



# erie county, ohio

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED DECEMBER 31, 2011





# Dave Yost • Auditor of State

Board of County Commissioners  
Erie County  
247 Columbus Avenue, Suite 210  
Sandusky, Ohio 44870

We have reviewed the *Independent Auditor's Report* of Erie County, prepared by Rea & Associates, Inc., for the audit period January 1, 2011 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Erie County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 16, 2012

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**INTRODUCTORY  
SECTION**

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# **ERIE COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For The Year Ended December 31, 2011

Prepared by the Erie County  
Auditor's Office

**Richard H. Jeffrey**  
**County Auditor**

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**ERIE COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

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# **RICHARD H. JEFFREY**

**Erie County Auditor**

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June 27, 2012

Citizens of Erie County  
Erie County Commissioners

I am pleased to present Erie County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2011. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Erie County. 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. The County has a framework of internal controls to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements.

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 governmental entities.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Rea & Associates, Inc. has issued an unqualified opinion on Erie County's financial statements for the year ended December 31, 2011. The Independent Auditor's Report is located at the front of the financial section of this report.

State law requires the County to file basic financial statements with the Auditor of State within one hundred fifty days after year end. This report fulfills that requirement.

## **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 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 Commissioners serve as the taxing authority, the principal contracting body, and the chief administrators of public services for the County. The annual operating budget and the annual appropriation measure for expenditures of all County funds is created and adopted by the Commissioners.

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 wastewater system, a water system, a landfill, and a long-term care facility.

The County Auditor and County Treasurer, as well as the County Commissioners, have key roles in the financial functions of the County. The County Auditor, 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 last completed in 2006. 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 the Auditor's 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. The Auditor also serves as secretary of the County Board of Revision and the County Budget Commission.

The Treasurer serves a four-year term and is required by state law to collect certain locally assessed taxes. The Treasurer 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 County Commissioners upon the County Auditor's warrant. The Treasurer must make daily reports showing receipts and payments and those records 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 other elected officials of the County are the Recorder, the Clerk of Courts, the Coroner, the Engineer, the Prosecuting Attorney, the Sheriff, two Common Pleas Court Judges, the County Municipal Court Judge, the Juvenile Court Judge, and the Probate Court Judge.

## **LOCAL ECONOMY**

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

Erie County has a skilled labor force of 40,100 with a large percentage of these workers twenty-five years of age or older having some college education. In addition, thirty-nine Ohio colleges and universities within a one hundred mile radius of Erie County provide a deep pool of college graduates for the region in almost all professions and disciplines.

Erie County is also home to NASA's 6,400 acre Plum Brook Station. This facility's cryogenic and rocket engine test capabilities were developed as part of NASA's Mercury, Gemini, and Apollo missions. Today Plum Brook is the headquarters of NASA'S Space Power Facility (SPF) which houses the world's largest deep space environment vacuum simulation chamber. This chamber has been used to test a variety of space exploration equipment, including portions of the International Space Station and the landing system used for putting the Mars Rovers safely on that planet's surface.

Erie County is host to a great number of sizable manufacturing operations as well as non-manufacturing operations. A wide variety of manufacturing companies have found great success in Erie County, while many services and businesses thrive on the tourism and recreation opportunities in the County. Items manufactured locally range from automobile parts and fabrications, ball bearings, plastic products for boats, recreational items, aluminum and steel products, paper, pork, animal feeds, roofing materials, and crash test dummies.

Erie County is home to the world-renowned Cedar Point Amusement Park, boasting seventeen roller coasters and plentiful children's attractions. Cedar Point was ranked "Best Amusement Park in the World" in 2009 by *Amusement Today* for the twelfth consecutive year. Outside the park, the County entices residents and travelers with its sandy white Lake Erie beaches, stunning coastal trails, mysterious Seneca Caverns, and numerous refreshing water parks like Kalahari, the second largest indoor water park in the world.

## **MAJOR INITIATIVES**

The County Commissioners have been able to keep a balanced budget amidst the economic conditions surrounding most Ohio governments. Most departments continued to see restricted budgets based on 2008 levels with little to no increases. The appropriations that were approved resulted in expenditures that maintained quality services to the citizens, modest capital improvements, and protected the County's financial position through its excellent bond rating.

The County has successfully implemented a wellness program and it is in its fifth year. In 2006, the County piloted this program which was aimed to increase employees' health awareness and reduce the County's overall health insurance costs. Numerous benefits are offered to employees, which include premium reductions for completing an annual individual health assessment and nicotine-free testing, free educational luncheons, incentive programs to stay healthy or lose weight, and gift cards for completing on-line health assessments. For every \$1 spent on the wellness program, the County saves \$3 to \$5. The program has been instrumental in controlling health care costs.

The passage of House Bill 313 in 2010 allowed land banking authority to all Ohio counties with populations greater than 60,000. A Land Bank/Land Reutilization Corporation (LRC) is a special community improvement corporation that is a quasigovernmental agency committed to a public purpose. In 2011, the Erie County Commissioners began working on forming an LRC in Erie County. Once established, the Erie County LRC will have the power to address vacant and abandoned housing while promoting economic development and smart land use.

## **RELEVANT FINANCIAL POLICIES**

It is the County's responsibility to provide essential services for its citizens while managing and safeguarding public funds. Specific policies are key management tools that help management make sound financial decisions. The Investment Policy and the Capital Asset Policy are two of these key management tools.

An investment policy is necessary for effective cash management and is essential to good fiscal management. This is particularly true as mounting costs and expanding programs have placed ever increasing pressures on local governmental revenues. Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management of these funds requires an investment policy be well founded and uncompromisingly applied. The County Treasurer manages the investment of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and allowable rules for the safekeeping of County funds.

