepared on the accrual basis of generally accepted accounting principles and accordingly, reflect all significant receivables, payable, and other liabilities. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Workshops. Under SFAS No., 117, the Workshop is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets temporarily restricted net assets, and permanently restricted net assets. At December 31, 2004 and 2003, management considered certain net assets to be unrestricted and others to be temporarily restricted.

ERIE COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004**

NOTE 25 - NOTES TO THE 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 Workshop is quite old and is not reflected in the balance sheet accounts. For financial reporting purposes, the cost of equipment carried on the books is being charged against income over the estimated useful lives of such equipment, using the straight-line method. The estimated lives for equipment ranges between 5 and 10 years. Routine maintenance, repairs, renewals, and replacement costs are charged against income. Expenditures which materially increase value or extend useful lives are capitalized. Cost and related accumulated depreciation on property sold or otherwise retired are removed from the accounts and gains or losses on disposition are credited to or charged against income.

B. Income Taxes

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

C. Deposits

Double S Industries acted as the fiscal agent for ECB/MRDD and certain other agencies which provided seminars. Revenue collected from seminars was offset by the expenses of the seminars with the net unexpended amount reflected as a deposit liability on the books of the Workshop. The unexpended liability account was \$5,868 at December 31, 2004 and \$3,769 at December 31, 2003.

D. Job Coaching

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

E. Property and Equipment

As previously described, the Workshop owns certain equipment; however, a majority of the equipment and the building utilized by the Workshop belongs to the ECB/MRDD, which contracts for the use of the facility at no charge. During the years ended December 31, 2004 and 2003, the Workshop expended \$0 and \$11,477, respectively, for new equipment, ownership of which vests in the Workshop.

COMBINING STATEMENTS

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ERIE COUNTY, OHIO
NONMAJOR GOVERNMENTAL FUNDS
FUND DESCRIPTIONS

Nonmajor Special Revenue Funds

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

Dog and Kennel Fund

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

Hotel-Motel Tax Fund

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

Children Services Fund

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

Child Support Enforcement-Administration Fund

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

Litter Control Fund

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

Real Estate Assessment Fund

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

Computerization-Common Pleas Court Fund

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

Computerization-Juvenile Court Fund

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

Computerization-Probate Court Fund

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

Title Administration Fund

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

Computerization-County Court Fund

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

County Recorder Equipment Fund

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

County Court-Capital Improvement Fund

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

Sheriff Federal Fund

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

Youth Violence Reduction Fund

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

ERIE COUNTY, OHIO
NONMAJOR GOVERNMENTAL FUNDS
FUND DESCRIPTIONS

Nonmajor Special Revenue Funds

DYS Rehabilitation Center Fund

To account for revenue received which is to be used for operations of the DYS Rehabilitation Center.

Felony Delinquent Care/Custody Fund

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

Community Development Block Grant Fund

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

Community Rotary Fund

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

Community Corrections Fund

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

Federal Elections Fund

To account for funds to upgrade the Voter Registration System mandated by the State of Ohio for the Board of Elections, financed by a grant issued from the State.

Crime Victim Assistance Fund

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

Senior Citizens Levy Fund

To account for the senior citizens levy.

County Solid Waste District Fund

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

Benchmark Drug Court Program Fund

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

Ditch Maintenance Fund

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

County Emergency Management Fund

To account for the emergency management agency.

Domestic Shelters Fund

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

Public Defender Fund

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

Supported Living Fund

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

Nonmajor Special Revenue Funds

Indigent Guardianship Fund

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

Indigent Drivers Alcohol Treatment Fund

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

Alcohol Enforcement and Education Fund

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

Drug Enforcement Fund

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

Federal Justice Grant Fund

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

Treasurer's Prepaid Interest Fund

To account for interest earned on prepaid property taxes.

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

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

Children Trust Fund

To account for funds placed in a trust and used to provide services and care to children.

Nonmajor Debt Service Funds

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

Bond Retirement Fund

To account for debt service payments related to the County's general obligation debt.

Special Assessment Bond Retirement Fund

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

Nonmajor 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 Improvements Fund

To account for ditch improvements.

Kalahari Public Improvements Fund

To account for improvements to Kalahari.

Quarry Lakes Public Improvement Fund

To account for improvements to Quarry Lakes.

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2004

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Debt Service Funds</u>	<u>Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Assets:				
Equity in pooled cash and cash equivalents.	\$ 9,208,666	\$ 283,669	\$ 6,740,432	\$ 16,232,767
Receivables (net of allowances of uncollectibles):				
Real estate and other taxes.	845,769	-	-	845,769
Sales taxes	156,003	-	-	156,003
Accounts.	376,132	-	-	376,132
Special assessments	11,971	2,020,698	-	2,032,669
Loans receivable	360,578	-	-	360,578
Accrued interest	5,559	-	-	5,559
Due from other governments.	1,186,988	-	-	1,186,988
Due from other funds.	2,588	-	-	2,588
Total assets	<u>\$ 12,154,254</u>	<u>\$ 2,304,367</u>	<u>\$ 6,740,432</u>	<u>\$ 21,199,053</u>
Liabilities:				
Accounts payable	\$ 1,011,380	\$ -	\$ -	\$ 1,011,380
Contracts payable	-	-	879,481	879,481
Accrued wages and benefits	114,078	-	-	114,078
Compensated absences payable	8,580	-	-	8,580
Pension benefit obligation payable.	41,978	-	-	41,978
Interfund loans payable	7,500	-	-	7,500
Loans from other funds	6,401	-	-	6,401
Due to other funds	83,375	-	-	83,375
Due to other governments	15,074	-	-	15,074
Deferred revenue	1,096,084	2,020,698	-	3,116,782
Total liabilities	<u>2,384,450</u>	<u>2,020,698</u>	<u>879,481</u>	<u>5,284,629</u>
Fund Balances:				
Reserved for encumbrances.	886,375	-	1,551,194	2,437,569
Reserved for loans	360,578	-	-	360,578
Unreserved, undesignated, reported in:				
Special revenue funds	8,522,851	-	-	8,522,851
Debt service funds.	-	283,669	-	283,669
Capital projects funds	-	-	4,309,757	4,309,757
Total fund balances.	<u>9,769,804</u>	<u>283,669</u>	<u>5,860,951</u>	<u>15,914,424</u>
Total liabilities and fund balances	<u>\$ 12,154,254</u>	<u>\$ 2,304,367</u>	<u>\$ 6,740,432</u>	<u>\$ 21,199,053</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property taxes	\$ 865,713	\$ -	\$ -	\$ 865,713
Sales taxes	1,482,874	-	-	1,482,874
Charges for services	2,748,265	-	4,150	2,752,415
Licenses and permits	153,060	-	-	153,060
Fines and forfeitures	14,093	-	-	14,093
Intergovernmental	7,679,117	-	200,000	7,879,117
Special assessments	5,527	659,125	-	664,652
Investment income	21,759	-	72,782	94,541
Reimbursements	41,088	-	7,957	49,045
Other	162,674	5,195	170,329	338,198
Total revenues	13,174,170	664,320	455,218	14,293,708
Expenditures:				
Current:				
General government:				
Legislative and executive	1,946,153	-	-	1,946,153
Judicial	97,462	-	-	97,462
Public safety.	2,430,952	-	-	2,430,952
Public works.	81,013	-	1,824,999	1,906,012
Health	1,074,517	-	-	1,074,517
Human services	5,803,329	-	-	5,803,329
Economic development and assistance	787,878	-	-	787,878
Capital outlay.	-	-	5,824,120	5,824,120
Other	753,847	18,977	-	772,824
Debt service:				
Principal retirement	-	1,592,046	2,500,000	4,092,046
Interest and fiscal charges.	-	584,645	50,000	634,645
Total expenditures	12,975,151	2,195,668	10,199,119	25,369,938
Excess (deficiency) of revenues over (under) expenditures.	199,019	(1,531,348)	(9,743,901)	(11,076,230)
Other financing sources (uses):				
Proceeds from sale of bonds	-	560,000	-	560,000
Premium on issuance of bonds.	-	5,410	-	5,410
Proceeds from sale of notes	-	-	13,450,000	13,450,000
Transfers in	2,321,009	1,156,661	3,661	3,481,331
Transfers out	(825,830)	(196,020)	-	(1,021,850)
Total other financing sources (uses)	1,495,179	1,526,051	13,453,661	16,474,891
Net change in fund balances.	1,694,198	(5,297)	3,709,760	5,398,661
Fund balances at beginning of year	8,075,606	288,966	2,151,191	10,515,763
Fund balances at end of year.	\$ 9,769,804	\$ 283,669	\$ 5,860,951	\$ 15,914,424

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2004

	<u>Dog and Kennel</u>	<u>Hotel-Motel Tax</u>	<u>Children Services</u>	<u>Child Support Enforcement- Administration</u>
Assets:				
Equity in pooled cash and cash equivalents.	\$ 101,784	\$ 2,452,062	\$ 411,296	\$ 409,843
Receivables (net of allowances of uncollectibles):				
Real estate and other taxes.	-	-	-	-
Sales taxes	-	156,003	-	-
Accounts.	168,386	-	4,005	61,614
Special assessments	-	-	-	-
Loans receivable.	-	-	-	-
Accrued interest	-	-	-	-
Due from other governments	-	-	232,869	-
Due from other funds	-	-	-	2,588
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets.	<u>\$ 270,170</u>	<u>\$ 2,608,065</u>	<u>\$ 648,170</u>	<u>\$ 474,045</u>
Liabilities:				
Accounts payable.	\$ -	\$ -	\$ 414,633	\$ 28,386
Accrued wages and benefits	2,837	-	2,859	39,316
Compensated absences payable.	-	-	-	-
Pension benefit obligation payable.	1,657	-	-	13,387
Interfund loan payable	-	-	-	-
Loans from other funds.	-	-	-	-
Due to other funds	-	-	-	2,591
Due to other governments	-	-	-	-
Deferred revenue.	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities.	<u>4,494</u>	<u>-</u>	<u>417,492</u>	<u>83,680</u>
Fund Balances:				
Reserved for encumbrances.	1,456	-	-	136,585
Reserved for loans	-	-	-	-
Unreserved, undesignated, (deficit), reported in:				
Special revenue funds	264,220	2,608,065	230,678	253,780
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances (deficits)	<u>265,676</u>	<u>2,608,065</u>	<u>230,678</u>	<u>390,365</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 270,170</u>	<u>\$ 2,608,065</u>	<u>\$ 648,170</u>	<u>\$ 474,045</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>	<u>Title Administration</u>
\$ -	\$ 436,985	\$ 88,273	\$ 41,299	\$ 20,038	\$ 119,288
-	-	-	-	-	-
-	-	-	-	-	-
-	-	170	-	459	18,520
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	100
22,903	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 22,903</u>	<u>\$ 436,985</u>	<u>\$ 88,443</u>	<u>\$ 41,299</u>	<u>\$ 20,497</u>	<u>\$ 137,908</u>
\$ 734	\$ 5,242	\$ 6,919	\$ 117	\$ 8,899	\$ 864
592	7,530	-	-	-	3,466
-	-	-	-	-	-
281	3,762	-	-	-	1,700
-	-	-	-	-	-
-	-	-	-	-	-
2,955	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,562</u>	<u>16,534</u>	<u>6,919</u>	<u>117</u>	<u>8,899</u>	<u>6,030</u>
-	346,129	12,973	-	-	156
-	-	-	-	-	-
<u>18,341</u>	<u>74,322</u>	<u>68,551</u>	<u>41,182</u>	<u>11,598</u>	<u>131,722</u>
<u>18,341</u>	<u>420,451</u>	<u>81,524</u>	<u>41,182</u>	<u>11,598</u>	<u>131,878</u>
<u>\$ 22,903</u>	<u>\$ 436,985</u>	<u>\$ 88,443</u>	<u>\$ 41,299</u>	<u>\$ 20,497</u>	<u>\$ 137,908</u>

-continued

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2004

	<u>Computerization- County Court</u>	<u>County Recorder Equipment</u>	<u>County Court- Capital Improvement</u>	<u>Sheriff Federal</u>
Assets:				
Equity in pooled cash and cash equivalents.	\$ 159,956	\$ 21,875	\$ 835,878	\$ 336,883
Receivables (net of allowances of uncollectibles):				
Real estate and other taxes.	-	-	-	-
Sales taxes	-	-	-	-
Accounts.	2,804	-	36,863	14,473
Special assessments	-	-	-	-
Loans receivable.	-	-	-	-
Accrued interest	-	-	-	-
Due from other governments	-	-	-	50,265
Due from other funds	-	-	-	-
Total assets.	<u>\$ 162,760</u>	<u>\$ 21,875</u>	<u>\$ 872,741</u>	<u>\$ 401,621</u>
Liabilities:				
Accounts payable.	\$ 441	\$ 22,723	\$ -	\$ 287,756
Accrued wages and benefits	-	-	-	3,139
Compensated absences payable.	-	-	-	-
Pension benefit obligation payable.	-	-	-	1,207
Interfund loan payable	-	7,500	-	-
Loans from other funds.	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	224
Deferred revenue.	-	-	-	38,902
Total liabilities.	<u>441</u>	<u>30,223</u>	<u>-</u>	<u>331,228</u>
Fund Balances:				
Reserved for encumbrances.	-	-	16,930	9,934
Reserved for loans	-	-	-	-
Unreserved, undesignated, (deficit), reported in:				
Special revenue funds	<u>162,319</u>	<u>(8,348)</u>	<u>855,811</u>	<u>60,459</u>
Total fund balances (deficits)	<u>162,319</u>	<u>(8,348)</u>	<u>872,741</u>	<u>70,393</u>
Total liabilities and fund balances	<u>\$ 162,760</u>	<u>\$ 21,875</u>	<u>\$ 872,741</u>	<u>\$ 401,621</u>

<u>Youth Violence Reduction</u>	<u>DYS Rehabilitation Center</u>	<u>Felony Delinquent Care/Custody</u>	<u>Community Development Block Grant</u>	<u>Community Rotary</u>	<u>Community Corrections</u>	<u>Federal Elections</u>
\$ -	\$ 363,930	\$ 1,533,128	\$ 474,355	\$ 50,579	\$ 23,581	\$ 1
-	-	-	-	-	-	-
-	-	-	-	-	-	-
131	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	360,578	-	-	-
-	-	-	1,460	-	-	-
65,250	180,000	153,694	162,936	-	67,128	-
-	-	-	-	-	-	-
<u>\$ 65,381</u>	<u>\$ 543,930</u>	<u>\$ 1,686,822</u>	<u>\$ 999,329</u>	<u>\$ 50,579</u>	<u>\$ 90,709</u>	<u>\$ 1</u>
\$ 12,025	\$ 3,641	\$ 18,023	\$ 96,580	\$ -	\$ -	\$ -
625	22,442	9,056	-	-	2,221	-
-	-	-	-	-	-	-
-	7,790	3,599	-	-	787	-
-	-	-	-	-	-	-
-	-	-	6,401	-	-	-
45,779	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	117,899	-	-	-
<u>58,429</u>	<u>33,873</u>	<u>30,678</u>	<u>220,880</u>	<u>-</u>	<u>3,008</u>	<u>-</u>
-	17,492	45,555	37,186	-	-	-
-	-	-	360,578	-	-	-
<u>6,952</u>	<u>492,565</u>	<u>1,610,589</u>	<u>380,685</u>	<u>50,579</u>	<u>87,701</u>	<u>1</u>
<u>6,952</u>	<u>510,057</u>	<u>1,656,144</u>	<u>778,449</u>	<u>50,579</u>	<u>87,701</u>	<u>1</u>
<u>\$ 65,381</u>	<u>\$ 543,930</u>	<u>\$ 1,686,822</u>	<u>\$ 999,329</u>	<u>\$ 50,579</u>	<u>\$ 90,709</u>	<u>\$ 1</u>

-continued

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2004

	<u>Crime Victim Assistance</u>	<u>Senior Citizens Levy</u>	<u>County Solid Waste District</u>	<u>Benchmark Drug Court Program</u>
Assets:				
Equity in pooled cash and cash equivalents.	\$ 39,265	\$ 33,949	\$ 45,969	\$ -
Receivables (net of allowances of uncollectibles):				
Real estate and other taxes.	-	845,769	-	-
Sales taxes	-	-	-	-
Accounts.	100	-	41,755	-
Special assessments	-	-	-	-
Loans receivable.	-	-	-	-
Accrued interest	-	-	-	-
Due from other governments	64,652	51,437	25,250	30,774
Due from other funds	-	-	-	-
Total assets.	<u>\$ 104,017</u>	<u>\$ 931,155</u>	<u>\$ 112,974</u>	<u>\$ 30,774</u>
Liabilities:				
Accounts payable.	\$ 3,958	\$ -	\$ 34,001	\$ 407
Accrued wages and benefits	2,818	-	1,263	2,387
Compensated absences payable.	-	-	-	-
Pension benefit obligation payable.	572	-	566	288
Interfund loan payable	-	-	-	-
Loans from other funds.	-	-	-	-
Due to other funds	-	-	-	31,290
Due to other governments	-	-	-	3,568
Deferred revenue.	30,106	897,206	-	-
Total liabilities.	<u>37,454</u>	<u>897,206</u>	<u>35,830</u>	<u>37,940</u>
Fund Balances:				
Reserved for encumbrances.	2,499	-	10,114	43,158
Reserved for loans	-	-	-	-
Unreserved, undesignated, (deficit), reported in:				
Special revenue funds	64,064	33,949	67,030	(50,324)
Total fund balances (deficits)	<u>66,563</u>	<u>33,949</u>	<u>77,144</u>	<u>(7,166)</u>
Total liabilities and fund balances	<u>\$ 104,017</u>	<u>\$ 931,155</u>	<u>\$ 112,974</u>	<u>\$ 30,774</u>

<u>Ditch Maintenance</u>	<u>County Emergency Management</u>	<u>Domestic Shelters</u>	<u>Public Defender</u>	<u>Supported Living</u>	<u>Indigent Guardianship</u>
\$ -	\$ 297,427	\$ 8,899	\$ 25,826	\$ 298,688	\$ 5,499
-	-	-	-	-	-
-	-	-	-	-	-
-	17,761	1,317	-	-	2,464
11,971	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,982	-	-	57,908	-
-	-	-	-	-	-
<u>\$ 11,971</u>	<u>\$ 318,170</u>	<u>\$ 10,216</u>	<u>\$ 25,826</u>	<u>\$ 356,596</u>	<u>\$ 7,963</u>
\$ -	\$ 22,793	\$ -	\$ 32,396	\$ -	\$ 6,901
-	1,889	-	6,826	-	-
-	-	-	-	-	-
-	965	-	3,482	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	760	-	-
-	-	-	-	-	-
11,971	-	-	-	-	-
<u>11,971</u>	<u>25,647</u>	<u>-</u>	<u>43,464</u>	<u>-</u>	<u>6,901</u>
-	122,390	4,326	-	79,492	-
-	-	-	-	-	-
-	170,133	5,890	(17,638)	277,104	1,062
-	292,523	10,216	(17,638)	356,596	1,062
<u>\$ 11,971</u>	<u>\$ 318,170</u>	<u>\$ 10,216</u>	<u>\$ 25,826</u>	<u>\$ 356,596</u>	<u>\$ 7,963</u>

-continued

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2004

	<u>Indigent Drivers Alcohol Treatment</u>	<u>Alcohol Enforcement and Education</u>	<u>Drug Enforcement</u>	<u>Federal Justice Grant</u>
Assets:				
Equity in pooled cash and cash equivalents.	\$ 91,602	\$ 20,624	\$ 15,051	\$ 83,642
Receivables (net of allowances of uncollectibles):				
Real estate and other taxes.	-	-	-	-
Sales taxes	-	-	-	-
Accounts.	180	25	405	4,250
Special assessments	-	-	-	-
Loans receivable.	-	-	-	-
Accrued interest	-	-	-	-
Due from other governments	104	-	-	18,836
Due from other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets.	<u>\$ 91,886</u>	<u>\$ 20,649</u>	<u>\$ 15,456</u>	<u>\$ 106,728</u>
Liabilities:				
Accounts payable.	\$ -	\$ -	\$ -	\$ 2,010
Accrued wages and benefits	-	-	1,909	-
Compensated absences payable.	-	-	-	8,580
Pension benefit obligation payable.	-	-	268	-
Interfund loan payable	-	-	-	-
Loans from other funds.	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	11,282
Deferred revenue.	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities.	<u>-</u>	<u>-</u>	<u>2,177</u>	<u>21,872</u>
Fund Balances:				
Reserved for encumbrances.	-	-	-	-
Reserved for loans	-	-	-	-
Unreserved, undesignated, (deficit), reported in:				
Special revenue funds	91,886	20,649	13,279	84,856
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances (deficits)	<u>91,886</u>	<u>20,649</u>	<u>13,279</u>	<u>84,856</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 91,886</u>	<u>\$ 20,649</u>	<u>\$ 15,456</u>	<u>\$ 106,728</u>

Treasurer's Prepaid Interest	D.R.E.T.A.C.	Total
\$ 102,597	\$ 258,594	\$ 9,208,666
-	-	845,769
-	-	156,003
-	450	376,132
-	-	11,971
-	-	360,578
3,999	-	5,559
-	-	1,186,988
-	-	2,588
<u>\$ 106,596</u>	<u>\$ 259,044</u>	<u>\$ 12,154,254</u>
\$ 1,297	\$ 634	\$ 1,011,380
1,206	1,697	114,078
-	-	8,580
740	927	41,978
-	-	7,500
-	-	6,401
-	-	83,375
-	-	15,074
-	-	1,096,084
<u>3,243</u>	<u>3,258</u>	<u>2,384,450</u>
-	-	886,375
-	-	360,578
<u>103,353</u>	<u>255,786</u>	<u>8,522,851</u>
<u>103,353</u>	<u>255,786</u>	<u>9,769,804</u>
<u>\$ 106,596</u>	<u>\$ 259,044</u>	<u>\$ 12,154,254</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Dog and Kennel</u>	<u>Hotel-Motel Tax</u>	<u>Children Services</u>	<u>Child Support Enforcement- Administration</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	1,482,874	-	-
Charges for services	236,726	-	55,892	412,630
Licenses and permits	153,060	-	-	-
Fines and forfeitures	5,001	-	-	-
Intergovernmental	-	-	2,138,267	1,363,176
Special assessments	-	-	-	-
Investment income	-	-	-	-
Reimbursements	317	-	-	-
Other	20	-	-	2,588
Total revenues	<u>395,124</u>	<u>1,482,874</u>	<u>2,194,159</u>	<u>1,778,394</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	201,468	-	-	-
Human services	-	-	3,241,448	1,701,072
Economic development and assistance	-	-	-	-
Other	-	753,847	-	-
Total expenditures	<u>201,468</u>	<u>753,847</u>	<u>3,241,448</u>	<u>1,701,072</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>193,656</u>	<u>729,027</u>	<u>(1,047,289)</u>	<u>77,322</u>
Other financing sources (uses):				
Transfers in	-	-	1,701,009	-
Transfers out	-	-	(625,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,076,009</u>	<u>-</u>
Net change in fund balances.	193,656	729,027	28,720	77,322
Fund balances (deficits) at beginning of year	<u>72,020</u>	<u>1,879,038</u>	<u>201,958</u>	<u>313,043</u>
Fund balances (deficits) at end of year.	<u>\$ 265,676</u>	<u>\$ 2,608,065</u>	<u>\$ 230,678</u>	<u>\$ 390,365</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>	<u>Title Administration</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	857,720	22,387	10,385	5,839	290,134
-	-	-	-	-	-
-	-	-	-	-	-
91,774	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,244
-	10,448	-	-	-	441
12	-	-	-	-	-
<u>91,786</u>	<u>868,168</u>	<u>22,387</u>	<u>10,385</u>	<u>5,839</u>	<u>291,819</u>
-	1,280,383	-	-	-	211,435
-	-	53,149	14,341	24,968	-
-	-	-	-	-	-
73,663	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>73,663</u>	<u>1,280,383</u>	<u>53,149</u>	<u>14,341</u>	<u>24,968</u>	<u>211,435</u>
<u>18,123</u>	<u>(412,215)</u>	<u>(30,762)</u>	<u>(3,956)</u>	<u>(19,129)</u>	<u>80,384</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(175,000)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(175,000)</u>
18,123	(412,215)	(30,762)	(3,956)	(19,129)	(94,616)
218	832,666	112,286	45,138	30,727	226,494
<u>\$ 18,341</u>	<u>\$ 420,451</u>	<u>\$ 81,524</u>	<u>\$ 41,182</u>	<u>\$ 11,598</u>	<u>\$ 131,878</u>

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ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Computerization- County Court</u>	<u>County Recorder Equipment</u>	<u>County Court- Capital Improvement</u>	<u>Sheriff Federal</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	20,301	52,068	266,220	24,330
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	393,877
Special assessments	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	19,464
Other	-	-	-	18,103
Total revenues	<u>20,301</u>	<u>52,068</u>	<u>266,220</u>	<u>455,774</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	89,802	-	-
Judicial	3,090	-	1,914	-
Public safety	-	-	-	399,113
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development and assistance	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>3,090</u>	<u>89,802</u>	<u>1,914</u>	<u>399,113</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>17,211</u>	<u>(37,734)</u>	<u>264,306</u>	<u>56,661</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.	17,211	(37,734)	264,306	56,661
Fund balances (deficits) at beginning of year	<u>145,108</u>	<u>29,386</u>	<u>608,435</u>	<u>13,732</u>
Fund balances (deficits) at end of year.	<u>\$ 162,319</u>	<u>\$ (8,348)</u>	<u>\$ 872,741</u>	<u>\$ 70,393</u>

Youth Violence Reduction	DYS Rehabilitation Center	Felony Delinquent Care/Custody	Community Development Block Grant	Community Rotary	Community Corrections	Federal Elections
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
163,727	667,927	963,057	644,276	-	206,514	-
-	-	-	-	-	-	-
-	-	-	6,012	-	-	-
-	-	-	8,663	-	-	-
131	-	-	18,921	1	-	-
<u>163,858</u>	<u>667,927</u>	<u>963,057</u>	<u>677,872</u>	<u>1</u>	<u>206,514</u>	<u>-</u>
-	-	-	-	-	-	17,349
-	-	-	-	-	-	-
136,031	157,870	636,723	-	-	141,125	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	787,878	-	-	-
-	-	-	-	-	-	-
<u>136,031</u>	<u>157,870</u>	<u>636,723</u>	<u>787,878</u>	<u>-</u>	<u>141,125</u>	<u>17,349</u>
<u>27,827</u>	<u>510,057</u>	<u>326,334</u>	<u>(110,006)</u>	<u>1</u>	<u>65,389</u>	<u>(17,349)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
27,827	510,057	326,334	(110,006)	1	65,389	(17,349)
(20,875)	-	1,329,810	888,455	50,578	22,312	17,350
<u>\$ 6,952</u>	<u>\$ 510,057</u>	<u>\$ 1,656,144</u>	<u>\$ 778,449</u>	<u>\$ 50,579</u>	<u>\$ 87,701</u>	<u>\$ 1</u>

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ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Crime Victim Assistance</u>	<u>Senior Citizens Levy</u>	<u>County Solid Waste District</u>	<u>Benchmark Drug Court Program</u>
Revenues:				
Property taxes	\$ -	\$ 865,713	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	296,448	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	167,534	-	78,097	144,434
Special assessments	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
Other	6,632	-	7,313	-
Total revenues	<u>174,166</u>	<u>865,713</u>	<u>381,858</u>	<u>144,434</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	138,452	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	15,689	-	351,693	122,403
Human services	-	860,292	-	-
Economic development and assistance	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>154,141</u>	<u>860,292</u>	<u>351,693</u>	<u>122,403</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>20,025</u>	<u>5,421</u>	<u>30,165</u>	<u>22,031</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.	20,025	5,421	30,165	22,031
Fund balances (deficits) at beginning of year .	<u>46,538</u>	<u>28,528</u>	<u>46,979</u>	<u>(29,197)</u>
Fund balances (deficits) at end of year.	<u>\$ 66,563</u>	<u>\$ 33,949</u>	<u>\$ 77,144</u>	<u>\$ (7,166)</u>

<u>Ditch Maintenance</u>	<u>County Emergency Management</u>	<u>Domestic Shelters</u>	<u>Public Defender</u>	<u>Supported Living</u>	<u>Indigent Guardianship</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	16,875	-	-	2,464
-	-	-	-	-	-
-	-	-	-	-	-
-	213,059	-	-	268,556	-
5,527	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	60,388	-	-	-	20,186
<u>5,527</u>	<u>273,447</u>	<u>16,875</u>	<u>-</u>	<u>268,556</u>	<u>22,650</u>
-	-	-	15,306	-	-
-	-	-	-	-	-
-	177,760	-	608,270	-	-
7,350	-	-	-	-	-
-	-	7,549	-	352,929	22,236
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,350</u>	<u>177,760</u>	<u>7,549</u>	<u>623,576</u>	<u>352,929</u>	<u>22,236</u>
<u>(1,823)</u>	<u>95,687</u>	<u>9,326</u>	<u>(623,576)</u>	<u>(84,373)</u>	<u>414</u>
-	-	-	620,000	-	-
<u>(25,830)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(25,830)</u>	<u>-</u>	<u>-</u>	<u>620,000</u>	<u>-</u>	<u>-</u>
(27,653)	95,687	9,326	(3,576)	(84,373)	414
<u>27,653</u>	<u>196,836</u>	<u>890</u>	<u>(14,062)</u>	<u>440,969</u>	<u>648</u>
<u>\$ -</u>	<u>\$ 292,523</u>	<u>\$ 10,216</u>	<u>\$ (17,638)</u>	<u>\$ 356,596</u>	<u>\$ 1,062</u>

-continued

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	Indigent Drivers Alcohol Treatment	Alcohol Enforcement and Education	Drug Enforcement	Federal Justice Grant
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	180	25	3,130	5,757
Intergovernmental	4,897	-	-	169,945
Special assessments	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
Other	-	2,294	-	25,635
Total revenues	<u>5,077</u>	<u>2,319</u>	<u>3,130</u>	<u>201,337</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	2,177	171,883
Public works	-	-	-	-
Health	550	-	-	-
Human services	-	-	-	-
Economic development and assistance	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>550</u>	<u>-</u>	<u>2,177</u>	<u>171,883</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>4,527</u>	<u>2,319</u>	<u>953</u>	<u>29,454</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.	4,527	2,319	953	29,454
Fund balances (deficits) at beginning of year	<u>87,359</u>	<u>18,330</u>	<u>12,326</u>	<u>55,402</u>
Fund balances (deficits) at end of year.	<u>\$ 91,886</u>	<u>\$ 20,649</u>	<u>\$ 13,279</u>	<u>\$ 84,856</u>

Treasurer's Prepaid Interest	D.R.E.T.A.C.	Children Trust	Total
\$ -	\$ -	\$ -	\$ 865,713
-	-	-	1,482,874
-	177,846	-	2,748,265
-	-	-	153,060
-	-	-	14,093
-	-	-	7,679,117
-	-	-	5,527
14,503	-	-	21,759
5	1,750	-	41,088
-	450	-	162,674
<u>14,508</u>	<u>180,046</u>	<u>-</u>	<u>13,174,170</u>
65,696	127,730	-	1,946,153
-	-	-	97,462
-	-	-	2,430,952
-	-	-	81,013
-	-	-	1,074,517
-	-	517	5,803,329
-	-	-	787,878
-	-	-	753,847
<u>65,696</u>	<u>127,730</u>	<u>517</u>	<u>12,975,151</u>
<u>(51,188)</u>	<u>52,316</u>	<u>(517)</u>	<u>199,019</u>
-	-	-	2,321,009
<u>-</u>	<u>-</u>	<u>-</u>	<u>(825,830)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,495,179</u>
(51,188)	52,316	(517)	1,694,198
<u>154,541</u>	<u>203,470</u>	<u>517</u>	<u>8,075,606</u>
<u>\$ 103,353</u>	<u>\$ 255,786</u>	<u>\$ -</u>	<u>\$ 9,769,804</u>

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2004

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Total</u>
Assets:			
Equity in pooled cash and cash equivalents.	\$ 283,618	\$ 51	\$ 283,669
Receivables (net of allowances of uncollectibles):			
Special assessments	<u>-</u>	<u>2,020,698</u>	<u>2,020,698</u>
Total assets	<u>\$ 283,618</u>	<u>\$ 2,020,749</u>	<u>\$ 2,304,367</u>
Liabilities:			
Deferred revenue.	<u>\$ -</u>	<u>\$ 2,020,698</u>	<u>\$ 2,020,698</u>
Total liabilities	<u>-</u>	<u>2,020,698</u>	<u>2,020,698</u>
Fund Balances:			
Unreserved, undesignated, reported in:			
Debt service funds	<u>283,618</u>	<u>51</u>	<u>283,669</u>
Total fund balances	<u>283,618</u>	<u>51</u>	<u>283,669</u>
Total liabilities and fund balances.	<u>\$ 283,618</u>	<u>\$ 2,020,749</u>	<u>\$ 2,304,367</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	Bond Retirement	Special Assessment Bond Retirement	Total
Revenues:			
Special assessments	\$ -	\$ 659,125	\$ 659,125
Other	5,195	-	5,195
Total revenues	<u>5,195</u>	<u>659,125</u>	<u>664,320</u>
Expenditures:			
Current:			
Other	16,431	2,546	18,977
Debt service:			
Principal retirement	1,105,000	487,046	1,592,046
Interest and fiscal charges	443,500	141,145	584,645
Total expenditures	<u>1,564,931</u>	<u>630,737</u>	<u>2,195,668</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,559,736)</u>	<u>28,388</u>	<u>(1,531,348)</u>
Other financing sources (uses):			
Proceeds from sale of bonds	560,000	-	560,000
Premium on issuance of bonds	5,410	-	5,410
Transfers in	1,078,261	78,400	1,156,661
Transfers out	(89,282)	(106,738)	(196,020)
Total other financing sources (uses)	<u>1,554,389</u>	<u>(28,338)</u>	<u>1,526,051</u>
Net change in fund balances	(5,347)	50	(5,297)
Fund balances at beginning of year	<u>288,965</u>	<u>1</u>	<u>288,966</u>
Fund balances at end of year	<u>\$ 283,618</u>	<u>\$ 51</u>	<u>\$ 283,669</u>

ERIE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2004

	<u>Building Construction</u>	<u>Drainage Improvements</u>	<u>Kalahari Public Improvements</u>	<u>Quarry Lakes Public Improvement</u>	<u>Total</u>
Assets:					
Equity in pooled cash and cash equivalents.	\$ 540,809	\$ 145,724	\$ 5,864,617	\$ 189,282	\$ 6,740,432
Total assets.	<u>\$ 540,809</u>	<u>\$ 145,724</u>	<u>\$ 5,864,617</u>	<u>\$ 189,282</u>	<u>\$ 6,740,432</u>
Liabilities:					
Contracts payable.	\$ 122,530	\$ -	\$ 756,951	\$ -	\$ 879,481
Total liabilities.	<u>122,530</u>	<u>-</u>	<u>756,951</u>	<u>-</u>	<u>879,481</u>
Fund Balances:					
Reserved for encumbrances	156,216	6,925	1,255,961	132,092	1,551,194
Unreserved, undesignated, reported in:					
Capital projects funds	<u>262,063</u>	<u>138,799</u>	<u>3,851,705</u>	<u>57,190</u>	<u>4,309,757</u>
Total fund balances	<u>418,279</u>	<u>145,724</u>	<u>5,107,666</u>	<u>189,282</u>	<u>5,860,951</u>
Total liabilities and fund balances.	<u>\$ 540,809</u>	<u>\$ 145,724</u>	<u>\$ 5,864,617</u>	<u>\$ 189,282</u>	<u>\$ 6,740,432</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	Building Construction	Drainage Improvements	Kalahari Public Improvements	Quarry Lakes Public Improvement	Total
Revenues:					
Charges for services	\$ -	\$ -	\$ 4,150	\$ -	\$ 4,150
Intergovernmental	-	-	-	200,000	200,000
Investment income	-	-	56,100	16,682	72,782
Reimbursements	525	-	-	7,432	7,957
Other	105,864	-	64,465	-	170,329
Total revenues	<u>106,389</u>	<u>-</u>	<u>124,715</u>	<u>224,114</u>	<u>455,218</u>
Expenditures:					
Current:					
Public works.	-	-	-	1,824,999	1,824,999
Capital outlay	707,071	-	5,117,049	-	5,824,120
Debt service:					
Principal retirement	-	-	-	2,500,000	2,500,000
Interest and fiscal charges.	-	-	-	50,000	50,000
Total expenditures	<u>707,071</u>	<u>-</u>	<u>5,117,049</u>	<u>4,374,999</u>	<u>10,199,119</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(600,682)</u>	<u>-</u>	<u>(4,992,334)</u>	<u>(4,150,885)</u>	<u>(9,743,901)</u>
Other financing sources:					
Proceeds from sale of notes	1,000,000	-	10,100,000	2,350,000	13,450,000
Transfers in	<u>3,661</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,661</u>
Total other financing sources	<u>1,003,661</u>	<u>-</u>	<u>10,100,000</u>	<u>2,350,000</u>	<u>13,453,661</u>
Net change in fund balances.	402,979	-	5,107,666	(1,800,885)	3,709,760
Fund balances at beginning of year	<u>15,300</u>	<u>145,724</u>	<u>-</u>	<u>1,990,167</u>	<u>2,151,191</u>
Fund balances at end of year	<u>\$ 418,279</u>	<u>\$ 145,724</u>	<u>\$ 5,107,666</u>	<u>\$ 189,282</u>	<u>\$ 5,860,951</u>

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ERIE COUNTY, OHIO
NONMAJOR FIDUCIARY FUNDS
FUND DESCRIPTIONS

Private Purpose Trust Fund

Bluecoat Expendable Trust Fund

A fund used to account for assets held by the County in a trustee capacity or as an agent for other governments or funds, private organizations, or individuals. Since the County maintains only one private purpose trust fund, no combining statements are presented.