The main objective of the capital asset policy is to maintain and safeguard the County's assets. The policy is implemented to help management control fixed and moveable property for more effective asset accountability and interdepartmental utilization, valuing of assets for insurance coverage (for proof of loss and replacement of assets), financial projections of depreciated assets for use in future capital expenditures and to determine the actual cost of a function of the County, and asset accountability for increased security of vulnerable equipment.

### **LONG-TERM FINANCIAL PLANNING**

Based on forecasts from the State of Ohio and other economists, we expect 2012 to be difficult with reductions in State funding, further erosion of investment income, and a 28 percent cut to local government funding from 2010 levels. With this in mind, the County Commissioners used a very cautious and conservative approach in their planning for 2012.

The effect of the financial crisis is evident in several County departments. The Department of Job and Family Services has seen an influx of clients requesting assistance, which is directly proportionate to the County's rising unemployment rate. Along with an increase in clients, Job and Family Services has had difficulties in obtaining funds through the State due to the State's budget constraints. It has been a particularly difficult year in balancing both revenues with client needs. Stimulus funding through the American Recovery and Reinvestment Act (ARRA) has helped to offset the cuts that flow through the State, but those resources have now ended and the County will have to prepare alternative solutions.

The phase out of the tangible personal property tax remains a concern for the Commissioners. In 2006, the State began making reimbursements to local governments for tangible personal property tax revenues based on 2004 values. This continued until 2010. The State was to gradually decrease the amount of this reimbursement from 2011 to 2018 until this revenue source was eliminated; however, the elimination of the reimbursement was accelerated in the State's last biennial budget. While the State has replaced its personal property tax revenue with the Commercial Activities Tax (CAT), there is currently no plan by the Legislature to share CAT revenues with local governments. The Commissioners will continue to work with the members of the State Legislature to communicate the increased burden to taxpayers due to the State not fulfilling its long-standing commitments.

In spite of the struggling economy, the Commissioners remain steadfast in their optimism for the future of Erie County. The challenges remain the same: continue to promote Erie County as an excellent place for industrial and commercial development, advocate the importance of agriculture, and protect the quality of life that the citizens of Erie County have come to expect.

### **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Erie County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010.



In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

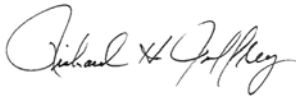
### **ACKNOWLEDGEMENTS**

The preparation and publication of this report would not have been possible without the cooperation of each elected official, department head, and a large number of County employees. I am grateful for their assistance and cooperation.

I also want to thank Local Government Services of the Auditor of State's Office for their guidance and continued professionalism throughout this project. I want to gratefully acknowledge the auditors from Rea & Associates, Inc. who performed the audit on these financial statements.

Finally, I would like to recognize members of my staff who have the responsibility for preparing this report. Planning, coordinating, compiling, and completing this report has been the responsibility of Brianne Markley, Chief Fiscal Officer. Additional assistance for compiling information for the project was given by Brenda Hurst, Fiscal Officer I. I am grateful for their dedication, hard work, and attention to detail contained in every phase of this entire project. Without their assistance and dedication this report would not be possible.

Sincerely,

A handwritten signature in cursive script, appearing to read "Richard H. Jeffrey".

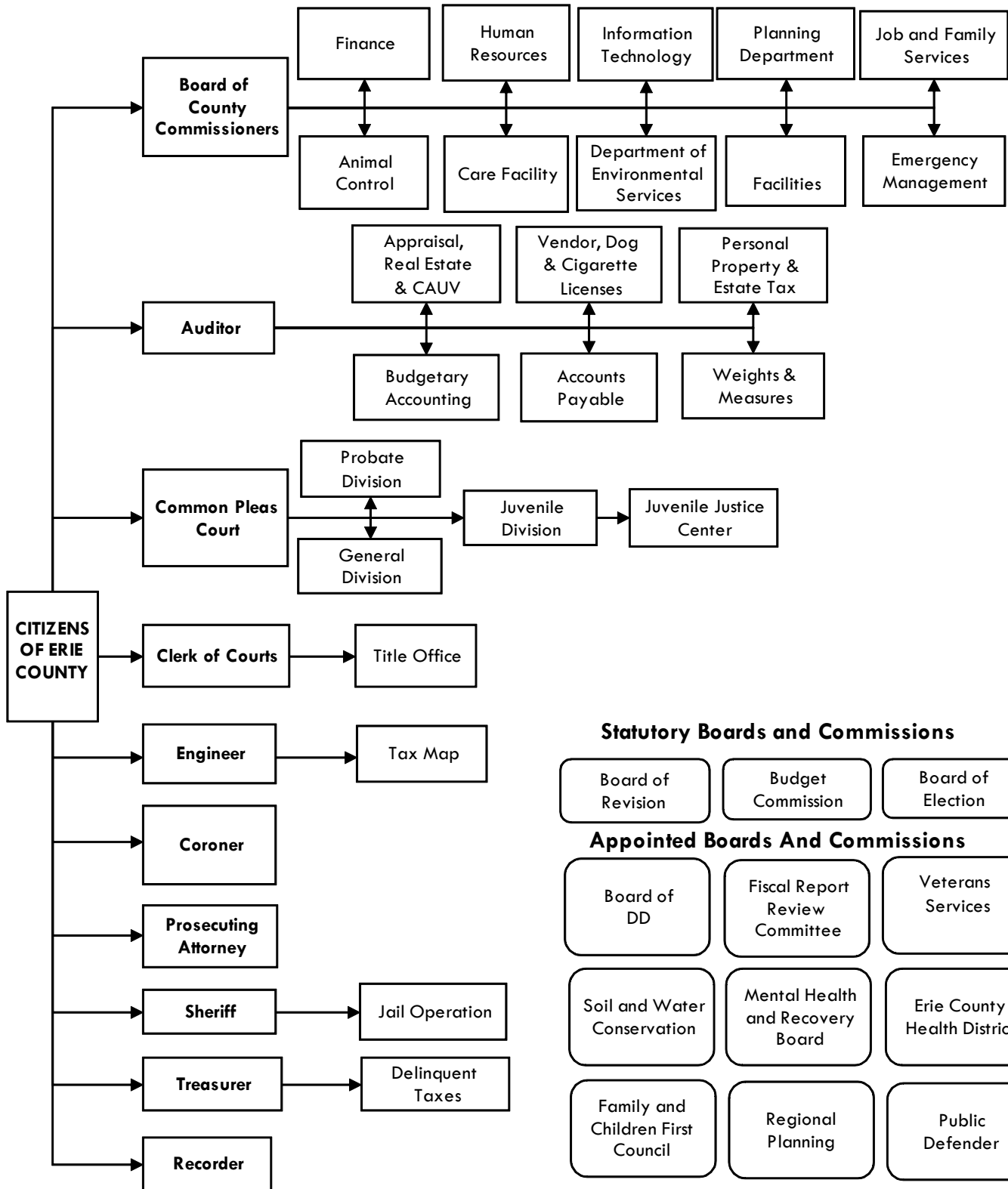
Richard H. Jeffrey  
Erie County Auditor