Investment Trust Fund

Metroparks Fund

A fund used to account for the changes in net assets of the participants in the external investment pool operated by the County. Currently, there is only one participant in the pool, the Erie County Metroparks Board. Since the County maintains only one investment trust fund, no combining statements are presented.

Agency Funds

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

State of Ohio Fund	Foreign Settlements Fund
Undivided General Tax Fund	Ohio Election Commission Filings Fund
Undivided Local Governments Fund	Ohio Housing Trust Fees Fund
Undivided General Personal Tax Fund	Health District Fund
Undivided Classified Tax Fund	Mental Health and Recovery Board Fund
Undivided Cigarette Tax Fund	Regional Planning Fund
Undivided Manufactured Home Tax Fund	Soil and Water Conservation District Fund
Undivided Local Government Income Tax Fund	Care Facility Fund
Undivided Local Government Revenue Assistance Fund	Clerk of Courts Fund
County Payroll Fund	County Court Fund
Undivided Auto Registration Fund	County Prosecutor Fund
Care Facility Residential Needs Fund	Family Court Fund
Undivided Inheritance Tax Fund	Probate Court Fund
Fines Agency Fund	Sheriff Fund
Township Gasoline Fund	

ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2004

	<u>Balance</u> <u>12.31.03</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12.31.04</u>
<u>State of Ohio Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 87,335	\$ 543,644	\$ (87,335)	\$ 543,644
Total assets.	<u>\$ 87,335</u>	<u>\$ 543,644</u>	<u>\$ (87,335)</u>	<u>\$ 543,644</u>
Liabilities:				
Due to other governments	\$ 87,335	\$ 543,644	\$ (87,335)	\$ 543,644
Total liabilities.	<u>\$ 87,335</u>	<u>\$ 543,644</u>	<u>\$ (87,335)</u>	<u>\$ 543,644</u>
<u>Undivided General Tax Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents.	\$ 2,199,372	\$ 2,759,198	\$ (2,199,372)	\$ 2,759,198
Real and other taxes receivable.	68,816,806	70,650,316	(68,816,806)	70,650,316
Due from other governments	108,006	-	(108,006)	-
Total assets.	<u>\$ 71,124,184</u>	<u>\$ 73,409,514</u>	<u>\$ (71,124,184)</u>	<u>\$ 73,409,514</u>
Liabilities:				
Due to other governments	\$ 71,124,184	\$ 73,409,514	\$ (71,124,184)	\$ 73,409,514
Total liabilities.	<u>\$ 71,124,184</u>	<u>\$ 73,409,514</u>	<u>\$ (71,124,184)</u>	<u>\$ 73,409,514</u>
<u>Undivided General Personal Tax Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 411,829	\$ 174,589	\$ (411,829)	\$ 174,589
Real and other taxes receivable.	16,611,694	17,343,119	(16,611,694)	17,343,119
Total assets.	<u>\$ 17,023,523</u>	<u>\$ 17,517,708</u>	<u>\$ (17,023,523)</u>	<u>\$ 17,517,708</u>
Liabilities:				
Due to other governments	\$ 17,023,523	\$ 17,517,708	\$ (17,023,523)	\$ 17,517,708
Total liabilities.	<u>\$ 17,023,523</u>	<u>\$ 17,517,708</u>	<u>\$ (17,023,523)</u>	<u>\$ 17,517,708</u>
<u>Undivided Cigarette Tax Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 276	\$ 206	\$ (276)	\$ 206
Total assets.	<u>\$ 276</u>	<u>\$ 206</u>	<u>\$ (276)</u>	<u>\$ 206</u>
Liabilities:				
Due to other governments	\$ 276	\$ 206	\$ (276)	\$ 206
Total liabilities.	<u>\$ 276</u>	<u>\$ 206</u>	<u>\$ (276)</u>	<u>\$ 206</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2004

	<u>Balance 12.31.03</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12.31.04</u>
<u>Undivided Manufactured Home Tax Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 21,790	\$ 18,283	\$ (21,790)	\$ 18,283
Total assets.	<u>\$ 21,790</u>	<u>\$ 18,283</u>	<u>\$ (21,790)</u>	<u>\$ 18,283</u>
Liabilities:				
Due to other governments	\$ 21,790	\$ 18,283	\$ (21,790)	\$ 18,283
Total liabilities.	<u>\$ 21,790</u>	<u>\$ 18,283</u>	<u>\$ (21,790)</u>	<u>\$ 18,283</u>
<u>County Payroll Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ (1,938)	\$ 84,133	\$ -	\$ 82,195
Due from other governments	1,938	-	(1,938)	-
Total assets.	<u>\$ -</u>	<u>\$ 84,133</u>	<u>\$ (1,938)</u>	<u>\$ 82,195</u>
Liabilities:				
Due to other governments	\$ -	\$ 82,195	\$ -	\$ 82,195
Total liabilities.	<u>\$ -</u>	<u>\$ 82,195</u>	<u>\$ -</u>	<u>\$ 82,195</u>
<u>Undivided Auto Registration Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 9,775	\$ 9,775	\$ (9,775)	\$ 9,775
Total assets.	<u>\$ 9,775</u>	<u>\$ 9,775</u>	<u>\$ (9,775)</u>	<u>\$ 9,775</u>
Liabilities:				
Due to other governments	\$ 9,775	\$ 9,775	\$ (9,775)	\$ 9,775
Total liabilities.	<u>\$ 9,775</u>	<u>\$ 9,775</u>	<u>\$ (9,775)</u>	<u>\$ 9,775</u>
<u>Care Facility Residential Needs Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents.	\$ 1,377	\$ 5,873	\$ (1,377)	\$ 5,873
Total assets.	<u>\$ 1,377</u>	<u>\$ 5,873</u>	<u>\$ (1,377)</u>	<u>\$ 5,873</u>
Liabilities:				
Due to other governments	\$ 1,377	\$ 5,873	\$ (1,377)	\$ 5,873
Total liabilities.	<u>\$ 1,377</u>	<u>\$ 5,873</u>	<u>\$ (1,377)</u>	<u>\$ 5,873</u>

-continued

ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2004

	<u>Balance</u> <u>12.31.03</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12.31.04</u>
<u>Undivided Inheritance Tax Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 921,003	\$ 1,138,845	\$ (921,003)	\$ 1,138,845
Total assets.	<u>\$ 921,003</u>	<u>\$ 1,138,845</u>	<u>\$ (921,003)</u>	<u>\$ 1,138,845</u>
Liabilities:				
Due to other governments	\$ 921,003	\$ 1,138,845	\$ (921,003)	\$ 1,138,845
Total liabilities.	<u>\$ 921,003</u>	<u>\$ 1,138,845</u>	<u>\$ (921,003)</u>	<u>\$ 1,138,845</u>
<u>Fines Agency Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ (53)	\$ 2,493	\$ -	\$ 2,440
Total assets.	<u>\$ (53)</u>	<u>\$ 2,493</u>	<u>\$ -</u>	<u>\$ 2,440</u>
Liabilities:				
Due to other governments	\$ (53)	\$ 2,493	\$ -	\$ 2,440
Total liabilities.	<u>\$ (53)</u>	<u>\$ 2,493</u>	<u>\$ -</u>	<u>\$ 2,440</u>
<u>Township Gasoline Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 24,309	\$ -	\$ (26,070)	\$ (1,761)
Due from other governments	-	1,761	-	1,761
Total assets.	<u>\$ 24,309</u>	<u>\$ 1,761</u>	<u>\$ (26,070)</u>	<u>\$ -</u>
Liabilities:				
Due to other governments	\$ 24,309	\$ -	\$ (24,309)	\$ -
Total liabilities.	<u>\$ 24,309</u>	<u>\$ -</u>	<u>\$ (24,309)</u>	<u>\$ -</u>
<u>Ohio Housing Trust Fees Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 135,393	\$ 115,777	\$ (135,393)	\$ 115,777
Total assets.	<u>\$ 135,393</u>	<u>\$ 115,777</u>	<u>\$ (135,393)</u>	<u>\$ 115,777</u>
Liabilities:				
Due to other governments	\$ 135,393	\$ 115,777	\$ (135,393)	\$ 115,777
Total liabilities.	<u>\$ 135,393</u>	<u>\$ 115,777</u>	<u>\$ (135,393)</u>	<u>\$ 115,777</u>
<u>Health District Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,313,318	\$ 2,042,664	\$ (2,313,318)	\$ 2,042,664
Total assets.	<u>\$ 2,313,318</u>	<u>\$ 2,042,664</u>	<u>\$ (2,313,318)</u>	<u>\$ 2,042,664</u>
Liabilities:				
Due to other governments	\$ 2,313,318	\$ 2,042,664	\$ (2,313,318)	\$ 2,042,664
Total liabilities.	<u>\$ 2,313,318</u>	<u>\$ 2,042,664</u>	<u>\$ (2,313,318)</u>	<u>\$ 2,042,664</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2004

	<u>Balance</u> <u>12.31.03</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12.31.04</u>
<u>Mental Health and Recovery Board Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,722,143	\$ 2,277,745	\$ (2,722,143)	\$ 2,277,745
Total assets.	<u>\$ 2,722,143</u>	<u>\$ 2,277,745</u>	<u>\$ (2,722,143)</u>	<u>\$ 2,277,745</u>
Liabilities:				
Due to other governments	\$ 2,722,143	\$ 2,277,745	\$ (2,722,143)	\$ 2,277,745
Total liabilities.	<u>\$ 2,722,143</u>	<u>\$ 2,277,745</u>	<u>\$ (2,722,143)</u>	<u>\$ 2,277,745</u>
<u>Regional Planning Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,449	\$ 13,304	\$ (1,449)	\$ 13,304
Total assets.	<u>\$ 1,449</u>	<u>\$ 13,304</u>	<u>\$ (1,449)</u>	<u>\$ 13,304</u>
Liabilities:				
Due to other governments	\$ 1,449	\$ 13,304	\$ (1,449)	\$ 13,304
Total liabilities.	<u>\$ 1,449</u>	<u>\$ 13,304</u>	<u>\$ (1,449)</u>	<u>\$ 13,304</u>
<u>Soil and Water Conservation District Fund</u>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 55,760	\$ 27,392	\$ (55,760)	\$ 27,392
Total assets.	<u>\$ 55,760</u>	<u>\$ 27,392</u>	<u>\$ (55,760)</u>	<u>\$ 27,392</u>
Liabilities:				
Due to other governments	\$ 55,760	\$ 27,392	\$ (55,760)	\$ 27,392
Total liabilities.	<u>\$ 55,760</u>	<u>\$ 27,392</u>	<u>\$ (55,760)</u>	<u>\$ 27,392</u>
<u>Care Facility Fund</u>				
Assets:				
Cash in segregated accounts	\$ -	\$ 42,023	\$ -	\$ 42,023
Total assets.	<u>\$ -</u>	<u>\$ 42,023</u>	<u>\$ -</u>	<u>\$ 42,023</u>
Liabilities:				
Deposits held and due to others	\$ -	\$ 42,023	\$ -	\$ 42,023
Total liabilities.	<u>\$ -</u>	<u>\$ 42,023</u>	<u>\$ -</u>	<u>\$ 42,023</u>
<u>Clerk of Courts Fund</u>				
Assets:				
Cash in segregated accounts	\$ 2,568,625	\$ 2,496,842	\$ (2,568,625)	\$ 2,496,842
Total assets.	<u>\$ 2,568,625</u>	<u>\$ 2,496,842</u>	<u>\$ (2,568,625)</u>	<u>\$ 2,496,842</u>
Liabilities:				
Deposits held and due to others	\$ 2,568,625	\$ 2,496,842	\$ (2,568,625)	\$ 2,496,842
Total liabilities.	<u>\$ 2,568,625</u>	<u>\$ 2,496,842</u>	<u>\$ (2,568,625)</u>	<u>\$ 2,496,842</u>

-continued

ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2004

	<u>Balance</u> <u>12.31.03</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12.31.04</u>
<u>County Court Fund</u>				
Assets:				
Cash in segregated accounts	\$ 13,484	\$ 7,357	\$ (13,484)	\$ 7,357
Total assets.	<u>\$ 13,484</u>	<u>\$ 7,357</u>	<u>\$ (13,484)</u>	<u>\$ 7,357</u>
Liabilities:				
Deposits held and due to others	\$ 13,484	\$ 7,357	\$ (13,484)	\$ 7,357
Total liabilities.	<u>\$ 13,484</u>	<u>\$ 7,357</u>	<u>\$ (13,484)</u>	<u>\$ 7,357</u>
<u>Family Court Fund</u>				
Assets:				
Cash in segregated accounts	\$ 7,087	\$ 13,413	\$ (7,087)	\$ 13,413
Total assets.	<u>\$ 7,087</u>	<u>\$ 13,413</u>	<u>\$ (7,087)</u>	<u>\$ 13,413</u>
Liabilities:				
Deposits held and due to others	\$ 7,087	\$ 13,413	\$ (7,087)	\$ 13,413
Total liabilities.	<u>\$ 7,087</u>	<u>\$ 13,413</u>	<u>\$ (7,087)</u>	<u>\$ 13,413</u>
<u>Probate Court Fund</u>				
Assets:				
Cash in segregated accounts	\$ 42,745	\$ 73,721	\$ (42,745)	\$ 73,721
Total assets.	<u>\$ 42,745</u>	<u>\$ 73,721</u>	<u>\$ (42,745)</u>	<u>\$ 73,721</u>
Liabilities:				
Deposits held and due to others	\$ 42,745	\$ 73,721	\$ (42,745)	\$ 73,721
Total liabilities.	<u>\$ 42,745</u>	<u>\$ 73,721</u>	<u>\$ (42,745)</u>	<u>\$ 73,721</u>
<u>Sheriff Fund</u>				
Assets:				
Cash in segregated accounts	\$ 237,006	\$ 203,995	\$ (237,006)	\$ 203,995
Total assets.	<u>\$ 237,006</u>	<u>\$ 203,995</u>	<u>\$ (237,006)</u>	<u>\$ 203,995</u>
Liabilities:				
Deposits held and due to others	\$ 237,006	\$ 203,995	\$ (237,006)	\$ 203,995
Total liabilities.	<u>\$ 237,006</u>	<u>\$ 203,995</u>	<u>\$ (237,006)</u>	<u>\$ 203,995</u>

ERIE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2004

	Balance 12.31.03	Additions	Reductions	Balance 12.31.04
<u>Total Agency Funds</u>				
Assets:				
Equity in pooled cash and cash equivalents.	\$ 8,903,138	\$ 9,210,169	\$ (8,903,138)	\$ 9,210,169
Cash in segregated accounts	2,868,947	2,837,351	(2,868,947)	2,837,351
Receivables (net of allowances of uncollectibles):				
Real and other taxes	85,428,500	87,993,435	(85,428,500)	87,993,435
Due from other governments	109,944	1,761	(109,944)	1,761
Total assets.	<u>\$ 97,310,529</u>	<u>\$ 100,042,716</u>	<u>\$ (97,310,529)</u>	<u>\$ 100,042,716</u>
Liabilities:				
Due to other governments	\$ 94,441,582	\$ 97,205,365	\$ (94,441,582)	\$ 97,205,365
Deposits held and due to others	2,868,947	2,837,351	(2,868,947)	2,837,351
Total liabilities.	<u>\$ 97,310,529</u>	<u>\$ 100,042,716</u>	<u>\$ (97,310,529)</u>	<u>\$ 100,042,716</u>

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**SCHEDULES OF REVENUES,
EXPENDITURES/EXPENSES AND
CHANGES IN FUND BALANCE/FUND EQUITY -
BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)**

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ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 4,995,866	\$ 4,995,866	\$ 5,123,174	\$ 127,308
Sales taxes	11,233,441	11,233,441	11,519,700	286,259
Charges for services	1,541,804	1,541,804	1,581,094	39,290
Licenses and permits.	7,377	7,377	7,565	188
Fines and forfeitures.	558,350	558,350	572,578	14,228
Intergovernmental	2,758,139	2,758,139	2,828,424	70,285
Special assessments	147,197	147,197	150,948	3,751
Rental income	151,481	151,481	155,341	3,860
Reimbursements.	1,472,933	1,472,933	1,510,468	37,535
Investment income	783,178	783,178	803,136	19,958
Other	82,605	82,605	84,710	2,105
Total revenues	23,732,371	23,732,371	24,337,138	604,767
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Commissioners:				
Personal services	1,313,650	1,312,431	1,304,656	7,775
Materials and supplies.	157,658	157,512	125,828	31,684
Contractual services.	209,019	208,825	179,256	29,569
Capital outlay	25,424	25,400	24,558	842
Total commissioners	1,705,751	1,704,168	1,634,298	69,870
Microfilm:				
Personal services	78,450	78,377	78,376	1
Materials and supplies.	10,009	10,000	6,178	3,822
Contractual services.	9,509	9,500	8,909	591
Total microfilm	97,968	97,877	93,463	4,414
Copy reproductions:				
Materials and supplies.	22,020	22,000	19,853	2,147
Contractual services.	3,226	3,223	2,519	704
Capital outlay	3,201	3,198	2,899	299
Total copy reproductions	28,447	28,421	25,271	3,150
Information technology:				
Materials and supplies.	9,592	9,583	6,801	2,782
Contractual services.	69,154	69,090	58,472	10,618
Capital outlay	128,119	128,000	118,483	9,517
Total information technology.	206,865	206,673	183,756	22,917
Auditor:				
Personal services	469,569	469,133	460,843	8,290
Materials and supplies.	38,531	38,495	31,714	6,781
Contractual services.	107,625	107,525	100,392	7,133
Total auditor.	615,725	615,153	592,949	22,204