# ERIE COUNTY, OHIO

## PRINCIPAL OFFICIALS December 31, 2011

### ELECTED OFFICIALS

Commissioner .....	Thomas M. Ferrell, Jr.
Commissioner .....	William J. Monaghan
Commissioner .....	Patrick J. Shenigo
Auditor .....	Richard H. Jeffrey
Treasurer .....	JoDee Fantozz
Recorder .....	Barbara A. Sessler
Clerk of Courts (interim) .....	Luvada Wilson
Coroner .....	Brian A. Baxter
Engineer .....	John D. Farschman
Prosecuting Attorney .....	Kevin J. Baxter
Sheriff .....	Terry M. Lyons
Common Pleas Judge .....	Roger E. Binette
Common Pleas Judge .....	Tygh M. Tone
County Court Judge .....	Paul G. Lux
Juvenile Court Judge .....	Robert C. DeLamatre
Probate Court Judge .....	Beverly K. McGookey



# 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, 2010

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.



*Linda C. Dandison*

President

*Jeffrey R. Emer*

Executive Director

**FINANCIAL  
SECTION**

June 27, 2012

## INDEPENDENT AUDITOR'S REPORT

The Board of County Commissioners  
Erie County  
Sandusky, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (County), as of and for the year ended December 31, 2011, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 remaining fund information of the County, as of December 31, 2011, and the respective changes in financial position and the cash flows, where applicable, thereof, and the respective budgetary comparisons for the General, Developmental Disabilities, Job and Family Services, and Motor Vehicle and Gasoline Tax Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, the County restated fund balances to account for the implementation of Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2012 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. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements by us or other auditors, and accordingly, we do not express an opinion or provide any assurance on it.

*Rea & Associates, Inc.*

Erie County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

The discussion and analysis of Erie County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2011. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements and notes to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2011 are as follows:

In total, the County's net assets increased 4 percent from the prior year; governmental activities net assets increased 4 percent and business-type activities increased 6 percent.

Using this Annual Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Erie County's financial position.

The statement of net assets and the statement of activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the County's most significant funds individually and the County's nonmajor funds in a single column. The County's major funds are the General, Developmental Disabilities, Job and Family Services, Motor Vehicle and Gasoline Tax, Sewer, Water, Landfill, and Care Facility funds.

Reporting the County as a Whole

The statement of net assets and the statement of activities reflect how the County did financially during 2011. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. The causes of these changes may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.



Erie County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

In the statement of net assets and the statement of activities, the County is divided into two distinct types of activities:

**Governmental Activities** - Most of the County's programs and services are reported here including general government, public safety, public works, health, human services, and economic development. 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 services basis and are intended to recover all or most of the costs of the services provided. The County's Sewer, Water, Landfill, and Care Facility are reported here.

Reporting the County's Most Significant Funds

Fund financial statements provide detailed information about the County's major funds, the General, Developmental Disabilities, Job and Family Services, Motor Vehicle and Gasoline Tax, Sewer, Water, Landfill, and Care Facility funds. While the County uses many funds to account for its financial transactions, these are the most significant.

**Governmental Funds** - The County's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

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 on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to help make this comparison between governmental funds and governmental activities.

**Proprietary Funds** - The County maintains two different types of proprietary funds. Enterprise funds use the accrual basis of accounting and are used to report the same functions presented as business-type activities on the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities.

**Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting.

Erie County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2011 and 2010.

Table 1  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<u>Assets</u>						
Current and Other Assets	\$59,981,601	\$56,590,118	\$16,185,626	\$17,206,368	\$76,167,227	\$73,796,486
Capital Assets, Net	61,467,906	62,634,901	116,912,687	119,499,531	178,380,593	182,134,432
Total Assets	<u>121,449,507</u>	<u>119,225,019</u>	<u>133,098,313</u>	<u>136,705,899</u>	<u>254,547,820</u>	<u>255,930,918</u>
<u>Liabilities</u>						
Current and Other Liabilities	18,729,617	20,063,308	1,739,333	2,736,296	20,468,950	22,799,604
Long-Term Liabilities	19,119,514	18,654,287	103,809,545	108,014,697	122,929,059	126,668,984
Total Liabilities	<u>37,849,131</u>	<u>38,717,595</u>	<u>105,548,878</u>	<u>110,750,993</u>	<u>143,398,009</u>	<u>149,468,588</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	43,629,049	43,521,250	45,101,692	43,603,843	88,730,741	87,125,093
Restricted	26,621,898	24,643,811	0	0	26,621,898	24,643,811
Unrestricted (Deficit)	13,349,429	12,342,363	(17,552,257)	(17,648,937)	(4,202,828)	(5,306,574)
Total Net Assets	<u>\$83,600,376</u>	<u>\$80,507,424</u>	<u>\$27,549,435</u>	<u>\$25,954,906</u>	<u>\$111,149,811</u>	<u>\$106,462,330</u>

Although there was a 4 percent increase in net assets for governmental activities, there were few changes of significance. The increase in current and other assets was primarily due to an increase in cash and cash equivalents resulting from the excess of revenues over expenses and retaining a cash carryover at year end (albeit smaller than that of the prior year). This retention is reflected in the increases in both restricted and unrestricted net assets. The decrease in current and other liabilities reflects \$1.9 million note principal retirement.