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ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Treasurer:				
Personal services	\$ 93,783	\$ 93,696	\$ 73,315	\$ 20,381
Materials and supplies.	24,939	24,916	20,761	4,155
Contractual services.	25,023	25,000	24,205	795
Total treasurer.	<u>143,745</u>	<u>143,612</u>	<u>118,281</u>	<u>25,331</u>
Prosecuting attorney:				
Personal services	1,173,251	1,172,162	1,167,672	4,490
Materials and supplies.	48,915	48,870	45,317	3,553
Contractual services.	12,011	12,000	11,423	577
Other	52,514	52,465	52,465	-
Total prosecuting attorney	<u>1,286,691</u>	<u>1,285,497</u>	<u>1,276,877</u>	<u>8,620</u>
Budget commission:				
Materials and supplies.	1,001	1,000	-	1,000
Total budget commission	<u>1,001</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Board of revision:				
Materials and supplies.	21,258	21,238	21,238	-
Total board of revision.	<u>21,258</u>	<u>21,238</u>	<u>21,238</u>	<u>-</u>
Planning commission:				
Personal services	303,450	303,168	296,914	6,254
Materials and supplies.	22,927	22,906	18,844	4,062
Contractual services.	39,014	38,978	38,459	519
Other	500	500	355	145
Total planning commission.	<u>365,891</u>	<u>365,552</u>	<u>354,572</u>	<u>10,980</u>
Law library:				
Personal services	5,005	5,000	-	5,000
Total law library.	<u>5,005</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Board of elections:				
Personal services	316,319	316,025	308,461	7,564
Materials and supplies.	111,118	111,015	105,720	5,295
Contractual services.	20,169	20,150	16,206	3,944
Total board of elections.	<u>447,606</u>	<u>447,190</u>	<u>430,387</u>	<u>16,803</u>
Recorder:				
Personal services	274,374	274,119	272,835	1,284
Materials and supplies.	4,029	4,025	2,181	1,844
Contractual services.	3,096	3,093	680	2,413
Total recorder	<u>281,499</u>	<u>281,237</u>	<u>275,696</u>	<u>5,541</u>
Maintenance and operations:				
Personal services	1,423,728	1,422,407	1,412,866	9,541
Materials and supplies.	689,366	688,726	663,380	25,346
Contractual services.	803,727	802,981	772,956	30,025
Total maintenance and operations	<u>2,916,821</u>	<u>2,914,114</u>	<u>2,849,202</u>	<u>64,912</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Insurance:				
Other	\$ 488,648	\$ 488,194	\$ 473,802	\$ 14,392
Total insurance	488,648	488,194	473,802	14,392
Other:				
Materials and supplies	372,195	371,851	400	371,451
Total other	372,195	371,851	400	371,451
Total legislative and executive	8,985,116	8,976,777	8,330,192	646,585
General government:				
Judicial:				
Court of appeals:				
Other	71,411	71,345	71,344	1
Total court of appeals.	71,411	71,345	71,344	1
Common pleas court:				
Personal services	335,428	335,117	317,460	17,657
Materials and supplies.	40,348	40,311	34,939	5,372
Contractual services.	325,992	325,689	307,982	17,707
Total common pleas court	701,768	701,117	660,381	40,736
Domestic relations/juvenile court:				
Personal services	1,922,469	1,920,685	1,879,498	41,187
Materials and supplies.	125,328	125,212	89,033	36,179
Contractual services.	278,176	277,918	238,973	38,945
Capital outlay	16,015	16,000	14,487	1,513
Other	7,612	7,605	7,067	538
Total domestic relations/juvenile court.	2,349,600	2,347,420	2,229,058	118,362
Probate court:				
Personal services	263,828	263,583	263,500	83
Materials and supplies.	11,687	11,676	11,146	530
Contractual services.	18,902	18,884	14,685	4,199
Total probate court	294,417	294,143	289,331	4,812
Clerk of courts:				
Personal services	526,062	525,574	521,315	4,259
Materials and supplies.	13,665	13,652	11,834	1,818
Contractual services.	10,681	10,671	10,218	453
Capital outlay	75,070	75,000	75,000	-
Total clerk of courts.	625,478	624,897	618,367	6,530
County courts:				
Personal services	266,942	266,694	235,098	31,596
Materials and supplies.	16,015	16,000	14,285	1,715
Contractual services.	39,300	39,264	22,775	16,489
Total county courts	322,257	321,958	272,158	49,800

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ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Municipal courts:				
Personal services	\$ 248,788	\$ 248,557	\$ 229,937	\$ 18,620
Total municipal courts	248,788	248,557	229,937	18,620
Total judicial	4,613,719	4,609,437	4,370,576	238,861
Total general government	13,598,835	13,586,214	12,700,768	885,446
Public safety:				
Adult probation:				
Personal services	274,891	274,636	272,181	2,455
Materials and supplies	22,251	22,230	13,523	8,707
Contractual services	32,793	32,763	25,025	7,738
Total adult probation	329,935	329,629	310,729	18,900
Detention home:				
Personal services	1,309,463	1,308,248	1,271,951	36,297
Materials and supplies	159,682	159,534	141,784	17,750
Contractual services	95,767	95,678	84,707	10,971
Capital outlay	2,737	2,734	2,734	-
Total detention home	1,567,649	1,566,194	1,501,176	65,018
Coroner:				
Personal services	65,978	65,917	65,864	53
Materials and supplies	2,087	2,085	1,770	315
Contractual services	60,848	60,792	59,201	1,591
Total coroner	128,913	128,794	126,835	1,959
Sheriff:				
Personal services	5,025,662	5,020,998	4,946,764	74,234
Materials and supplies	411,473	411,091	407,438	3,653
Contractual services	490,973	490,517	467,370	23,147
Capital outlay	170,241	170,083	169,723	360
Other	27,987	27,961	27,960	1
Total sheriff	6,126,336	6,120,650	6,019,255	101,395
9-1-1 system:				
Other	21,020	21,000	20,412	588
Total 9-1-1 system	21,020	21,000	20,412	588
Other:				
Other	20,703	20,684	20,684	-
Total other	20,703	20,684	20,684	-
Total public safety	8,194,556	8,186,951	7,999,091	187,860

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public works:				
Engineer:				
Personal services	\$ 65,783	\$ 65,722	\$ 71,315	\$ (5,593)
Materials and supplies.	378	378	410	(32)
Total engineer.	<u>66,161</u>	<u>66,100</u>	<u>71,725</u>	<u>(5,625)</u>
Ditch maintenance:				
Personal services	51,148	51,101	55,449	(4,348)
Materials and supplies.	15,686	15,671	17,005	(1,334)
Contractual services.	34,304	34,272	37,188	(2,916)
Total ditch maintenance	<u>101,138</u>	<u>101,044</u>	<u>109,642</u>	<u>(8,598)</u>
Tri-county airport authority:				
Other	18,471	18,454	20,024	(1,570)
Total tri-county airport authority	<u>18,471</u>	<u>18,454</u>	<u>20,024</u>	<u>(1,570)</u>
Total public works	<u>185,770</u>	<u>185,598</u>	<u>201,391</u>	<u>(15,793)</u>
Health:				
Humane society:				
Personal services	3,620	3,613	3,607	6
Total humane society	<u>3,620</u>	<u>3,613</u>	<u>3,607</u>	<u>6</u>
Disabled children aid:				
Contractual services.	153,594	153,455	102,084	51,371
Total disabled children aid	<u>153,594</u>	<u>153,455</u>	<u>102,084</u>	<u>51,371</u>
Total health	<u>157,214</u>	<u>157,068</u>	<u>105,691</u>	<u>51,377</u>
Human services:				
Veterans services:				
Personal services	245,801	245,573	243,321	2,252
Materials and supplies.	94,043	93,956	48,706	45,250
Contractual services.	5,812	5,806	-	5,806
Other	629,128	628,544	325,109	303,435
Total veterans services	<u>974,784</u>	<u>973,879</u>	<u>617,136</u>	<u>356,743</u>
Total human services.	<u>974,784</u>	<u>973,879</u>	<u>617,136</u>	<u>356,743</u>

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ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation and recreation:				
Agriculture society:				
Other	\$ 367,991	\$ 367,649	\$ 367,649	\$ -
Total agriculture society	<u>367,991</u>	<u>367,649</u>	<u>367,649</u>	<u>-</u>
Total conservation and recreation	<u>367,991</u>	<u>367,649</u>	<u>367,649</u>	<u>-</u>
Miscellaneous:				
Other	<u>20,019</u>	<u>20,000</u>	<u>15</u>	<u>19,985</u>
Total miscellaneous	<u>20,019</u>	<u>20,000</u>	<u>15</u>	<u>19,985</u>
Capital outlay:				
Capital improvements:				
Capital outlay	<u>125,116</u>	<u>125,000</u>	<u>122,403</u>	<u>2,597</u>
Total capital improvements.	<u>125,116</u>	<u>125,000</u>	<u>122,403</u>	<u>2,597</u>
Total capital outlay.	<u>125,116</u>	<u>125,000</u>	<u>122,403</u>	<u>2,597</u>
Total expenditures	<u>23,624,285</u>	<u>23,602,359</u>	<u>22,114,144</u>	<u>1,488,215</u>
Excess (deficiency) of revenues over (under) expenditures	<u>108,086</u>	<u>130,012</u>	<u>2,222,994</u>	<u>2,092,982</u>
Other financing sources (uses):				
Sale of capital assets	8,340	8,340	8,553	213
Transfers in.	195,839	195,839	200,830	4,991
Transfers out	(3,599,249)	(3,595,909)	(3,570,275)	25,634
Advances out.	(15,014)	(15,000)	(7,500)	7,500
Other financing uses	<u>(80,074)</u>	<u>(80,000)</u>	<u>(21,735)</u>	<u>58,265</u>
Total other financing sources (uses)	<u>(3,490,158)</u>	<u>(3,486,730)</u>	<u>(3,390,127)</u>	<u>96,603</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).	<u>(3,382,072)</u>	<u>(3,356,718)</u>	<u>(1,167,133)</u>	<u>2,189,585</u>
Fund balance, January 1	<u>5,240,857</u>	<u>5,240,857</u>	<u>5,240,857</u>	<u>-</u>
Prior year encumbrances appropriated	<u>1,002,673</u>	<u>1,002,673</u>	<u>1,002,673</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 2,861,458</u>	<u>\$ 2,886,812</u>	<u>\$ 5,076,397</u>	<u>\$ 2,189,585</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PUBLIC ASSISTANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 724,275	\$ 724,275	\$ 539,915	\$ (184,360)
Intergovernmental	7,519,013	7,519,013	5,605,093	(1,913,920)
Reimbursements	1,058	1,058	789	(269)
Investment income	20	20	15	(5)
Total revenues	<u>8,244,366</u>	<u>8,244,366</u>	<u>6,145,812</u>	<u>(2,098,554)</u>
Expenditures:				
Current:				
Human services:				
Personal services	4,918,111	4,679,200	3,921,300	757,900
Materials and supplies.	1,879,353	1,788,058	1,498,442	289,616
Contractual services.	2,953,770	2,810,283	2,355,095	455,188
Capital outlay	56,164	53,436	44,781	8,655
Total expenditures	<u>9,807,398</u>	<u>9,330,977</u>	<u>7,819,618</u>	<u>1,511,359</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,563,032)</u>	<u>(1,086,611)</u>	<u>(1,673,806)</u>	<u>(587,195)</u>
Other financing sources (uses):				
Transfers in.	1,298,926	1,298,926	968,292	(330,634)
Transfers out	<u>(231,686)</u>	<u>(220,431)</u>	<u>(195,360)</u>	<u>25,071</u>
Total other financing sources (uses)	<u>1,067,240</u>	<u>1,078,495</u>	<u>772,932</u>	<u>(305,563)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	<u>(495,792)</u>	<u>(8,116)</u>	<u>(900,874)</u>	<u>(892,758)</u>
Fund deficit, January 1.	<u>(713,967)</u>	<u>(713,967)</u>	<u>(713,967)</u>	<u>-</u>
Prior year encumbrances appropriated.	<u>1,019,029</u>	<u>1,019,029</u>	<u>1,019,029</u>	<u>-</u>
Fund balance (deficit), December 31	<u>\$ (190,730)</u>	<u>\$ 296,946</u>	<u>\$ (595,812)</u>	<u>\$ (892,758)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 304,885	\$ 304,885	\$ 299,525	\$ (5,360)
Fines and forfeitures	127,423	127,423	125,183	(2,240)
Intergovernmental	4,081,209	4,081,209	4,009,462	(71,747)
Reimbursements	166,012	166,012	163,094	(2,918)
Investment income	34,891	34,891	34,278	(613)
Other	580	580	570	(10)
Total revenues	<u>4,715,000</u>	<u>4,715,000</u>	<u>4,632,112</u>	<u>(82,888)</u>
Expenditures:				
Current:				
Public works:				
Personal services	1,714,075	2,180,854	1,819,305	361,549
Materials and supplies	624,944	795,129	663,310	131,819
Contractual services	2,113,795	2,689,426	2,243,564	445,862
Capital outlay	117,976	150,104	125,219	24,885
Total expenditures	<u>4,570,790</u>	<u>5,815,513</u>	<u>4,851,398</u>	<u>964,115</u>
Excess (deficiency) of revenues over (under) expenditures	144,210	(1,100,513)	(219,286)	881,227
Fund balance, January 1	2,040,231	2,040,231	2,040,231	-
Prior year encumbrances appropriated	<u>556,233</u>	<u>556,233</u>	<u>556,233</u>	<u>-</u>
Fund balance, December 31	<u>\$ 2,740,674</u>	<u>\$ 1,495,951</u>	<u>\$ 2,377,178</u>	<u>\$ 881,227</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY BOARD OF MRDD FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 5,093,999	\$ 5,093,999	\$ 5,160,169	\$ 66,170
Charges for services	40,636	40,636	36,172	(4,464)
Intergovernmental	1,492,588	1,492,588	1,328,622	(163,966)
Reimbursements	121,122	121,122	107,816	(13,306)
Investment income	290	290	258	(32)
Other	15,473	15,473	13,773	(1,700)
Total revenues	<u>6,764,108</u>	<u>6,764,108</u>	<u>6,646,810</u>	<u>(117,298)</u>
Expenditures:				
Current:				
Health:				
Personal services	4,768,434	4,809,230	4,457,787	351,443
Materials and supplies.	1,448,776	1,461,171	1,354,393	106,778
Contractual services.	966,851	975,123	903,864	71,259
Capital outlay	122,209	123,254	114,247	9,007
Total expenditures	<u>7,306,270</u>	<u>7,368,778</u>	<u>6,830,291</u>	<u>538,487</u>
Excess (deficiency) of revenues over (under) expenditures	(542,162)	(604,670)	(183,481)	421,189
Fund balance, January 1	230,335	230,335	230,335	-
Prior year encumbrances appropriated.	<u>406,965</u>	<u>406,965</u>	<u>406,965</u>	<u>-</u>
Fund balance, December 31	<u>\$ 95,138</u>	<u>\$ 32,630</u>	<u>\$ 453,819</u>	<u>\$ 421,189</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SEWER FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 18,007,767	\$ 9,253,831	\$ 6,069,675	\$ (3,184,156)
Tap-in fees	1,691,307	869,129	570,070	(299,059)
Other	597,359	306,971	201,345	(105,626)
Total operating revenues	<u>20,296,433</u>	<u>10,429,931</u>	<u>6,841,090</u>	<u>(3,588,841)</u>
Operating expenses:				
Personal services	1,169,368	1,590,086	1,580,757	9,329
Contractual services	1,247,220	1,695,947	1,043,604	652,343
Materials and supplies	2,036,816	2,769,626	2,059,082	710,544
Capital outlay	3,543,383	4,818,227	2,575,111	2,243,116
Total operating expenses	<u>7,996,787</u>	<u>10,873,886</u>	<u>7,258,554</u>	<u>3,615,332</u>
Operating income (loss).	<u>12,299,646</u>	<u>(443,955)</u>	<u>(417,464)</u>	<u>26,491</u>
Nonoperating revenues (expenses):				
Proceeds of bonds	1,618,039	831,478	545,374	(286,104)
Principal retirement	(1,415,838)	(1,925,231)	(1,878,416)	46,815
Interest and fiscal charges	(12,404)	(16,867)	(16,867)	-
Intergovernmental revenue.	4,284,407	2,201,671	1,444,097	(757,574)
Total nonoperating revenues (expenses)	<u>4,474,204</u>	<u>1,091,051</u>	<u>94,188</u>	<u>(996,863)</u>
Net income (loss) before transfers	<u>16,773,850</u>	<u>647,096</u>	<u>(323,276)</u>	<u>(970,372)</u>
Transfers in	552,683	284,013	186,287	(97,726)
Transfers out	(187,735)	(255,279)	(255,279)	-
Total transfers.	<u>364,948</u>	<u>28,734</u>	<u>(68,992)</u>	<u>(97,726)</u>
Net income (loss).	<u>17,138,798</u>	<u>675,830</u>	<u>(392,268)</u>	<u>(1,068,098)</u>
Fund equity at beginning of year.	<u>1,501,755</u>	<u>1,501,755</u>	<u>1,501,755</u>	<u>-</u>
Prior year encumbrances appropriated	<u>1,349,140</u>	<u>1,349,140</u>	<u>1,349,140</u>	<u>-</u>
Fund equity at end of year	<u>\$ 19,989,693</u>	<u>\$ 3,526,725</u>	<u>\$ 2,458,627</u>	<u>\$ (1,068,098)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WATER FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Operating revenues:				
Charges for services	\$ 22,884,046	\$ 13,878,877	\$ 7,043,565	\$ (6,835,312)
Tap-in fees.	1,546,717	938,064	476,070	(461,994)
Other	465,688	282,434	143,336	(139,098)
Total operating revenues	<u>24,896,451</u>	<u>15,099,375</u>	<u>7,662,971</u>	<u>(7,436,404)</u>
Operating expenses:				
Personal services	853,927	1,125,692	1,118,018	7,674
Materials and supplies	3,897,996	5,138,548	4,451,324	687,224
Contractual services	604,169	796,448	757,414	39,034
Capital outlay	10,989,509	14,486,964	11,615,969	2,870,995
Total operating expenses	<u>16,345,601</u>	<u>21,547,652</u>	<u>17,942,725</u>	<u>3,604,927</u>
Operating income (loss)	<u>8,550,850</u>	<u>(6,448,277)</u>	<u>(10,279,754)</u>	<u>(3,831,477)</u>
Nonoperating revenues (expenses):				
Proceeds of bonds	1,040,180	630,856	320,161	(310,695)
Principal retirement	(1,486,187)	(1,971,574)	(1,955,748)	15,826
Interest and fiscal charges	(117,049)	(154,300)	(154,048)	252
Intergovernmental revenue	12,063,427	7,316,312	3,713,047	(3,603,265)
Total nonoperating revenues (expenses).	<u>11,500,371</u>	<u>5,821,294</u>	<u>1,923,412</u>	<u>(3,897,882)</u>
Net income (loss) before transfers.	<u>20,051,221</u>	<u>(626,983)</u>	<u>(8,356,342)</u>	<u>(7,729,359)</u>
Transfers out	<u>(9,408)</u>	<u>(9,408)</u>	<u>(9,408)</u>	-
Total transfers	<u>(9,408)</u>	<u>(9,408)</u>	<u>(9,408)</u>	-
Net income (loss).	20,041,813	(636,391)	(8,365,750)	(7,729,359)
Fund deficit at beginning of year.	(3,278,319)	(3,278,319)	(3,278,319)	-
Prior year encumbrances appropriated	<u>6,695,182</u>	<u>6,695,182</u>	<u>6,695,182</u>	-
Fund equity (deficit) at end of year	<u>\$ 23,458,676</u>	<u>\$ 2,780,472</u>	<u>\$ (4,948,887)</u>	<u>\$ (7,729,359)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LANDFILL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 4,623,511	\$ 4,623,511	\$ 4,021,221	\$ (602,290)
Other	91,843	91,843	79,878	(11,965)
Total operating revenues	<u>4,715,354</u>	<u>4,715,354</u>	<u>4,101,099</u>	<u>(614,255)</u>
Operating expenses:				
Personal services	676,229	778,030	775,905	2,125
Materials and supplies	1,054,659	1,213,430	1,163,289	50,141
Contractual services	735,094	845,757	829,601	16,156
Capital outlay.	3,742,460	4,305,857	3,980,695	325,162
Total operating expenses	<u>6,208,442</u>	<u>7,143,074</u>	<u>6,749,490</u>	<u>393,584</u>
Operating income (loss).	<u>(1,493,088)</u>	<u>(2,427,720)</u>	<u>(2,648,391)</u>	<u>(220,671)</u>
Nonoperating revenues (expenses):				
Principal retirement	(10,282,118)	(11,830,008)	(11,794,140)	35,868
Proceeds of bonds	13,452,402	13,452,402	11,700,000	(1,752,402)
Interest revenue	32,244	32,244	28,044	(4,200)
Interest and fiscal charges	(191,214)	(220,000)	(220,000)	-
Total nonoperating revenues (expenses)	<u>3,011,314</u>	<u>1,434,638</u>	<u>(286,096)</u>	<u>(1,720,734)</u>
Net income (loss).	1,518,226	(993,082)	(2,934,487)	(1,941,405)
Fund equity at beginning of year.	6,294,479	6,294,479	6,294,479	-
Prior year encumbrances appropriated	<u>1,948,212</u>	<u>1,948,212</u>	<u>1,948,212</u>	<u>-</u>
Fund equity at end of year	<u>\$ 9,760,917</u>	<u>\$ 7,249,609</u>	<u>\$ 5,308,204</u>	<u>\$ (1,941,405)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY CARE FACILITY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 7,790,323	\$ 7,790,323	\$ 8,222,787	\$ 432,464
Other	7,926	7,926	8,366	440
Total operating revenues	<u>7,798,249</u>	<u>7,798,249</u>	<u>8,231,153</u>	<u>432,904</u>
Operating expenses:				
Personal services	6,628,523	6,724,947	6,723,486	1,461
Materials and supplies	1,071,626	1,087,215	1,043,081	44,134
Contractual services	740,232	751,000	716,318	34,682
Capital outlay	42,384	43,000	41,750	1,250
Total operating expenses	<u>8,482,765</u>	<u>8,606,162</u>	<u>8,524,635</u>	<u>81,527</u>
Operating income (loss)	<u>(684,516)</u>	<u>(807,913)</u>	<u>(293,482)</u>	<u>514,431</u>
Nonoperating expenses:				
Principal retirement	(33,808)	(34,300)	(34,300)	-
Interest and fiscal charges	(7,138)	(7,242)	(7,237)	5
Total nonoperating expenses	<u>(40,946)</u>	<u>(41,542)</u>	<u>(41,537)</u>	<u>5</u>
Net income (loss)	<u>(725,462)</u>	<u>(849,455)</u>	<u>(335,019)</u>	<u>514,436</u>
Fund equity at beginning of year	974,182	974,182	974,182	-
Prior year encumbrances appropriated	<u>150,136</u>	<u>150,136</u>	<u>150,136</u>	<u>-</u>
Fund equity at end of year	<u>\$ 398,856</u>	<u>\$ 274,863</u>	<u>\$ 789,299</u>	<u>\$ 514,436</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOG AND KENNEL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 215,822	\$ 215,822	\$ 224,997	\$ 9,175
Fines and forfeitures.	4,874	4,874	5,081	207
Reimbursements	304	304	317	13
Total revenues	<u>221,000</u>	<u>221,000</u>	<u>230,395</u>	<u>9,395</u>
Expenditures:				
Current:				
Health:				
Personal services	162,242	162,656	162,648	8
Materials and supplies.	57,386	57,533	45,260	12,273
Total expenditures	<u>219,628</u>	<u>220,189</u>	<u>207,908</u>	<u>12,281</u>
Excess (deficiency) of revenues over (under) expenditures	1,372	811	22,487	21,676
Fund balance, January 1	73,056	73,056	73,056	-
Prior year encumbrances appropriated	4,785	4,785	4,785	-
Fund balance, December 31	<u>\$ 79,213</u>	<u>\$ 78,652</u>	<u>\$ 100,328</u>	<u>\$ 21,676</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HOTEL-MOTEL TAX FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 2,540,000	\$ 2,540,000	\$ 1,466,427	\$ (1,073,573)
Total revenues	<u>2,540,000</u>	<u>2,540,000</u>	<u>1,466,427</u>	<u>(1,073,573)</u>
Expenditures:				
Current:				
Miscellaneous:				
Other	<u>2,940,000</u>	<u>880,000</u>	<u>753,847</u>	<u>126,153</u>
Total expenditures	<u>2,940,000</u>	<u>880,000</u>	<u>753,847</u>	<u>126,153</u>
Excess (deficiency) of revenues over (under) expenditures	(400,000)	1,660,000	712,580	(947,420)
Fund balance, January 1	<u>1,739,482</u>	<u>1,739,482</u>	<u>1,739,482</u>	<u>-</u>
Fund balance, December 31	<u>\$ 1,339,482</u>	<u>\$ 3,399,482</u>	<u>\$ 2,452,062</u>	<u>\$ (947,420)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN SERVICES FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 52,426	\$ 52,426	\$ 52,480	\$ 54
Intergovernmental	2,109,305	2,109,305	2,111,465	2,160
Total revenues	<u>2,161,731</u>	<u>2,161,731</u>	<u>2,163,945</u>	<u>2,214</u>
Expenditures:				
Current:				
Human services:				
Contractual services.	3,341,577	3,412,071	3,412,041	30
Total expenditures	<u>3,341,577</u>	<u>3,412,071</u>	<u>3,412,041</u>	<u>30</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(1,179,846)</u>	<u>(1,250,340)</u>	<u>(1,248,096)</u>	<u>2,244</u>
Other financing sources (uses):				
Transfers in	1,699,269	1,699,269	1,701,009	1,740
Transfers out.	<u>(614,193)</u>	<u>(627,150)</u>	<u>(625,000)</u>	<u>2,150</u>
Total other financing sources (uses)	<u>1,085,076</u>	<u>1,072,119</u>	<u>1,076,009</u>	<u>3,890</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	<u>(94,770)</u>	<u>(178,221)</u>	<u>(172,087)</u>	<u>6,134</u>
Fund deficit, January 1	<u>(141,606)</u>	<u>(141,606)</u>	<u>(141,606)</u>	<u>-</u>
Prior year encumbrances appropriated	<u>390,270</u>	<u>390,270</u>	<u>390,270</u>	<u>-</u>
Fund balance, December 31	<u>\$ 153,894</u>	<u>\$ 70,443</u>	<u>\$ 76,577</u>	<u>\$ 6,134</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILD SUPPORT ENFORCEMENT-ADMINISTRATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 350,528	\$ 350,528	\$ 359,929	\$ 9,401
Intergovernmental	1,329,472	1,329,472	1,365,129	35,657
Total revenues	<u>1,680,000</u>	<u>1,680,000</u>	<u>1,725,058</u>	<u>45,058</u>
Expenditures:				
Current:				
Human services:				
Personal services	1,260,979	1,281,412	1,253,726	27,686
Materials and supplies.	348,281	353,925	346,082	7,843
Contractual services.	272,126	276,535	275,321	1,214
Total expenditures	<u>1,881,386</u>	<u>1,911,872</u>	<u>1,875,129</u>	<u>36,743</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(201,386)</u>	<u>(231,872)</u>	<u>(150,071)</u>	<u>81,801</u>
Fund balance, January 1	340,953	340,953	340,953	-
Prior year encumbrances appropriated	<u>51,399</u>	<u>51,399</u>	<u>51,399</u>	<u>-</u>
Fund balance, December 31	<u>\$ 190,966</u>	<u>\$ 160,480</u>	<u>\$ 242,281</u>	<u>\$ 81,801</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LITTER CONTROL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 69,988	\$ 69,988	\$ 68,871	\$ (1,117)
Other	12	12	12	-
Total revenues	70,000	70,000	68,883	(1,117)
Expenditures:				
Current:				
Public works:				
Personal services.	42,602	42,439	38,985	3,454
Materials and supplies	21,516	21,434	20,380	1,054
Contractual services	2,710	2,700	2,700	-
Other.	11,861	11,815	10,822	993
Total expenditures	78,689	78,388	72,887	5,501
Excess (deficiency) of revenues over (under) expenditures	(8,689)	(8,388)	(4,004)	4,384
Fund deficit, January 1.	(10,895)	(10,895)	(10,895)	-
Prior year encumbrances appropriated	11,320	11,320	11,320	-
Fund deficit, December 31	\$ (8,264)	\$ (7,963)	\$ (3,579)	\$ 4,384