For business-type activities, there was an overall 6 percent increase in net assets which can generally be attributed to an increase in grant resources for capital activities and a reduction in expenses. A few items of note in the above table include the decrease in current and other assets of over \$1 million due primarily to the court settlement and payment of a sewer assessment account. There was also a decrease in current and other liabilities of almost \$1 million due to the payment of outstanding contracts related to the Route 250 sewer extension project. Due to a similar reduction in both current and other assets and current and other liabilities, there was little change in unrestricted net assets. Principal retirement is reflected in the decrease in long-term liabilities and the increase in invested in capital assets.

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Table 2 reflects the change in net assets for 2011 and 2010.

Table 2  
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$10,288,637	\$9,705,391	\$26,605,246	\$27,208,002	\$36,893,883	\$36,913,393
Operating Grants, Contributions, and Interest	18,977,431	20,112,985	0	0	18,977,431	20,112,985
Capital Grants and Contributions	870,873	514,605	2,032,719	90,375	2,903,592	604,980
Total Program Revenues	<u>30,136,941</u>	<u>30,332,981</u>	<u>28,637,965</u>	<u>27,298,377</u>	<u>58,774,906</u>	<u>57,631,358</u>
General Revenues						
Property Taxes Levied for:						
General Operating	4,218,414	4,222,751	0	0	4,218,414	4,222,751
Developmental Disabilities	4,334,210	4,325,874	0	0	4,334,210	4,325,874
Senior Citizens	835,402	831,141	0	0	835,402	831,141
Payment in Lieu of Taxes	1,538,286	1,518,696	0	0	1,538,286	1,518,696
Permissive Sales Taxes	13,483,885	12,757,185	0	0	13,483,885	12,757,185
Grants and Entitlements	3,002,294	3,922,025	0	0	3,002,294	3,922,025
Interest	646,395	946,058	0	0	646,395	946,058
Other	1,730,642	1,442,077	708,403	187,938	2,439,045	1,630,015
Total General Revenues	<u>29,789,528</u>	<u>29,965,807</u>	<u>708,403</u>	<u>187,938</u>	<u>30,497,931</u>	<u>30,153,745</u>
Total Revenues	<u>59,926,469</u>	<u>60,298,788</u>	<u>29,346,368</u>	<u>27,486,315</u>	<u>89,272,837</u>	<u>87,785,103</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	12,132,251	11,672,757	0	0	12,132,251	11,672,757
Judicial	7,235,013	7,356,911	0	0	7,235,013	7,356,911
Intergovernmental	847,046	1,416,660	0	0	847,046	1,416,660
Internal Service Fund-External Portion	654,045	656,263	0	0	654,045	656,263
Public Safety	10,045,865	9,508,291	0	0	10,045,865	9,508,291
Public Works	5,825,403	5,623,471	0	0	5,825,403	5,623,471
Health	8,743,885	8,281,075	0	0	8,743,885	8,281,075
Human Services	8,252,552	9,579,264	0	0	8,252,552	9,579,264
Economic Development	2,354,858	2,241,277	0	0	2,354,858	2,241,277
Interest and Fiscal Charges	752,950	706,418	0	0	752,950	706,418
Sewer	0	0	8,941,019	11,858,087	8,941,019	11,858,087
Water	0	0	7,627,088	7,826,088	7,627,088	7,826,088
Landfill	0	0	4,337,610	4,836,073	4,337,610	4,836,073
Care Facility	0	0	6,835,771	6,905,594	6,835,771	6,905,594
Total Expenses	<u>56,843,868</u>	<u>57,042,387</u>	<u>27,741,488</u>	<u>31,425,842</u>	<u>84,585,356</u>	<u>88,468,229</u>
Increase (Decrease) in Net Assets before Transfers	3,082,601	3,256,401	1,604,880	(3,939,527)	4,687,481	(683,126)
Transfers	10,351	10,396	(10,351)	(10,396)	0	0
Increase (Decrease) in Net Assets	3,092,952	3,266,797	1,594,529	(3,949,923)	4,687,481	(683,126)
Net Assets Beginning of Year	80,507,424	77,240,627	25,954,906	29,904,829	106,462,330	107,145,456
Net Assets End of Year	<u>\$83,600,376</u>	<u>\$80,507,424</u>	<u>\$27,549,435</u>	<u>\$25,954,906</u>	<u>\$111,149,811</u>	<u>\$106,462,330</u>

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Although there was little change in overall program revenues for governmental activities, the source of those program revenues changed substantially. The increase in charges for services resulted from an increase in court ordered fees, tax settlement fees, and disposal and recycling charges. Due to a reduction in State funding, primarily for job and family services activities, there was a decrease in operating grants and contributions. Capital grants and contributions increased resulting from grants obtained for infrastructure (bridges) related projects. General revenues changed less than 1 percent from the prior year; however, there was a good increase in permissive sales taxes (almost 6 percent), a reflection of an improving economy. Unfortunately, this was more than offset by a decrease in unrestricted grants and entitlements due to the cut in local government funding by the State.

Governmental activities expenses decreased less than 1 percent with expenses for many programs similar to the prior year. There was a decrease in intergovernmental expenses (monies distributed to other local governments). With the reduction in State funding for job and family services activities, there was a reduction in expenses in the human services program.