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 REAL ESTATE ASSESSMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 897,073	\$ 897,073	\$ 857,720	\$ (39,353)
Reimbursements	10,927	10,927	10,448	(479)
Total revenues	<u>908,000</u>	<u>908,000</u>	<u>868,168</u>	<u>(39,832)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	398,877	400,846	399,390	1,456
Materials and supplies.	60,125	60,422	43,743	16,679
Contractual services.	1,257,772	1,263,981	1,210,026	53,955
Capital outlay	11,703	11,760	5,760	6,000
Total expenditures	<u>1,728,477</u>	<u>1,737,009</u>	<u>1,658,919</u>	<u>78,090</u>
Excess (deficiency) of revenues over (under) expenditures	(820,477)	(829,009)	(790,751)	38,258
Fund balance, January 1.	135,004	135,004	135,004	-
Prior year encumbrances appropriated.	<u>741,361</u>	<u>741,361</u>	<u>741,361</u>	<u>-</u>
Fund balance, December 31	<u>\$ 55,888</u>	<u>\$ 47,356</u>	<u>\$ 85,614</u>	<u>\$ 38,258</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMPUTERIZATION-COMMON PLEAS COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 16,000	\$ 16,000	\$ 22,752	\$ 6,752
Total revenues	<u>16,000</u>	<u>16,000</u>	<u>22,752</u>	<u>6,752</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Materials and supplies	14,170	14,170	3,843	10,327
Contractual services	60,102	60,100	40,222	19,878
Capital outlay	<u>30,987</u>	<u>30,984</u>	<u>22,227</u>	<u>8,757</u>
Total expenditures	<u>105,259</u>	<u>105,254</u>	<u>66,292</u>	<u>38,962</u>
Excess (deficiency) of revenues over (under) expenditures	(89,259)	(89,254)	(43,540)	45,714
Fund balance, January 1	111,746	111,746	111,746	-
Prior year encumbrances appropriated	<u>175</u>	<u>175</u>	<u>175</u>	<u>-</u>
Fund balance, December 31	<u>\$ 22,662</u>	<u>\$ 22,667</u>	<u>\$ 68,381</u>	<u>\$ 45,714</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMPUTERIZATION-JUVENILE COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 12,000	\$ 12,000	\$ 11,285	\$ (715)
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>11,285</u>	<u>(715)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Materials and supplies	4,107	4,000	284	3,716
Contractual services	22,111	21,536	13,940	7,596
Capital outlay	<u>12,218</u>	<u>11,900</u>	-	<u>11,900</u>
Total expenditures	<u>38,436</u>	<u>37,436</u>	<u>14,224</u>	<u>23,212</u>
Excess (deficiency) of revenues over (under) expenditures	(26,436)	(25,436)	(2,939)	22,497
Fund balance, January 1	43,238	43,238	43,238	-
Prior year encumbrances appropriated	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Fund balance, December 31	<u>\$ 17,802</u>	<u>\$ 18,802</u>	<u>\$ 41,299</u>	<u>\$ 22,497</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMPUTERIZATION-PROBATE COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 5,940	\$ 5,940	\$ 5,820	\$ (120)
Total revenues	<u>5,940</u>	<u>5,940</u>	<u>5,820</u>	<u>(120)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	25,000	25,000	15,728	9,272
Other	<u>2,000</u>	<u>2,000</u>	<u>341</u>	<u>1,659</u>
Total expenditures	<u>27,000</u>	<u>27,000</u>	<u>16,069</u>	<u>10,931</u>
Excess (deficiency) of revenues over (under) expenditures	(21,060)	(21,060)	(10,249)	10,811
Fund balance, January 1	<u>30,287</u>	<u>30,287</u>	<u>30,287</u>	<u>-</u>
Fund balance, December 31	<u>\$ 9,227</u>	<u>\$ 9,227</u>	<u>\$ 20,038</u>	<u>\$ 10,811</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 TITLE ADMINISTRATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 300,129	\$ 300,129	\$ 292,609	\$ (7,520)
Reimbursements	452	452	441	(11)
Investment income	1,419	1,419	1,383	(36)
Total revenues	<u>302,000</u>	<u>302,000</u>	<u>294,433</u>	<u>(7,567)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	194,804	232,697	207,056	25,641
Materials and supplies	12,549	14,990	4,660	10,330
Contractual services	9,652	11,530	6,787	4,743
Total expenditures	<u>217,005</u>	<u>259,217</u>	<u>218,503</u>	<u>40,714</u>
Excess (deficiency) of revenues over (under) expenditures	84,995	42,783	75,930	33,147
Other financing uses:				
Transfers out	(146,503)	(175,000)	(175,000)	-
Total other financing uses	<u>(146,503)</u>	<u>(175,000)</u>	<u>(175,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	(61,508)	(132,217)	(99,070)	33,147
Fund balance, January 1	211,086	211,086	211,086	-
Prior year encumbrances appropriated	6,311	6,311	6,311	-
Fund balance, December 31	<u>\$ 155,889</u>	<u>\$ 85,180</u>	<u>\$ 118,327</u>	<u>\$ 33,147</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMPUTERIZATION-COUNTY COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 26,000	\$ 26,000	\$ 18,670	\$ (7,330)
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>18,670</u>	<u>(7,330)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Materials and supplies	7,500	7,500	2,452	5,048
Contractual services	11,500	11,500	697	10,803
Capital outlay	<u>28,000</u>	<u>28,000</u>	-	<u>28,000</u>
Total expenditures	<u>47,000</u>	<u>47,000</u>	<u>3,149</u>	<u>43,851</u>
Excess (deficiency) of revenues over (under) expenditures	(21,000)	(21,000)	15,521	36,521
Fund balance, January 1	<u>144,435</u>	<u>144,435</u>	<u>144,435</u>	<u>-</u>
Fund balance, December 31	<u>\$ 123,435</u>	<u>\$ 123,435</u>	<u>\$ 159,956</u>	<u>\$ 36,521</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY RECORDER EQUIPMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 78,957	\$ 78,957	\$ 53,622	\$ (25,335)
Total revenues	<u>78,957</u>	<u>78,957</u>	<u>53,622</u>	<u>(25,335)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Materials and supplies.	15,773	13,000	6,944	6,056
Contractual services.	72,118	59,440	44,159	15,281
Capital outlay	<u>22,317</u>	<u>18,394</u>	<u>10,578</u>	<u>7,816</u>
Total expenditures	<u>110,208</u>	<u>90,834</u>	<u>61,681</u>	<u>29,153</u>
Excess (deficiency) of revenues over (under) expenditures	(31,251)	(11,877)	(8,059)	3,818
Other financing sources:				
Transfers in.	<u>11,043</u>	<u>11,043</u>	<u>7,500</u>	<u>(3,543)</u>
Total other financing sources	<u>11,043</u>	<u>11,043</u>	<u>7,500</u>	<u>(3,543)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).	(20,208)	(834)	(559)	275
Fund balance, January 1	844	844	844	-
Prior year encumbrances appropriated	<u>17,208</u>	<u>17,208</u>	<u>17,208</u>	<u>-</u>
Fund balance (deficit), December 31	<u>\$ (2,156)</u>	<u>\$ 17,218</u>	<u>\$ 17,493</u>	<u>\$ 275</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY COURT-CAPITAL IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 190,000	\$ 190,000	\$ 244,588	\$ 54,588
Total revenues	<u>190,000</u>	<u>190,000</u>	<u>244,588</u>	<u>54,588</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Materials and supplies	6,000	6,000	-	6,000
Contractual services	51,688	51,688	21,688	30,000
Capital outlay	<u>350,000</u>	<u>350,000</u>	<u>-</u>	<u>350,000</u>
Total expenditures	<u>407,688</u>	<u>407,688</u>	<u>21,688</u>	<u>386,000</u>
Excess (deficiency) of revenues over (under) expenditures	(217,688)	(217,688)	222,900	440,588
Fund balance, January 1	574,360	574,360	574,360	-
Prior year encumbrances appropriated	<u>21,688</u>	<u>21,688</u>	<u>21,688</u>	<u>-</u>
Fund balance, December 31	<u>\$ 378,360</u>	<u>\$ 378,360</u>	<u>\$ 818,948</u>	<u>\$ 440,588</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF FEDERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 5,051	\$ 5,051	\$ 22,935	\$ 17,884
Intergovernmental	85,557	85,557	388,518	302,961
Reimbursements	4,286	4,286	19,464	15,178
Other	1,106	1,106	5,025	3,919
Total revenues	<u>96,000</u>	<u>96,000</u>	<u>435,942</u>	<u>339,942</u>
Expenditures:				
Current:				
Public safety:				
Personal services	15,852	74,491	73,378	1,113
Materials and supplies	12,680	57,435	38,305	19,130
Capital outlay	59,229	297,000	297,000	-
Other	6,694	10,830	859	9,971
Total expenditures	<u>94,455</u>	<u>439,756</u>	<u>409,542</u>	<u>30,214</u>
Excess (deficiency) of revenues over (under) expenditures	1,545	(343,756)	26,400	370,156
Fund balance, January 1.	11,739	11,739	11,739	-
Prior year encumbrances appropriated.	<u>830</u>	<u>830</u>	<u>830</u>	<u>-</u>
Fund balance (deficit), December 31.	<u>\$ 14,114</u>	<u>\$ (331,187)</u>	<u>\$ 38,969</u>	<u>\$ 370,156</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 YOUTH VIOLENCE REDUCTION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 195,000	\$ 195,000	\$ 98,477	\$ (96,523)
Total revenues	<u>195,000</u>	<u>195,000</u>	<u>98,477</u>	<u>(96,523)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	87,441	52,718	47,903	4,815
Contractual services.	<u>116,992</u>	<u>70,534</u>	<u>79,371</u>	<u>(8,837)</u>
Total expenditures	<u>204,433</u>	<u>123,252</u>	<u>127,274</u>	<u>(4,022)</u>
Excess (deficiency) of revenues over (under) expenditures	(9,433)	71,748	(28,797)	(100,545)
Fund deficit, January 1	(44,845)	(44,845)	(44,845)	-
Prior year encumbrances appropriated.	<u>23,970</u>	<u>23,970</u>	<u>23,970</u>	<u>-</u>
Fund balance (deficit), December 31	<u>\$ (30,308)</u>	<u>\$ 50,873</u>	<u>\$ (49,672)</u>	<u>\$ (100,545)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DYS REHABILITATION CENTER FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 487,927	\$ 487,927
Total revenues	<u>-</u>	<u>-</u>	<u>487,927</u>	<u>487,927</u>
Expenditures:				
Current:				
Public safety:				
Personal services	270,994	270,994	54,624	216,370
Contractual services	449,006	449,006	90,506	358,500
Total expenditures	<u>720,000</u>	<u>720,000</u>	<u>145,130</u>	<u>574,870</u>
Excess (deficiency) of revenues over (under) expenditures	(720,000)	(720,000)	342,797	1,062,797
Fund balance, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), December 31	<u>\$ (720,000)</u>	<u>\$ (720,000)</u>	<u>\$ 342,797</u>	<u>\$ 1,062,797</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FELONY DELINQUENT CARE/CUSTODY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 583,825	\$ 583,825	\$ 809,363	\$ 225,538
Total revenues	<u>583,825</u>	<u>583,825</u>	<u>809,363</u>	<u>225,538</u>
Expenditures:				
Current:				
Public safety:				
Personal services	517,503	507,595	398,892	108,703
Materials and supplies.	20,640	20,245	2,617	17,628
Contractual services.	351,189	344,465	296,881	47,584
Other	<u>5,272</u>	<u>5,171</u>	<u>1,651</u>	<u>3,520</u>
Total expenditures	<u>894,604</u>	<u>877,476</u>	<u>700,041</u>	<u>177,435</u>
Excess (deficiency) of revenues over (under) expenditures	(310,779)	(293,651)	109,322	402,973
Fund balance, January 1.	1,328,219	1,328,219	1,328,219	-
Prior year encumbrances appropriated.	<u>32,009</u>	<u>32,009</u>	<u>32,009</u>	<u>-</u>
Fund balance, December 31	<u>\$ 1,049,449</u>	<u>\$ 1,066,577</u>	<u>\$ 1,469,550</u>	<u>\$ 402,973</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY DEVELOPMENT BLOCK GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 977,207	\$ 977,207	\$ 627,029	\$ (350,178)
Reimbursements	13,501	13,501	8,663	(4,838)
Investment income	8,821	8,821	5,660	(3,161)
Other	148,971	148,971	95,588	(53,383)
Total revenues	<u>1,148,500</u>	<u>1,148,500</u>	<u>736,940</u>	<u>(411,560)</u>
Expenditures:				
Current:				
Economic development and assistance:				
Materials and supplies	10,159	10,500	9,202	1,298
Contractual services	750,862	776,074	681,078	94,996
Other	331,373	342,500	210,493	132,007
Total expenditures	<u>1,092,394</u>	<u>1,129,074</u>	<u>900,773</u>	<u>228,301</u>
Excess (deficiency) of revenues over (under) expenditures	56,106	19,426	(163,833)	(183,259)
Fund balance, January 1	245,477	245,477	245,477	-
Prior year encumbrances appropriated	<u>259,189</u>	<u>259,189</u>	<u>259,189</u>	<u>-</u>
Fund balance, December 31	<u>\$ 560,772</u>	<u>\$ 524,092</u>	<u>\$ 340,833</u>	<u>\$ (183,259)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY ROTARY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Fund balance, January 1.	\$ 50,578	\$ 50,578	\$ 50,578	\$ -
Fund balance, December 31	<u>\$ 50,578</u>	<u>\$ 50,578</u>	<u>\$ 50,578</u>	<u>\$ -</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY CORRECTIONS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 160,000	\$ 160,000	\$ 139,386	\$ (20,614)
Total revenues	<u>160,000</u>	<u>160,000</u>	<u>139,386</u>	<u>(20,614)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	<u>96,243</u>	<u>96,243</u>	<u>81,824</u>	<u>14,419</u>
Total expenditures	<u>96,243</u>	<u>96,243</u>	<u>81,824</u>	<u>14,419</u>
Excess (deficiency) of revenues over (under) expenditures	63,757	63,757	57,562	(6,195)
Other financing uses:				
Other financing uses.	<u>(61,972)</u>	<u>(61,972)</u>	<u>(59,972)</u>	<u>2,000</u>
Total other financing uses	<u>(61,972)</u>	<u>(61,972)</u>	<u>(59,972)</u>	<u>2,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).	1,785	1,785	(2,410)	(4,195)
Fund balance, January 1	<u>25,991</u>	<u>25,991</u>	<u>25,991</u>	<u>-</u>
Fund balance, December 31	<u>\$ 27,776</u>	<u>\$ 27,776</u>	<u>\$ 23,581</u>	<u>\$ (4,195)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL ELECTIONS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Capital outlay	\$ -	\$ 17,349	\$ 17,349	\$ -
Total expenditures	<u>-</u>	<u>17,349</u>	<u>17,349</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(17,349)	(17,349)	-
Fund balance, January 1	<u>17,350</u>	<u>17,350</u>	<u>17,350</u>	<u>-</u>
Fund balance, December 31	<u>\$ 17,350</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CRIME VICTIM ASSISTANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 122,427	\$ 122,427	\$ 143,503	\$ 21,076
Other	5,573	5,573	6,532	959
Total revenues	<u>128,000</u>	<u>128,000</u>	<u>150,035</u>	<u>22,035</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	116,524	123,285	123,282	3
Materials and supplies.	16,174	17,112	12,203	4,909
Other.	22,684	24,000	19,278	4,722
Total expenditures	<u>155,382</u>	<u>164,397</u>	<u>154,763</u>	<u>9,634</u>
Excess (deficiency) of revenues over (under) expenditures	(27,382)	(36,397)	(4,728)	31,669
Other financing uses:				
Miscellaneous.	-	-	(7,160)	(7,160)
Total other financing uses.	<u>-</u>	<u>-</u>	<u>(7,160)</u>	<u>(7,160)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).	(27,382)	(36,397)	(11,888)	24,509
Fund balance, January 1.	43,314	43,314	43,314	-
Prior year encumbrances appropriated.	<u>1,382</u>	<u>1,382</u>	<u>1,382</u>	<u>-</u>
Fund balance, December 31	<u>\$ 17,314</u>	<u>\$ 8,299</u>	<u>\$ 32,808</u>	<u>\$ 24,509</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SENIOR CITIZENS LEVY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 847,537	\$ 847,537	\$ 860,350	\$ 12,813
Total revenues	<u>847,537</u>	<u>847,537</u>	<u>860,350</u>	<u>12,813</u>
Expenditures:				
Current:				
Human services:				
Contractual services.	<u>847,537</u>	<u>860,292</u>	<u>860,292</u>	<u>-</u>
Total expenditures	<u>847,537</u>	<u>860,292</u>	<u>860,292</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(12,755)	58	12,813
Fund balance, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), December 31.	<u>\$ -</u>	<u>\$ (12,755)</u>	<u>\$ 58</u>	<u>\$ 12,813</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY SOLID WASTE DISTRICT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ -	\$ -	\$ 271,156	\$ 271,156
Intergovernmental	-	-	52,847	52,847
Other	-	-	7,313	7,313
Total revenues	<u>-</u>	<u>-</u>	<u>331,316</u>	<u>331,316</u>
Expenditures:				
Current:				
Health:				
Personal services	-	86,575	62,808	23,767
Materials and supplies.	-	60,418	37,589	22,829
Contractual services.	-	291,859	269,193	22,666
Capital outlay	-	21,600	13,600	8,000
Other	-	1,400	1,200	200
Total expenditures	<u>-</u>	<u>461,852</u>	<u>384,390</u>	<u>77,462</u>
Excess (deficiency) of revenues over (under) expenditures	-	(461,852)	(53,074)	408,778
Fund deficit, January 1.	(6,731)	(6,731)	(6,731)	-
Prior year encumbrances appropriated.	<u>74,339</u>	<u>74,339</u>	<u>74,339</u>	<u>-</u>
Fund balance (deficit), December 31	<u>\$ 67,608</u>	<u>\$ (394,244)</u>	<u>\$ 14,534</u>	<u>\$ 408,778</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BENCHMARK DRUG COURT PROGRAM FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 131,594	\$ 131,594
Total revenues	<u>-</u>	<u>-</u>	<u>131,594</u>	<u>131,594</u>
Expenditures:				
Current:				
Health:				
Personal services	-	84,040	74,343	9,697
Materials and supplies.	-	9,500	4,295	5,205
Contractual services.	-	134,599	120,160	14,439
Total expenditures	<u>-</u>	<u>228,139</u>	<u>198,798</u>	<u>29,341</u>
Excess (deficiency) of revenues over (under) expenditures	-	(228,139)	(67,204)	160,935
Fund deficit, January 1.	(90,044)	(90,044)	(90,044)	-
Prior year encumbrances appropriated.	<u>78,825</u>	<u>78,825</u>	<u>78,825</u>	<u>-</u>
Fund deficit, December 31.	<u>\$ (11,219)</u>	<u>\$ (239,358)</u>	<u>\$ (78,423)</u>	<u>\$ 160,935</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DITCH MAINTENANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments	\$ 4,000	\$ 4,000	\$ 5,527	\$ 1,527
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>5,527</u>	<u>1,527</u>
Expenditures:				
Current:				
Public works:				
Materials and supplies	22,110	4,894	4,894	-
Contractual services	<u>12,225</u>	<u>2,706</u>	<u>2,706</u>	-
Total expenditures.	<u>34,335</u>	<u>7,600</u>	<u>7,600</u>	-
Excess (deficiency) of revenues over (under) expenditures.	(30,335)	(3,600)	(2,073)	1,527
Other financing uses:				
Operating transfers out	-	-	(25,830)	(25,830)
Total other financing uses.	<u>-</u>	<u>-</u>	<u>(25,830)</u>	<u>(25,830)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).	(30,335)	(3,600)	(27,903)	(24,303)
Fund balance, January 1.	<u>27,903</u>	<u>27,903</u>	<u>27,903</u>	-
Fund balance (deficit), December 31	<u>\$ (2,432)</u>	<u>\$ 24,303</u>	<u>\$ -</u>	<u>\$ (24,303)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY EMERGENCY MANAGEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 745,975	\$ 745,975	\$ 226,248	\$ (519,727)
Other	159,055	159,055	48,240	(110,815)
Total revenues	<u>905,030</u>	<u>905,030</u>	<u>274,488</u>	<u>(630,542)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	107,268	108,434	108,379	55
Materials and supplies	42,741	43,206	31,290	11,916
Contractual services	60,866	61,528	66,315	(4,787)
Capital outlay	378,390	382,504	117,116	265,388
Other	33,061	33,420	1,688	31,732
Total expenditures	<u>622,326</u>	<u>629,092</u>	<u>324,788</u>	<u>304,304</u>
Excess (deficiency) of revenues over (under) expenditures	282,704	275,938	(50,300)	(326,238)
Fund balance, January 1	163,657	163,657	163,657	-
Prior year encumbrances appropriated	<u>38,887</u>	<u>38,887</u>	<u>38,887</u>	<u>-</u>
Fund balance, December 31	<u>\$ 485,248</u>	<u>\$ 478,482</u>	<u>\$ 152,244</u>	<u>\$ (326,238)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOMESTIC SHELTERS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 20,000	\$ 20,000	\$ 16,448	\$ (3,552)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>16,448</u>	<u>(3,552)</u>
Expenditures:				
Current:				
Health:				
Contractual services	<u>22,000</u>	<u>22,000</u>	<u>22,001</u>	<u>(1)</u>
Total expenditures.	<u>22,000</u>	<u>22,000</u>	<u>22,001</u>	<u>(1)</u>
Excess (deficiency) of revenues over (under) expenditures.	(2,000)	(2,000)	(5,553)	(3,553)
Fund balance, January 1	<u>10,126</u>	<u>10,126</u>	<u>10,126</u>	<u>-</u>
Fund balance, December 31	<u>\$ 8,126</u>	<u>\$ 8,126</u>	<u>\$ 4,573</u>	<u>\$ (3,553)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PUBLIC DEFENDER FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Public safety:				
Personal services	\$ 379,006	\$ 377,236	\$ 373,567	\$ 3,669
Materials and supplies	15,678	15,605	13,432	2,173
Contractual services	263,431	262,201	246,713	15,488
Total expenditures	<u>658,115</u>	<u>655,042</u>	<u>633,712</u>	<u>21,330</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(658,115)</u>	 <u>(655,042)</u>	 <u>(633,712)</u>	 <u>21,330</u>
 Other financing sources:				
Transfers in	<u>575,000</u>	<u>575,000</u>	<u>620,000</u>	<u>45,000</u>
Total other financing sources	<u>575,000</u>	<u>575,000</u>	<u>620,000</u>	<u>45,000</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	 <u>(83,115)</u>	 <u>(80,042)</u>	 <u>(13,712)</u>	 <u>66,330</u>
 Fund deficit, January 1	 <u>(960)</u>	 <u>(960)</u>	 <u>(960)</u>	 <u>-</u>
Prior year encumbrances appropriated	<u>23,579</u>	<u>23,579</u>	<u>23,579</u>	<u>-</u>
 Fund balance (deficit), December 31	 <u>\$ (60,496)</u>	 <u>\$ (57,423)</u>	 <u>\$ 8,907</u>	 <u>\$ 66,330</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SUPPORTED LIVING FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 474,000	\$ 474,000	\$ 239,048	\$ (234,952)
Total revenues	<u>474,000</u>	<u>474,000</u>	<u>239,048</u>	<u>(234,952)</u>
Expenditures:				
Current:				
Health:				
Contractual services.	<u>867,680</u>	<u>838,276</u>	<u>456,618</u>	<u>381,658</u>
Total expenditures	<u>867,680</u>	<u>838,276</u>	<u>456,618</u>	<u>381,658</u>
Excess (deficiency) of revenues over (under) expenditures	(393,680)	(364,276)	(217,570)	146,706
Fund balance, January 1	340,086	340,086	340,086	-
Prior year encumbrances appropriated.	<u>96,680</u>	<u>96,680</u>	<u>96,680</u>	<u>-</u>
Fund balance, December 31	<u>\$ 43,086</u>	<u>\$ 72,490</u>	<u>\$ 219,196</u>	<u>\$ 146,706</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 INDIGENT GUARDIANSHIP FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 18,500	\$ 18,500	\$ 20,826	\$ 2,326
Total revenues	<u>18,500</u>	<u>18,500</u>	<u>20,826</u>	<u>2,326</u>
Expenditures:				
Current:				
Health:				
Materials and supplies	<u>23,000</u>	<u>23,000</u>	<u>15,335</u>	<u>7,665</u>
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>15,335</u>	<u>7,665</u>
Excess (deficiency) of revenues over (under) expenditures	(4,500)	(4,500)	5,491	9,991
Fund balance, January 1	<u>8</u>	<u>8</u>	<u>8</u>	<u>-</u>
Fund balance (deficit), December 31	<u>\$ (4,492)</u>	<u>\$ (4,492)</u>	<u>\$ 5,499</u>	<u>\$ 9,991</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 INDIGENT DRIVERS ALCOHOL TREATMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 5,000	\$ 5,000	\$ 4,893	\$ (107)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>4,893</u>	<u>(107)</u>
Expenditures:				
Current:				
Health:				
Contractual services.	<u>2,500</u>	<u>2,500</u>	<u>550</u>	<u>1,950</u>
Total expenditures	<u>2,500</u>	<u>2,500</u>	<u>550</u>	<u>1,950</u>
Excess (deficiency) of revenues over (under) expenditures	2,500	2,500	4,343	1,843
Fund balance, January 1.	<u>87,259</u>	<u>87,259</u>	<u>87,259</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 89,759</u>	<u>\$ 89,759</u>	<u>\$ 91,602</u>	<u>\$ 1,843</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL ENFORCEMENT AND EDUCATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 9,000	\$ 9,000	\$ 2,319	\$ (6,681)
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>2,319</u>	<u>(6,681)</u>
Expenditures:				
Current:				
Public safety:				
Other	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>18,000</u>
Total expenditures	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>18,000</u>
Excess (deficiency) of revenues over (under) expenditures	(9,000)	(9,000)	2,319	11,319
Fund balance, January 1	<u>18,305</u>	<u>18,305</u>	<u>18,305</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 9,305</u>	<u>\$ 9,305</u>	<u>\$ 20,624</u>	<u>\$ 11,319</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DRUG ENFORCEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 8,000	\$ 8,000	\$ 2,825	\$ (5,175)
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>2,825</u>	<u>(5,175)</u>
Expenditures:				
Current:				
Public safety:				
Other	<u>22,678</u>	<u>22,078</u>	<u>12,162</u>	<u>9,916</u>
Total expenditures	<u>22,678</u>	<u>22,078</u>	<u>12,162</u>	<u>9,916</u>
Excess (deficiency) of revenues over (under) expenditures	(14,678)	(14,078)	(9,337)	4,741
Fund balance, January 1	<u>24,388</u>	<u>24,388</u>	<u>24,388</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 9,710</u>	<u>\$ 10,310</u>	<u>\$ 15,051</u>	<u>\$ 4,741</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL JUSTICE GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 6,744	\$ 6,744	\$ 5,957	\$ (787)
Intergovernmental	194,047	194,047	171,407	(22,640)
Other	24,209	24,209	21,385	(2,824)
Total revenues	<u>225,000</u>	<u>225,000</u>	<u>198,749</u>	<u>(26,251)</u>
Expenditures:				
Current:				
Public safety				
Other	<u>300,000</u>	<u>305,000</u>	<u>172,735</u>	<u>132,265</u>
Total expenditures	<u>300,000</u>	<u>305,000</u>	<u>172,735</u>	<u>132,265</u>
Excess (deficiency) of revenues over (under) expenditures	(75,000)	(80,000)	26,014	106,014
Fund balance, January 1	<u>57,628</u>	<u>57,628</u>	<u>57,628</u>	<u>-</u>
Fund balance (deficit), December 31	<u>\$ (17,372)</u>	<u>\$ (22,372)</u>	<u>\$ 83,642</u>	<u>\$ 106,014</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 TREASURER'S PREPAID INTEREST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Reimbursements	\$ 8	\$ 8	\$ 5	\$ (3)
Investment income	17,992	17,992	11,820	(6,172)
Total revenues	18,000	18,000	11,825	(6,175)
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	68,737	68,678	60,922	7,756
Materials and supplies.	9,500	9,500	5,287	4,213
Total expenditures	78,237	78,178	66,209	11,969
Excess (deficiency) of revenues over (under) expenditures	(60,237)	(60,178)	(54,384)	5,794
Fund balance, January 1.	156,139	156,139	156,139	-
Prior year encumbrances appropriated	59	59	59	-
Fund balance, December 31	\$ 95,961	\$ 96,020	\$ 101,814	\$ 5,794