The increase in revenues for business-type activities is primarily due to the increase in capital grants and contributions. This reflects grant resources obtained for the State Route 250 sewer extension project and various other infrastructure projects. Overall, expenses decreased 12 percent for business-type activities, the most significant decrease noted in the Sewer Fund. Most of this was due to a decrease in materials and supplies expenses as the County paid for a significant portion of project costs from available cash resources in the prior year.

Table 3 indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3  
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
General Government:				
Legislative and Executive	\$12,132,251	\$11,672,757	\$7,875,192	\$7,757,129
Judicial	7,235,013	7,356,911	3,895,909	4,460,755
Intergovernmental	847,046	1,416,660	847,046	1,416,660
Internal Service Fund-External Portion	654,045	656,263	60,917	61,643
Public Safety	10,045,865	9,508,291	7,408,832	6,648,214
Public Works	5,825,403	5,623,471	(1,478,500)	(1,154,346)
Health	8,743,885	8,281,075	5,483,730	5,101,867
Human Services	8,252,552	9,579,264	1,700,966	1,500,956
Economic Development	2,354,858	2,241,277	159,885	210,110
Interest and Fiscal Charges	752,950	706,418	752,950	706,418
Total Expenses	<u>\$56,843,868</u>	<u>\$57,042,387</u>	<u>\$26,706,927</u>	<u>\$26,709,406</u>

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For 2011, 47 percent of the costs for services provided by the County were paid for by general revenues (same as in prior year). A review of the above table demonstrates that program revenues contributed significantly to a number of programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 34 and 33 percent, respectively. A combination of charges for services and various grants help to offset the costs for public safety. For the public works program, program revenues exceeded the costs of services provided again in 2011. Charges for services consist primarily of permissive motor vehicle license monies, work the Engineer performs for townships and villages within the County, special assessments, and solid waste fees. Generally, the remainder of public works costs are provided for through operating and capital grants. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund, and the Developmental Disabilities, Job and Family Services, and Motor Vehicle and Gasoline Tax special revenue funds.

For the General Fund, there was a 9 percent increase in fund balance from the prior year. Total revenues are comparable to the prior year and there were modest increases in expenditures. However, revenues were in excess of expenditures, thus the increase in fund balance.

The 2 percent increase in fund balance in the Developmental Disabilities Fund was not significant.

Fund balance in the Job and Family Services Fund decreased 34 percent. Because of reduced funding from the State, services had to be cut.

The Motor Vehicle and Gasoline Tax Fund had a 10 percent increase in fund balance. The County both received more revenue and spent more in 2011; however, expenditures were less than revenues.

Business-Type Activities Financial Analysis

The change in net assets for the Sewer Fund was less than 1 percent and a little over 2 percent for the Water Fund. These were very insignificant changes.

There was an 8 percent increase in net assets in the Landfill Fund. Closure and postclosure costs decreased in 2011 as the landfill is basically considered 100 percent full. However, note the fund still has deficit net assets.

The Care Facility had a 12 percent decrease in net assets. Revenues were down slightly from the prior year and expenses were similar to the prior year.

Budgetary Highlights

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations ordinance which is effective the first day of January.

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The County's most significant budgeted fund is the General Fund. For revenues, there was very little change from the original budget to the final budget as well as from the final budget to actual revenues. For expenditures, the County increased the final budget by over 5 percent; however, actual expenditures were similar to the original budget estimates.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2011, was \$43,629,049 and \$45,101,692, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of continued construction of bridge improvements, road and bridge improvements, and new vehicles. Disposals were minimal. Additions for business-type activities included continuing construction on various sewer and water projects, building improvements at the Care Facility, and some equipment. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2011, the County had several long-term obligations outstanding including \$41,892,338 in general obligation bonds, \$1,249,738 in special assessment bonds, \$127,859 in OPWC loans, and \$60,621,055 in OWDA loans. Of this amount, \$87,292,319 will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term obligations also include compensated absences, capital leases, and landfill closure and postclosure costs. For further information regarding the County's long-term obligations, refer to Notes 19, 20, and 21 to the basic financial statements.

Current Issues

The County continues to monitor the budget closely after enduring some rigorous budget cuts in 2009 and 2010. While some revenues have seen an increase, others continue to diminish. The local economy continues to recover considerably, as the County saw sales taxes increase over 5 percent in 2011. However, local government funding through the State will be cut by 50 percent over the State's biennial budget ending in June 2013. The State has also discounted the tangible personal property reimbursements which were supposed to offset the loss in personal property tax revenue resulting from the State's elimination of this tax. The State is now projecting that casino revenue will take the place of personal property tax revenue for local governments, although no projections have been made yet as to how much that will be.

The County has completed two years with the new financial software system and it continues to provide stability to the financial records, particularly between the Auditor's and Treasurer's offices where they have successfully reconciled every month in 2010 and 2011. The Treasurer's Office has confidently taken steps to strengthen internal controls to mitigate the chance of theft occurring again.

The projected increase in healthcare costs for 2012 is between 10 and 20 percent. Due to rising claims in 2010 and 2011, and in order to keep the Self Insurance Fund solvent, premium increases were necessary. The County allowed employees different options to help control costs and introduced a Health Savings Account to employees for the first time, which has the capability to save both the County and the employee money. The County's Wellness Program continues to save healthcare dollars by promoting a healthy lifestyle through individual health assessments, nicotine-free rewards, and health education seminars.

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Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's financial status. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to Richard H. Jeffrey, Erie County Auditor, 247 Columbus Avenue, Suite 210, Sandusky, Ohio, 44870.

Erie County, Ohio  
Statement of Net Assets  
December 31, 2011

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$34,291,497	\$10,756,853	\$45,048,350
Cash and Cash Equivalents with Fiscal Agent	1,126,538	0	1,126,538
Accounts Receivable	277,697	3,062,200	3,339,897
Accrued Interest Receivable	38,607	0	38,607
Permissive Sales Taxes Receivable	3,231,448	0	3,231,448
Due from Other Governments	5,565,080	667,159	6,232,239
Prepaid Items	156,755	0	156,755
Materials and Supplies Inventory	344,760	223,136	567,896
Due from External Parties	551,274	0	551,274
Internal Balances	74,725	(74,725)	0
Property Taxes Receivable	11,181,052	0	11,181,052
Payment in Lieu of Taxes Receivable	1,835,942	0	1,835,942
Notes Receivable	234,332	0	234,332
Special Assessments Receivable	926,117	1,350,100	2,276,217
Unamortized Bond Issuance Costs	145,777	200,903	346,680
Nondepreciable Capital Assets	3,675,250	7,618,810	11,294,060
Depreciable Capital Assets, Net	57,792,656	109,293,877	167,086,533
<b>Total Assets</b>	<b>121,449,507</b>	<b>133,098,313</b>	<b>254,547,820</b>
<u>Liabilities</u>			
Accrued Wages Payable	878,118	202,827	1,080,945
Accounts Payable	948,543	408,679	1,357,222
Contracts Payable	260,293	197,931	458,224
Matured Compensated Absences Payable	30,857	0	30,857
Due to Other Governments	2,000,855	570,972	2,571,827
Due to External Parties	44,110	2,193	46,303
Accrued Interest Payable	121,784	189,443	311,227
Claims Payable	804,683	0	804,683
Notes Payable	1,700,000	0	1,700,000
Deferred Revenue	11,912,264	0	11,912,264
Retainage Payable	28,110	167,288	195,398
Long-Term Liabilities:			
Due Within One Year	2,324,157	4,524,432	6,848,589
Due in More Than One Year	16,795,357	99,285,113	116,080,470
<b>Total Liabilities</b>	<b>37,849,131</b>	<b>105,548,878</b>	<b>143,398,009</b>
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	43,629,049	45,101,692	88,730,741
Restricted for:			
Debt Service	1,907,474	0	1,907,474
Capital Projects	2,957,782	0	2,957,782
Public Safety	1,659,829	0	1,659,829
Public Works	5,396,659	0	5,396,659
Health	8,389,456	0	8,389,456
Human Services	631,738	0	631,738
Economic Development	380,021	0	380,021
Other Purposes	5,298,939	0	5,298,939
Unrestricted (Deficit)	13,349,429	(17,552,257)	(4,202,828)
<b>Total Net Assets</b>	<b>\$83,600,376</b>	<b>\$27,549,435</b>	<b>\$111,149,811</b>

See Accompanying Notes to the Basic Financial Statements



Erie County, Ohio  
Statement of Activities  
For the Year Ended December 31, 2011

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$12,132,251	\$4,102,971	\$154,088	\$0
Judicial	7,235,013	2,405,856	933,248	0
Intergovernmental	847,046	0	0	0
Internal Service Fund-External Portion	654,045	593,128	0	0
Public Safety				
Sheriff	9,641,148	782,209	1,513,706	21,787
Other	404,717	26,000	293,331	0
Public Works	5,825,403	1,448,535	5,006,282	849,086
Health				
Developmental Disabilities	7,460,460	92,377	2,767,258	0
Other	1,283,425	279,788	120,732	0
Human Services				
Children's Services	1,445,022	49,336	1,204,585	0
Job and Family Services	5,157,838	137,656	3,965,777	0
Other	1,649,692	363,054	831,178	0
Economic Development	2,354,858	7,727	2,187,246	0
Interest and Fiscal Charges	752,950	0	0	0
Total Governmental Activities	<u>56,843,868</u>	<u>10,288,637</u>	<u>18,977,431</u>	<u>870,873</u>
<u>Business-Type Activities</u>				
Sewer	8,941,019	6,814,640	0	1,900,468
Water	7,627,088	7,928,243	0	132,251
Landfill	4,337,610	5,886,065	0	0
Care Facility	6,835,771	5,976,298	0	0
Total Business-Type Activities	<u>27,741,488</u>	<u>26,605,246</u>	<u>0</u>	<u>2,032,719</u>
Total Primary Government	<u>\$84,585,356</u>	<u>\$36,893,883</u>	<u>\$18,977,431</u>	<u>\$2,903,592</u>

General Revenues:  
Property Taxes Levied for:  
  General Operating  
  Developmental Disabilities  
  Senior Citizens  
Payment in Lieu of Taxes  
Permissive Sales Taxes  
Grants and Entitlements not Restricted to Specific Programs  
Interest  
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (Note 3)

Net Assets End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Change in Net Assets

Governmental Activities	Business-Type Activities	Total
(\$7,875,192)	\$0	(\$7,875,192)
(3,895,909)	0	(3,895,909)
(847,046)	0	(847,046)
(60,917)	0	(60,917)
(7,323,446)	0	(7,323,446)
(85,386)	0	(85,386)
1,478,500	0	1,478,500
(4,600,825)	0	(4,600,825)
(882,905)	0	(882,905)
(191,101)	0	(191,101)
(1,054,405)	0	(1,054,405)
(455,460)	0	(455,460)
(159,885)	0	(159,885)
(752,950)	0	(752,950)
<u>(26,706,927)</u>	<u>0</u>	<u>(26,706,927)</u>
0	(225,911)	(225,911)
0	433,406	433,406
0	1,548,455	1,548,455
0	(859,473)	(859,473)
<u>0</u>	<u>896,477</u>	<u>896,477</u>
<u>(26,706,927)</u>	<u>896,477</u>	<u>(25,810,450)</u>
4,218,414	0	4,218,414
4,334,210	0	4,334,210
835,402	0	835,402
1,538,286	0	1,538,286
13,483,885	0	13,483,885
3,002,294	0	3,002,294
646,395	0	646,395
1,730,642	708,403	2,439,045
29,789,528	708,403	30,497,931
<u>10,351</u>	<u>(10,351)</u>	<u>0</u>
<u>29,799,879</u>	<u>698,052</u>	<u>30,497,931</u>
3,092,952	1,594,529	4,687,481
<u>80,507,424</u>	<u>25,954,906</u>	<u>106,462,330</u>
<u>\$83,600,376</u>	<u>\$27,549,435</u>	<u>\$111,149,811</u>