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 D.R.E.T.A.C. FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 168,344	\$ 168,344	\$ 177,846	\$ 9,502
Reimbursements	1,656	1,656	1,750	94
Total revenues	<u>170,000</u>	<u>170,000</u>	<u>179,596</u>	<u>9,596</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	111,835	119,226	118,640	586
Materials and supplies.	24,318	25,925	12,456	13,469
Total expenditures	<u>136,153</u>	<u>145,151</u>	<u>131,096</u>	<u>14,055</u>
Excess (deficiency) of revenues over (under) expenditures	33,847	24,849	48,500	23,651
Fund balance, January 1	209,670	209,670	209,670	-
Prior year encumbrances appropriated.	352	352	352	-
Fund balance, December 31	<u>\$ 243,869</u>	<u>\$ 234,871</u>	<u>\$ 258,522</u>	<u>\$ 23,651</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Other	\$ 517	\$ 517	\$ 517	\$ -
Total expenditures.	<u>517</u>	<u>517</u>	<u>517</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.	(517)	(517)	(517)	-
Fund balance, January 1.	<u>517</u>	<u>517</u>	<u>517</u>	<u>-</u>
Fund balance, December 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOND RETIREMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Debt service:				
Principal retirement.	\$ 640,000	\$ 640,000	\$ 637,500	\$ 2,500
Interest and fiscal charges	431,000	431,000	429,677	1,323
Total expenditures.	<u>1,071,000</u>	<u>1,071,000</u>	<u>1,067,177</u>	<u>3,823</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,071,000)</u>	<u>(1,071,000)</u>	<u>(1,067,177)</u>	<u>3,823</u>
Other financing sources:				
Transfers in	<u>1,067,250</u>	<u>1,067,250</u>	<u>1,078,261</u>	<u>11,011</u>
Total other financing sources	<u>1,067,250</u>	<u>1,067,250</u>	<u>1,078,261</u>	<u>11,011</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	<u>(3,750)</u>	<u>(3,750)</u>	<u>11,084</u>	<u>14,834</u>
Fund balance, January 1	<u>272,534</u>	<u>272,534</u>	<u>272,534</u>	<u>-</u>
Fund balance, December 31	<u>\$ 268,784</u>	<u>\$ 268,784</u>	<u>\$ 283,618</u>	<u>\$ 14,834</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL ASSESSMENT BOND RETIREMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special assessments	\$ 670,275	\$ 670,275	\$ 659,125	\$ (11,150)
Total revenues	<u>670,275</u>	<u>670,275</u>	<u>659,125</u>	<u>(11,150)</u>
Expenditures:				
Debt service:				
Principal retirement	531,246	537,046	537,046	-
Interest and fiscal charges.	195,754	197,891	197,883	8
Other.	-	-	2,546	(2,546)
Total expenditures	<u>727,000</u>	<u>734,937</u>	<u>737,475</u>	<u>(2,538)</u>
Excess (deficiency) of revenues over (under) expenditures	(56,725)	(64,662)	(78,350)	(13,688)
Other financing sources:				
Transfers in.	<u>79,725</u>	<u>79,725</u>	<u>78,400</u>	<u>(1,325)</u>
Total other financing sources.	<u>79,725</u>	<u>79,725</u>	<u>78,400</u>	<u>(1,325)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	23,000	15,063	50	(15,013)
Fund balance, January 1	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund balance, December 31.	<u>\$ 23,001</u>	<u>\$ 15,064</u>	<u>\$ 51</u>	<u>\$ (15,013)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BUILDING CONSTRUCTION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Reimbursements	\$ -	\$ -	\$ 525	\$ 525
Other	-	-	105,864	105,864
Total revenues	<u>-</u>	<u>-</u>	<u>106,389</u>	<u>106,389</u>
Expenditures:				
Current:				
Capital outlay:				
Materials and supplies	18,000	4,000	1,429	2,571
Contractual services	-	1,055,672	866,530	189,142
Total expenditures.	<u>18,000</u>	<u>1,059,672</u>	<u>867,959</u>	<u>191,713</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(18,000)</u>	<u>(1,059,672)</u>	<u>(761,570)</u>	<u>298,102</u>
Other financing sources:				
Proceeds from sale of notes.	-	-	1,000,000	1,000,000
Transfers in	-	-	3,661	3,661
Total other financing sources	<u>-</u>	<u>-</u>	<u>1,003,661</u>	<u>1,003,661</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).	<u>(18,000)</u>	<u>(1,059,672)</u>	<u>242,091</u>	<u>1,301,763</u>
Fund balance, January 1.	<u>14,615</u>	<u>14,615</u>	<u>14,615</u>	<u>-</u>
Prior year encumbrances appropriated	<u>5,357</u>	<u>5,357</u>	<u>5,357</u>	<u>-</u>
Fund balance (deficit), December 31.	<u>\$ 1,972</u>	<u>\$ (1,039,700)</u>	<u>\$ 262,063</u>	<u>\$ 1,301,763</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DRAINAGE IMPROVEMENTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments	\$ 201,000	\$ 201,000	\$ -	\$ (201,000)
Total revenues	<u>201,000</u>	<u>201,000</u>	<u>-</u>	<u>(201,000)</u>
Expenditures:				
Current:				
Public works:				
Materials and supplies.	3,500	3,500	-	3,500
Contractual services.	<u>61,925</u>	<u>61,925</u>	<u>6,925</u>	<u>55,000</u>
Total expenditures	<u>65,425</u>	<u>65,425</u>	<u>6,925</u>	<u>58,500</u>
Excess (deficiency) of revenues over (under) expenditures.	135,575	135,575	(6,925)	(142,500)
Fund balance, January 1.	138,799	138,799	138,799	-
Prior year encumbrances appropriated.	<u>6,925</u>	<u>6,925</u>	<u>6,925</u>	<u>-</u>
Fund balance, December 31	<u>\$ 281,299</u>	<u>\$ 281,299</u>	<u>\$ 138,799</u>	<u>\$ (142,500)</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 KALAHARI PUBLIC IMPROVEMENTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 4,058	\$ 4,058	\$ 4,150	\$ 92
Investment income	57,349	57,349	58,653	1,304
Total revenues	<u>61,407</u>	<u>61,407</u>	<u>62,803</u>	<u>1,396</u>
Expenditures:				
Current:				
Public works:				
Contractual services	9,670,015	9,670,015	6,333,090	3,336,925
Other.	103,500	103,500	39,920	63,580
Total expenditures.	<u>9,773,515</u>	<u>9,773,515</u>	<u>6,373,010</u>	<u>3,400,505</u>
Excess (deficiency) of revenues over (under) expenditures.	(9,712,108)	(9,712,108)	(6,310,207)	3,401,901
Other financing sources:				
Proceeds from sale of notes.	9,875,560	9,875,560	10,100,000	(224,440)
Miscellaneous.	63,033	63,033	64,465	(1,432)
Total other financing sources.	<u>9,938,593</u>	<u>9,938,593</u>	<u>10,164,465</u>	<u>(225,872)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	226,485	226,485	3,854,258	3,176,029
Fund balance, January 1.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, December 31	<u>\$ 226,485</u>	<u>\$ 226,485</u>	<u>\$ 3,854,258</u>	<u>\$ 3,176,029</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 QUARRY LAKES PUBLIC IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 201,719	\$ 201,719	\$ 200,000	\$ (1,719)
Reimbursements	10,273	10,273	10,185	(88)
Investment income	17,811	17,811	17,660	(151)
Total revenues	<u>229,803</u>	<u>229,803</u>	<u>227,845</u>	<u>(1,958)</u>
Expenditures:				
Current:				
Public Works:				
Materials and supplies	11,869	11,850	4,178	7,672
Contractual services	149,239	149,000	144,182	4,818
Capital outlay	2,302,636	2,298,954	2,198,954	100,000
Debt Service:				
Principal retirement	2,504,004	2,500,000	2,500,000	-
Interest and fiscal charges	50,080	50,000	50,000	-
Total expenditures	<u>5,017,828</u>	<u>5,009,804</u>	<u>4,897,314</u>	<u>112,490</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,788,025)</u>	<u>(4,780,001)</u>	<u>(4,669,469)</u>	<u>110,532</u>
Other financing sources:				
Proceeds from sale of notes	2,370,197	2,370,197	2,350,000	(20,197)
Total other financing sources	<u>2,370,197</u>	<u>2,370,197</u>	<u>2,350,000</u>	<u>(20,197)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	<u>(2,417,828)</u>	<u>(2,409,804)</u>	<u>(2,319,469)</u>	<u>90,335</u>
Fund balance, January 1	25,598	25,598	25,598	-
Prior year encumbrances appropriated	<u>2,351,828</u>	<u>2,351,828</u>	<u>2,351,828</u>	<u>-</u>
Fund balance (deficit), December 31	<u>\$ (40,402)</u>	<u>\$ (32,378)</u>	<u>\$ 57,957</u>	<u>\$ 90,335</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 EMPLOYEE BENEFITS SELF INSURANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Operating revenues:				
Charges for services	\$ 5,950,453	\$ 5,950,453	\$ 6,185,390	\$ 234,937
Other	105,871	105,871	110,051	4,180
Total operating revenues	<u>6,056,324</u>	<u>6,056,324</u>	<u>6,295,441</u>	<u>239,117</u>
Operating expenses:				
Materials and supplies	120,147	140,622	136,173	4,449
Contractual services	436,003	510,306	431,314	78,992
Claims and judgements.	6,006,456	7,030,075	6,980,506	49,569
Total operating expenses	<u>6,562,606</u>	<u>7,681,003</u>	<u>7,547,993</u>	<u>133,010</u>
Net income (loss) before transfers	<u>(506,282)</u>	<u>(1,624,679)</u>	<u>(1,252,552)</u>	<u>372,127</u>
Transfers in.	<u>18,676</u>	<u>18,676</u>	<u>19,413</u>	<u>737</u>
Total transfers	<u>18,676</u>	<u>18,676</u>	<u>19,413</u>	<u>737</u>
Net income (loss)	<u>(487,606)</u>	<u>(1,606,003)</u>	<u>(1,233,139)</u>	<u>372,864</u>
Fund equity at beginning of year	<u>1,888,270</u>	<u>1,888,270</u>	<u>1,888,270</u>	<u>-</u>
Prior year encumbrances appropriated.	<u>20,606</u>	<u>20,606</u>	<u>20,606</u>	<u>-</u>
Fund equity at end of year.	<u>\$ 1,421,270</u>	<u>\$ 302,873</u>	<u>\$ 675,737</u>	<u>\$ 372,864</u>