Erie County, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2011

	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,075,177	\$6,437,762	\$553,983	\$2,543,633
Cash and Cash Equivalents with Fiscal Agent	0	1,126,538	0	0
Accounts Receivable	138,275	0	745	5,196
Accrued Interest Receivable	34,935	0	0	2,002
Permissive Sales Taxes Receivable	3,231,448	0	0	0
Due from Other Governments	979,216	505,846	814,698	2,400,312
Prepaid Items	156,755	0	0	0
Materials and Supplies Inventory	128,192	0	0	214,835
Due from External Parties	551,274	0	0	0
Interfund Receivable	1,221,823	0	0	2,149
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	35,495	0	0	0
Property Taxes Receivable	4,962,464	5,147,445	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$18,515,054</b>	<b>\$13,217,591</b>	<b>\$1,369,426</b>	<b>\$5,168,127</b>
<u>Liabilities</u>				
Accrued Wages Payable	\$456,615	\$86,735	\$136,773	\$58,906
Accounts Payable	302,986	135,745	94,897	54,627
Contracts Payable	0	0	0	260,293
Matured Compensated Absences Payable	30,857	0	0	0
Due to Other Governments	268,935	87,875	134,196	22,816
Due to External Parties	34,098	0	134	1,394
Interfund Payable	97,018	40,277	55,906	16,440
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Deferred Revenue	8,022,247	5,652,680	552,554	2,007,211
Retainage Payable	0	0	0	28,110
<b>Total Liabilities</b>	<b>9,212,756</b>	<b>6,003,312</b>	<b>974,460</b>	<b>2,449,797</b>
<u>Fund Balance</u>				
Nonspendable	1,151,648	0	0	214,835
Restricted	0	7,214,279	394,966	2,503,495
Committed	320,791	0	0	0
Assigned	324,499	0	0	0
Unassigned (Deficit)	7,505,360	0	0	0
<b>Total Fund Balance</b>	<b>9,302,298</b>	<b>7,214,279</b>	<b>394,966</b>	<b>2,718,330</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$18,515,054</b>	<b>\$13,217,591</b>	<b>\$1,369,426</b>	<b>\$5,168,127</b>

See Accompanying Notes to the Basic Financial Statements

Other Governmental	Total
\$13,359,924	\$29,970,479
0	1,126,538
133,481	277,697
1,670	38,607
0	3,231,448
865,008	5,565,080
0	156,755
1,733	344,760
0	551,274
40,081	1,264,053
0	35,495
1,071,143	11,181,052
1,835,942	1,835,942
234,332	234,332
926,117	926,117
<u>\$18,469,431</u>	<u>\$56,739,629</u>
\$138,524	\$877,553
360,288	948,543
0	260,293
0	30,857
1,171,894	1,685,716
8,484	44,110
432,052	641,693
7,119	7,119
1,700,000	1,700,000
4,481,831	20,716,523
0	28,110
<u>8,300,192</u>	<u>26,940,517</u>
1,733	1,368,216
10,491,379	20,604,119
0	320,791
0	324,499
(323,873)	7,181,487
<u>10,169,239</u>	<u>29,799,112</u>
<u>\$18,469,431</u>	<u>\$56,739,629</u>

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Erie County, Ohio  
 Reconciliation of Total Governmental Fund Balance  
 to Net Assets of Governmental Activities  
 December 31, 2011

Total Governmental Fund Balance		\$29,799,112
Amounts reported for governmental activities on the statement of net assets are different because of the following:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		61,467,906
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:		
Accrued Interest Receivable	26,663	
Permissive Sales Taxes Receivable	2,211,239	
Due from Other Governments	4,535,510	
Property Taxes Receivable	1,104,730	
Special Assessments Receivable	926,117	
		8,804,259
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.		145,777
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(761,958)
Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due.		(114,665)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
General Obligation Bonds Payable	(16,158,738)	
Special Assessment Bonds Payable	(439,933)	
Compensated Absences Payable	(2,505,083)	
Capital Leases Payable	(15,760)	
		(19,119,514)
An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets.		3,379,459
Net Assets of Governmental Activities		\$83,600,376

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds  
For the Year Ended December 31, 2011

	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax
<u>Revenues</u>				
Property Taxes	\$4,223,740	\$4,338,433	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Permissive Sales Taxes	13,369,498	0	0	0
Charges for Services	3,226,319	94,152	137,656	103,147
Licenses and Permits	438,839	0	0	12,970
Fines and Forfeitures	359,573	0	0	64,275
Intergovernmental	2,732,848	3,292,681	3,579,866	5,351,708
Special Assessments	0	0	0	0
Interest	649,102	90	0	38,028
Other	1,163,966	122,674	684	31,401
<b>Total Revenues</b>	<b>26,163,885</b>	<b>7,848,030</b>	<b>3,718,206</b>	<b>5,601,529</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	9,191,274	0	0	0
Judicial	5,550,582	0	0	0
Intergovernmental	0	0	0	0
Public Safety	7,639,938	0	0	0
Public Works	60,531	0	0	5,347,768
Health	3,574	7,681,161	0	0
Human Services	612,808	0	5,043,772	0
Economic Development	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	14,629	0	14,293	0
Interest and Fiscal Charges	464	0	223	0
<b>Total Expenditures</b>	<b>23,073,800</b>	<b>7,681,161</b>	<b>5,058,288</b>	<b>5,347,768</b>
Excess of Revenues Over (Under) Expenditures	3,090,085	166,869	(1,340,082)	253,761
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	0
Sale of Capital Assets	3,416	0	227	0
Transfers In	0	0	1,232,666	0
Transfers Out	(2,332,810)	0	(98,809)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(2,329,394)</b>	<b>0</b>	<b>1,134,084</b>	<b>0</b>
Changes in Fund Balance	760,691	166,869	(205,998)	253,761
Fund Balance Beginning of Year - Restated (Note 3)	8,541,607	7,047,410	600,964	2,464,569
<b>Fund Balance End of Year</b>	<b>\$9,302,298</b>	<b>\$7,214,279</b>	<b>\$394,966</b>	<b>\$2,718,330</b>