ERIE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BLUECOAT EXPENDABLE TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 900	\$ 900	\$ 498	\$ (402)
Total revenues	<u>900</u>	<u>900</u>	<u>498</u>	<u>(402)</u>
Fund balance, January 1	<u>41,440</u>	<u>41,440</u>	<u>41,440</u>	<u>-</u>
Fund balance, December 31	<u>\$ 42,340</u>	<u>\$ 42,340</u>	<u>\$ 41,938</u>	<u>\$ (402)</u>

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STATISTICAL SECTION

ERIE COUNTY, OHIO

GOVERNMENTAL ACTIVITIES EXPENSES BY PROGRAM
AND GENERAL FUND EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS

<u>Expenses / Expenditures</u>	<u>2004</u>		<u>2003</u>		<u>2002</u>
	<u>Full Accrual</u>	<u>Modified Accrual</u>	<u>Full Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>
General government	\$ 15,133,450	\$ 14,059,559	\$ 13,972,937	\$ 13,341,324	\$ 12,089,283
Public safety	10,883,001	10,068,742	10,114,582	9,628,541	7,531,096
Public works	3,644,897	6,624,106	3,915,623	4,285,703	451,217
Health	7,752,486	7,374,286	7,029,247	7,239,228	192,630
Human services	13,820,685	13,343,714	14,285,539	14,378,824	609,119
Conservation and recreation	387,953	367,649	366,444	366,444	378,319
Economic development and assistance	805,844	793,539	603,759	603,759	-
Transportation	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Capital outlay	-	5,886,797	-	1,707,902	67,969
Debt service	790,720	4,742,263	636,282	1,675,479	99,876
Other / miscellaneous	806,895	794,574	1,619,823	1,619,823	-
Total	<u>\$ 54,025,931</u>	<u>\$ 64,055,229</u>	<u>\$ 52,544,236</u>	<u>\$ 54,847,027</u>	<u>\$ 21,419,509</u>

Source: Erie County Auditor.

Note: Data from fiscal years 1995-2002 represent general fund expenditures.
Data from fiscal years 2003-2004 represent governmental fund modified accrual expenditures and governmental activities full accrual expenses.

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
<u>Modified Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>
\$ 12,104,759	\$ 12,145,294	\$ 10,761,434	\$ 9,495,865	\$ 8,302,447	\$ 8,525,545	\$ 7,572,599
7,883,625	6,987,764	6,278,029	7,395,967	5,800,747	5,643,704	5,405,790
576,714	1,138,923	629,508	448,888	407,624	187,286	127,979
152,919	137,053	106,644	113,765	149,549	111,203	98,414
508,091	437,553	2,104,627	1,726,794	1,210,666	651,129	846,916
388,186	117,520	113,000	256,102	326,531	371,474	-
-	-	-	-	-	-	-
-	-	29,847	-	-	-	-
-	-	18,570	-	-	-	-
-	715,677	745,248	562,385	916,307	14,394	-
65,528	64,195	65,529	-	-	-	-
212,465	30,072	1,231,476	465,420	7,014	1,444,751	1,349,889
<u>\$ 21,892,287</u>	<u>\$ 21,774,051</u>	<u>\$ 22,083,912</u>	<u>\$ 20,465,186</u>	<u>\$ 17,120,885</u>	<u>\$ 16,949,486</u>	<u>\$ 15,401,587</u>

ERIE COUNTY, OHIO

GOVERNMENTAL ACTIVITIES REVENUES BY SOURCE
AND GENERAL FUND REVENUES BY SOURCE

LAST TEN FISCAL YEARS

Revenues	2004		2003		2002
	Full Accrual	Modified Accrual	Full Accrual	Modified Accrual	Modified Accrual
<u>Program revenues</u>					
Charges for services and sales	\$ 8,183,564	n/a	\$ 10,520,679	n/a	n/a
Operating grants and contributions	18,819,954	n/a	17,670,092	n/a	n/a
Capital grants and contributions	200,000	n/a	216,512	n/a	n/a
<u>General revenues</u>					
Taxes	24,627,365	\$ 24,410,270	22,052,763	\$ 22,207,328	\$ 15,234,846
Charges for services	-	5,320,398	-	5,137,999	1,435,962
Licenses and permits	-	160,800	-	9,738	7,996
Fines and forfeitures	-	681,387	-	771,959	715,834
Intergovernmental	2,847,235	21,613,136	2,457,921	20,929,831	3,393,116
Special assessments	-	815,600	-	864,855	424,758
Investment income	862,142	862,142	1,099,049	957,520	1,089,657
Rental income	-	143,518	-	163,648	166,036
Reimbursements	-	1,826,754	-	1,382,082	-
Other / miscellaneous	468,355	468,355	1,446,627	1,271,515	1,343,982
Total	\$ 56,008,615	\$ 56,302,360	\$ 55,463,643	\$ 53,696,475	\$ 23,812,187

Source: Erie County Auditor.

Note: Data from fiscal years 1995-2002 represent general fund modified accrual revenues.
Data from fiscal years 2003-2004 represent governmental fund modified accrual revenues and governmental activities full accrual revenues.

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
<u>Modified Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>	<u>Modified Accrual</u>
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
\$ 14,510,752	\$ 14,357,817	\$ 13,948,058	\$ 13,198,122	\$ 12,433,605	\$ 12,229,588	\$ 11,669,791
1,846,460	1,336,575	1,475,458	1,429,798	1,525,036	1,229,001	1,242,496
7,885	9,097	9,912	10,304	12,027	12,200	12,150
766,045	564,443	519,653	479,475	428,657	474,275	409,613
2,897,520	3,214,586	2,823,675	2,966,011	2,546,557	2,023,098	1,896,716
80,008	50,177	16,629	-	-	-	-
1,837,799	2,360,961	2,162,012	2,428,958	1,985,130	2,117,606	2,187,128
177,754	179,154	-	-	-	-	-
-	-	-	-	-	-	-
911,632	930,921	1,251,774	148,794	33,932	1,357,383	1,100,402
<u>\$ 23,035,855</u>	<u>\$ 23,003,731</u>	<u>\$ 22,207,171</u>	<u>\$ 20,661,462</u>	<u>\$ 18,964,944</u>	<u>\$ 19,443,151</u>	<u>\$ 18,518,296</u>

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ERIE COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

Fiscal Year	Current Taxes Levied	Current Taxes Collected	Percent of Current Tax Levy Collected	Delinquent Taxes Collected	Total Taxes Collected	Percent of Total Taxes Collected to Current Taxes Levied	Accumulated Delinquencies
2004	\$ 3,125,778	\$ 3,044,090	97.39%	\$ 92,850	\$ 3,136,940	100.36%	\$ 138,415
2003	3,063,218	2,948,064	96.24%	107,960	3,056,024	99.77%	120,780
2002	3,035,598	2,977,719	98.09%	98,423	3,076,142	101.34%	62,901
2001	3,052,476	2,981,358	96.03%	84,339	3,015,632	98.79%	89,417
2000	2,975,421	2,869,210	96.43%	88,784	2,957,994	99.41%	175,539
1999	2,948,062	2,856,984	96.91%	104,889	2,961,873	100.47%	177,371
1998	2,881,137	2,711,914	94.13%	81,877	2,793,791	96.97%	167,306
1997	2,620,843	2,550,342	97.31%	72,066	2,622,408	100.06%	137,049
1996	2,813,882	2,741,178	97.42%	93,371	2,834,549	100.73%	97,134
1995	2,875,933	2,817,077	97.95%	87,892	2,904,969	101.01%	113,812

Source: Erie County Auditor.

ERIE COUNTY, OHIO

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

Fiscal Year	Real Property		General Personal Property	
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (2)
2004	\$ 1,681,904,050	\$ 4,805,440,143	\$ 195,791,782	\$ 783,167,128
2003	1,660,905,240	4,745,443,543	193,686,602	774,746,408
2002	1,410,457,570	4,029,878,771	205,392,223	821,568,892
2001	1,354,302,480	3,869,435,657	204,653,773	818,615,092
2000	1,175,836,450	3,359,532,714	195,011,075	780,044,300
1999	1,154,113,100	3,297,466,000	180,529,026	722,116,104
1998	1,014,287,240	2,897,963,543	172,933,838	691,735,352
1997	980,944,740	2,802,699,257	161,143,682	644,574,728
1996	970,247,560	2,772,135,886	156,999,096	376,496,633
1995	791,270,511	2,260,772,889	172,837,982	414,479,572

Source: Erie County Auditor.

- (1) Real property is assessed at 35% of estimated actual value.
- (2) General personal property is assessed at 25% of estimated actual value.
- (3) Public utility personal property is assessed at 88% of estimated actual value.

Public Utility Personal Property		Total		Percent of Assessed Value to Estimated Actual Value
Assessed Value	Estimated Actual Value (3)	Assessed Value	Estimated Actual Value	
\$ 77,740,000	\$ 88,340,909	\$ 1,955,435,832	\$ 5,676,948,180	34.45%
79,819,050	90,703,466	1,934,410,892	5,610,893,417	34.48%
82,149,870	93,352,125	1,697,999,663	4,944,799,788	34.34%
101,321,800	115,138,409	1,660,278,053	4,803,189,158	34.57%
107,571,880	122,240,773	1,478,419,405	4,261,817,787	34.69%
103,396,910	117,496,489	1,438,039,036	4,137,078,593	34.76%
98,893,220	112,378,659	1,286,114,298	3,702,077,554	34.74%
97,459,610	110,749,557	1,239,548,032	3,558,023,542	34.84%
111,230,030	222,464,460	1,238,476,686	3,371,096,979	36.74%
142,799,835	285,599,670	1,106,908,328	2,960,852,131	37.38%

ERIE COUNTY, OHIO

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)

LAST TEN FISCAL YEARS

<u>Government Entity</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<u>COUNTY</u>				
General Operations	\$ 2.30	\$ 2.30	\$ 2.30	\$ 2.30
County Board of MRDD	3.00	3.00	2.50	2.50
Senior Citizens Levy	0.50	0.50	0.50	0.50
Bond Retirement	-	-	-	-
Total	<u>5.80</u>	<u>5.80</u>	<u>5.30</u>	<u>5.30</u>
A.D.A.M.H.S. Board	1.00	1.00	1.00	1.00
Health District	1.00	1.00	1.00	1.00
Metro Parks Board	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL COUNTY	<u>\$ 8.80</u>	<u>\$ 8.80</u>	<u>\$ 8.30</u>	<u>\$ 8.30</u>
<u>CITIES</u>				
Bellevue City	\$ 6.10	\$ 6.10	\$ 6.10	\$ 6.10
Huron City	4.90	4.90	4.90	4.90
Sandusky City	4.95	4.95	5.51	5.51
Vermilion City	10.75	10.75	10.75	10.75
<u>VILLAGES</u>				
Bay View Village	16.00	16.00	16.00	16.00
Berlin Heights Village	11.50	11.50	11.50	11.50
Castalia Village	10.66	10.66	10.66	10.66
Kelleys Island Village	8.65	8.65	10.15	15.65
Milan Village	8.80	8.80	8.80	8.80
<u>TOWNSHIPS</u>				
Berlin Township	6.30	6.30	6.30	5.30
Florence Township	6.10	6.10	6.10	6.10
Groton Township	5.75	5.75	5.75	5.75
Huron Township	5.14	5.14	5.14	5.14
Margaretta Township	10.65	10.65	10.65	10.65
Milan Township	5.30	5.30	5.30	5.30
Oxford Township	4.50	4.50	4.50	4.50
Perkins Township	10.20	10.20	10.20	10.20
Vermilion Township	4.10	4.10	4.10	4.10
<u>SCHOOL DISTRICTS</u>				
Bellevue CSD	38.80	38.80	39.30	40.00
Berlin-Milan LSD	57.30	57.30	58.15	58.15
EHOVE JVSD	3.95	3.95	3.95	3.95
Firelands LSD	47.49	47.62	51.09	51.30
Huron CSD	66.35	66.35	66.83	66.83
Kelleys Island LSD	15.55	15.55	16.35	18.02
Margaretta LSD	56.80	56.80	56.80	56.80
Monroeville LSD	46.80	46.90	48.10	48.50
Perkins LSD	60.90	60.90	60.90	60.90
Sandusky CSD	70.55	70.55	65.20	65.20
Vermilion LSD	63.35	63.35	64.00	65.75
Western Reserve LSD	34.35	34.35	34.60	34.60

Source: Erie County Auditor.

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
\$	2.30	\$ 2.30	\$ 2.30	\$ 2.30	\$ 2.30	\$ 2.30
	2.50	2.50	2.50	2.50	2.50	2.50
	0.50	0.50	0.50	-	-	-
	-	-	-	-	-	0.20
	<u>5.30</u>	<u>5.30</u>	<u>5.30</u>	<u>4.80</u>	<u>4.80</u>	<u>5.00</u>
	1.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	1.00	1.00	1.00
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
\$	<u>8.30</u>	<u>8.30</u>	<u>8.30</u>	<u>7.80</u>	<u>7.80</u>	<u>8.00</u>
\$	6.10	\$ -	\$ -	\$ -	\$ -	\$ -
	4.90	4.90	4.40	4.40	6.80	6.80
	5.51	5.51	4.25	4.25	4.25	4.25
	10.75	10.75	10.75	10.75	10.75	10.75
	16.00	16.00	16.00	16.00	16.00	16.00
	11.50	11.50	11.50	11.50	11.50	11.50
	10.66	10.66	10.66	10.66	10.65	10.65
	18.15	18.15	20.90	20.90	24.50	24.50
	8.80	8.80	8.80	8.80	8.80	4.80
	5.30	5.30	5.30	5.30	5.30	5.30
	6.10	6.10	6.10	6.10	5.10	5.10
	5.75	5.75	5.75	5.75	5.75	5.75
	5.14	5.30	4.80	4.80	4.80	4.80
	10.65	10.65	7.70	7.70	7.70	7.45
	5.30	5.30	5.30	5.30	5.30	5.30
	3.50	3.50	3.50	3.50	3.50	3.50
	10.20	10.20	10.20	10.20	9.95	9.95
	4.10	4.10	3.10	3.10	3.10	3.10
	40.60	-	-	-	-	-
	58.26	59.06	58.15	58.15	54.45	52.45
	3.95	3.95	3.95	3.95	3.95	3.95
	52.70	-	-	-	-	-
	67.10	68.00	66.76	66.76	61.44	61.55
	18.02	18.82	18.85	18.85	18.85	18.85
	56.80	56.80	49.05	49.05	49.05	49.05
	50.91	-	-	-	-	-
	58.00	58.80	59.27	59.27	59.80	54.90
	66.04	66.84	66.84	66.84	63.10	63.10
	65.89	67.54	59.55	59.55	60.35	60.35
	34.98	-	-	-	-	-

ERIE COUNTY, OHIO

SPECIAL ASSESSMENT LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

Fiscal Year	Current Special Assessments Levied	Total Special Assessments Collected	Percent of Total Special Assessments Collected to Current Special Assessments Levied	Accumulated Delinquencies
2004	\$ 1,148,300	\$ 987,616	86.01%	\$ 228,684
2003	1,082,263	963,412	89.02%	208,901
2002	997,134	965,663	96.84%	150,949
2001	861,272	786,209	91.28%	163,420
2000	731,890	733,751	100.25%	179,413
1999	701,735	721,050	102.75%	175,035
1998	749,850	793,015	105.76%	177,873
1997	805,456	810,129	100.58%	194,586
1996	902,574	909,634	100.78%	181,681
1995	866,506	885,806	102.23%	194,301

Source: Erie County Auditor.

ERIE COUNTY, OHIO

CALCULATION OF LEGAL DEBT MARGINS

DECEMBER 31, 2004

LEGAL VOTED DEBT MARGIN

Assessed Valuation		<u>\$ 1,955,435,832</u>
Legal voted debt limitation:		
3.0% of assessed valuation not in excess of \$100,000,000	\$ 3,000,000	
1.5% of assessed valuation in excess of \$100,000,000 and not in excess of \$300,000,000	3,000,000	
2.5% of assessed valuation in excess of \$300,000,000	<u>41,385,896</u>	
Legal voted debt limitation		47,385,896
Less: Total long-term debt		(89,638,744)
Add: Exempt long-term debt:		
General obligation bonds	\$ 33,772,000	
Special assessment bonds	3,069,477	
Bond anticipation notes	13,450,000	
OWDA loans	30,358,660	
OPWC loans	<u>563,607</u>	
Total exempt long-term debt		81,213,744
Add: Amount available in debt service funds		<u>283,669</u>
Total net indebtedness subject to legal voted debt margin		<u>(8,141,331)</u>
Legal voted debt margin		<u>\$ 39,244,565</u>

LEGAL UNVOTED DEBT MARGIN

Assessed Valuation		<u>\$ 1,955,435,832</u>
Legal unvoted debt limitation:		
1.0% of assessed valuation	<u>\$ 19,554,358</u>	
Legal unvoted debt limitation		19,554,358
Less: Total long-term debt		(89,638,744)
Add: Exempt long-term debt:		
General obligation bonds	\$ 33,772,000	
Special assessment bonds	3,069,477	
Bond anticipation notes	13,450,000	
OWDA loans	30,358,660	
OPWC loans	<u>563,607</u>	
Total exempt long-term debt		81,213,744
Add: Amount available in debt service funds		<u>283,669</u>
Total net indebtedness subject to legal unvoted debt margin		<u>(8,141,331)</u>
Legal unvoted debt margin		<u>\$ 11,413,027</u>

Source: Erie County Auditor.

Note: The legal voted debt limitation is defined by the Ohio Revised Code, sections 133.02 and 133.05.
The legal unvoted debt limitation is equal to 1.0% of assessed valuation.

ERIE COUNTY, OHIO

**RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUATION
AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA**

LAST TEN FISCAL YEARS

Fiscal Year	Gross General Obligation Bonded Debt (1)	Less: Debt Service Fund Balance	Net General Obligation Bonded Debt	Assessed Valuation	Percent of Net General Obligation Bonded Debt to Assessed Valuation	Population (2)	Net General Obligation Bonded Debt Per Capita
2004	\$ 8,425,000	\$ 283,669	\$ 8,141,331	\$ 1,955,435,832	0.416%	79,551	\$ 102.34
2003	8,970,000	288,966	8,681,034	1,934,410,892	0.449%	79,551	109.13
2002	9,510,000	294,955	9,215,045	1,697,999,663	0.543%	79,551	115.84
2001	8,869,000	269,374	8,599,626	1,660,278,053	0.518%	79,551	108.10
2000	9,425,800	159,785	9,266,015	1,478,419,405	0.558%	79,551	116.48
1999	9,958,100	202,062	9,756,038	1,438,039,036	0.660%	76,799	127.03
1998	9,656,100	205,114	9,450,986	1,286,114,298	0.657%	76,799	123.06
1997	9,145,000	258,342	8,886,658	1,286,114,298	0.691%	76,799	115.71
1996	8,365,000	(215,011)	8,580,011	1,238,476,686	0.667%	76,799	111.72
1995	8,620,000	(73,394)	8,693,394	1,106,908,328	0.702%	76,799	113.20

Source: Erie County Auditor.

(1) Excludes special assessment bonds, bond anticipation notes, and enterprise debt.

(2) Source: U.S. Census Bureau information is as of December 31, 2000, the latest information available.

ERIE COUNTY, OHIO

**RATIO OF TOTAL DEBT SERVICE FOR GENERAL OBLIGATION BONDED DEBT
TO TOTAL GENERAL FUND EXPENDITURES**

LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonded Debt Principal	General Obligation Bonded Debt Interest	Total Debt Service for General Obligation Bonded Debt	Total General Fund Expenditures (1)	Percent of Total Debt Service to Total General Fund Expenditures
2004	\$ 1,105,000	\$ 443,500	\$ 1,548,500	\$ 20,856,724	7.42%
2003	540,000	435,327	975,327	20,858,692	4.68%
2002	470,000	415,929	885,929	21,419,509	4.14%
2001	556,800	439,992	996,792	21,892,287	4.55%
2000	532,300	462,577	994,877	21,774,051	4.57%
1999	498,000	434,405	932,405	22,083,912	4.22%
1998	453,900	777,232	1,231,132	20,465,186	6.02%
1997	270,000	608,947	878,947	17,120,885	5.13%
1996	255,000	823,849	1,078,849	16,949,486	6.37%
1995	430,000	536,076	966,076	15,401,587	6.27%

Source: Erie County Auditor.

Note: Excludes special assessment bonds, bond anticipation notes, and enterprise debt.

(1) Excludes other financing uses.

ERIE COUNTY, OHIO

CALCULATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT

DECEMBER 31, 2004

<u>Government Entity</u>	<u>General Obligation Debt</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct G.O. debt:			
Erie County	<u>\$ 8,425,000</u>	100.00%	<u>\$ 8,425,000</u>
Total direct G.O. debt	<u>8,425,000</u>		<u>8,425,000</u>
Overlapping G.O. debt:			
Huron City	5,967,252	100.00%	5,967,252
Huron CSD	3,871,866	100.00%	3,871,866
Sandusky City	19,469,310	100.00%	19,469,310
Sandusky CSD	<u>695,000</u>	100.00%	<u>695,000</u>
Total overlapping G.O. debt	<u>30,003,428</u>		<u>30,003,428</u>
Total Direct and Overlapping General Obligation Debt	<u>\$ 38,428,428</u>		<u>\$ 38,428,428</u>

Source: Erie County Auditor.

ERIE COUNTY, OHIO

ASSESSED VALUATION, NEW CONSTRUCTION, AND FINANCIAL INSTITUTION DEPOSITS

LAST TEN FISCAL YEARS

Fiscal Year	Assessed Valuation	New Construction (1)	Financial Institution Deposits at December 31 (2)
2004	\$ 1,955,435,832	\$ 82,083,000	\$ 389,029,000
2003	1,934,410,892	64,776,000	397,016,000
2002	1,697,999,663	74,973,000	434,807,000
2001	1,660,278,053	40,028,000	298,753,000
2000	1,478,419,405	43,677,000	279,070,000
1999	1,438,039,036	33,995,000	304,612,000
1998	1,286,114,298	32,690,000	288,494,000
1997	1,239,548,032	37,189,000	268,944,000
1996	1,238,476,686	35,830,000	245,161,000
1995	1,106,908,328	22,432,050	245,973,000

Source: Erie County Auditor.

(1) Source: Ohio Department of Development.

(2) Source: Federal Reserve Bank of Cleveland.

ERIE COUNTY, OHIO

DEMOGRAPHIC INFORMATION

DECEMBER 31, 2004

Population:

<u>Year</u>	<u>Population</u>
2004	79,551
2000	79,551
1990	76,779
1980	79,655
1970	75,909
1960	68,000
1950	52,565

Distribution:

Male	=	38,766	=	48.73%
Female	=	40,785	=	51.27%

<u>Age</u>	<u>Males</u>		<u>Females</u>	
	<u>Number</u>	<u>Percentage</u>	<u>Number</u>	<u>Percentage</u>
0 - 5 years	2,430	6.27%	2,379	5.83%
6 - 19 years	8,554	22.06%	8,232	20.19%
20 - 29 years	3,943	10.17%	4,179	10.25%
30 - 39 years	5,189	13.39%	5,504	13.50%
40 - 49 years	6,244	16.11%	6,453	15.82%
50 - 59 years	5,106	13.17%	5,295	12.98%
60 - 69 years	3,400	8.77%	3,590	8.80%
70 - 79 years	2,746	7.08%	3,112	7.63%
>80 years	1,154	2.98%	2,041	5.00%
Total	38,766	100.00%	40,785	100.00%

Unemployment:

	<u>Erie County</u>	<u>State of Ohio</u>	<u>United States</u>
2004	5.35%	6.10%	5.50%
2003	5.80%	6.60%	6.10%
2002	5.40%	5.50%	5.40%
2001	6.20%	5.40%	5.50%
2000	4.40%	4.10%	4.00%
1999	4.30%	4.30%	4.20%
1998	4.90%	4.30%	4.50%
1997	5.10%	4.30%	4.40%
1996	5.40%	4.80%	5.00%
1995	5.30%	4.90%	5.70%

Housing:

Total units	=	35,909
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Source: Erie County Auditor.

Note: U.S. Census Bureau information is as of December 31, 2000, the latest information available.

ERIE COUNTY, OHIO

PRINCIPAL TAXPAYERS

DECEMBER 31, 2004

<u>Taxpayer</u>	<u>Industry</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Cedar Fair Ltd. Partnership	Amusement Park	\$ 60,263,500	3.08%
Ohio Edison Company	Electric Utility	26,404,700	1.35%
Visteon Corporation	Automotive Parts	25,288,610	1.29%
Delphi Automotive Systems, LLC	Automobile Manufacturer	12,712,485	0.65%
Norfolk & Western Railway	Railroad	12,453,530	0.64%
American Transmissions Systems	Transmission Manufacturer	9,987,156	0.51%
Great Bear Lodge of Sandusky, LLC	Tourist Resort	8,363,056	0.43%
Lear Operations Corp.	Automotive Interior Supplier	7,852,783	0.40%
Sandusky Mall Co.	Shopping Mall	7,527,173	0.38%
S & S Realty Ltd.	Real Estate	7,189,996	0.37%
SBC Communications	Telephone Utility	7,073,929	0.36%
Sandusky International	Centrifugal Castings	7,039,060	0.36%
Meijer Stores, Ltd. Ptsnp.	Retail Department Store	6,524,981	0.33%
Pullman Co.	Automotive Manufacturer	5,560,275	0.28%
Certainteed Corp.	Housing Products	5,247,782	0.27%
Firelands Regional Medical Center	Medical Center	5,099,478	0.26%
Sandusky Limited	Papermaking Machinery	5,066,790	0.26%
Columbia Gas of Ohio	Natural Gas Utility	4,827,641	0.25%
Walmart	Retail Department Store	3,903,315	0.20%
Freudenberg NOK	Elastomeric Seals	3,439,212	0.18%
Hanson Aggregates Midwest, Inc.	Mineral Industries	3,056,130	0.16%
Verizon North, Inc.	Cellular Phone Service	2,814,841	0.14%
The Glidden Company	Paint and Coatings Manufacturer	2,777,014	0.14%
Fort James Operating Co.	Paper Products	1,868,010	0.10%
Stein Associates Inc.	Food Processing	1,048,123	0.05%
All other taxpayers	-	<u>1,712,046,262</u>	<u>87.55%</u>
Total assessed valuation		<u>\$ 1,955,435,832</u>	<u>100.00%</u>

Source: Erie County Auditor.

ERIE COUNTY, OHIO

MISCELLANEOUS STATISTICS

DECEMBER 31, 2004

Form of government	Board of County Commissioners
Year of incorporation	1838
County seat	Sandusky, Ohio
Area in square miles	254.5
Political subdivisions within the County:	<u>Number</u>
Cities	4
Villages	5
Townships	9
School Districts	11
Vocational School Districts	1
Special Districts	5
Higher education institutions:	<u>Number of students</u>
Bowling Green State University - Firelands branch	1,827
Hospitals:	<u>Number of beds</u>
Firelands Community Hospital	551
Largest employers:	<u>Number of employees</u>
Cedar Point (seasonal)	4,850
Cedar Point (year-round)	395
Firelands Community Hospital	1,644
Visteon Corporation	1,275
Delphi Automotive Systems	985
Erie County government	987

Source: Erie County Auditor.

ERIE COUNTY, OHIO

COUNTY AUDITORS

1838 - PRESENT

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

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

Source: Erie County Auditor.

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**Auditor of State
Betty Montgomery**

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

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

ERIE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 7, 2006**