See Accompanying Notes to the Basic Financial Statements

<u>Other Governmental</u>	<u>Total</u>
\$836,134	\$9,398,307
1,538,286	1,538,286
0	13,369,498
3,885,123	7,446,397
315,857	767,666
119,154	543,002
7,567,906	22,525,009
753,948	753,948
32,449	719,669
464,332	1,783,057
<u>15,513,189</u>	<u>58,844,839</u>
1,611,803	10,803,077
1,508,516	7,059,098
847,046	847,046
2,278,696	9,918,634
425,374	5,833,673
1,248,870	8,933,605
2,458,051	8,114,631
2,352,891	2,352,891
35,419	35,419
1,553,539	1,582,461
750,714	751,401
<u>15,070,919</u>	<u>56,231,936</u>
<u>442,270</u>	<u>2,612,903</u>
2,200,000	2,200,000
0	3,643
4,128,850	5,361,516
<u>(2,922,241)</u>	<u>(5,353,860)</u>
<u>3,406,609</u>	<u>2,211,299</u>
3,848,879	4,824,202
<u>6,320,360</u>	<u>24,974,910</u>
<u>\$10,169,239</u>	<u>\$29,799,112</u>



Erie County, Ohio  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance  
 of Governmental Funds to Statement of Activities  
 For the Year Ended December 31, 2011

Changes in Fund Balance - Total Governmental Funds \$4,824,202

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

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current year:

Capital Outlay - Nondepreciable Capital Assets	1,148,993	
Capital Outlay - Depreciable Capital Assets	949,140	
Capital Contributions	62,973	
Depreciation	<u>(3,290,200)</u>	(1,129,094)

The proceeds from the sale of capital assets are reported as other financing sources in the governmental funds. However, the cost of the capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities.

Proceeds from Sale of Capital Assets	(3,643)	
Gain on Disposal of Capital Assets	1,501	
Loss on Disposal of Capital Assets	<u>(35,759)</u>	(37,901)

Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:

Property Taxes	(10,281)	
Permissive Sales Taxes	114,387	
Charges for Services	(13,683)	
Intergovernmental	355,396	
Special Assessments	20,091	
Interest	(30,247)	
Other	<u>(11,635)</u>	424,028

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net assets.

General Obligation Bonds Payable	1,448,025	
Special Assessment Bonds Payable	95,794	
Capital Leases Payable	<u>38,642</u>	1,582,461

Debt proceeds are reported as other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net assets. (2,200,000)

(continued)

Erie County, Ohio  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance  
 of Governmental Funds to Statement of Activities  
 For the Year Ended December 31, 2011  
 (continued)

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net assets. Issuance costs are reported as an expenditure when paid in the governmental funds but are amortized on the statement of activities. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

Accrued Interest Payable	\$5,254	
Annual Accretion on Capital Appreciation Bonds	(13,497)	
Issuance Costs	(8,124)	
Amortization of Premium	14,818	(1,549)

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 150,991

The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.

Allocated to Activities	(461,964)	
Transfers In	2,695	(459,269)

The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year. (60,917)

Change in Net Assets of Governmental Activities \$3,092,952

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,467,866	\$4,467,866	\$4,221,108	(\$246,758)
Permissive Sales Taxes	12,981,000	12,981,000	13,282,772	301,772
Charges for Services	2,983,866	2,998,366	2,857,026	(141,340)
Licenses and Permits	455,200	455,200	427,377	(27,823)
Fines and Forfeitures	359,000	359,000	336,438	(22,562)
Intergovernmental	2,805,178	2,805,178	2,822,631	17,453
Interest	680,100	680,100	619,268	(60,832)
Other	1,187,498	1,538,453	1,132,789	(405,664)
<b>Total Revenues</b>	<b>25,919,708</b>	<b>26,285,163</b>	<b>25,699,409</b>	<b>(585,754)</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	9,128,557	10,025,323	9,615,611	409,712
Judicial	5,445,906	5,546,654	5,349,688	196,966
Public Safety	7,649,271	8,018,645	7,763,844	254,801
Public Works	68,160	68,160	60,714	7,446
Health	3,731	3,731	3,596	135
Human Services	1,126,517	1,094,343	634,775	459,568
<b>Total Expenditures</b>	<b>23,422,142</b>	<b>24,756,856</b>	<b>23,428,228</b>	<b>1,328,628</b>
Excess of Revenues Over Expenditures	2,497,566	1,528,307	2,271,181	742,874
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	3,416	3,416	3,416	0
Advances In	52,000	172,000	188,367	16,367
Advances Out	0	(410,000)	(410,000)	0
Transfers In	0	0	16,800	16,800
Transfers Out	(2,346,717)	(2,344,911)	(2,332,810)	12,101
<b>Total Other Financing Sources (Uses)</b>	<b>(2,291,301)</b>	<b>(2,579,495)</b>	<b>(2,534,227)</b>	<b>45,268</b>
Changes in Fund Balance	206,265	(1,051,188)	(263,046)	788,142
Fund Balance Beginning of Year	6,457,568	6,457,568	6,457,568	0
Prior Year Encumbrances Appropriated	450,039	450,039	450,039	0
<b>Fund Balance End of Year</b>	<b>\$7,113,872</b>	<b>\$5,856,419</b>	<b>\$6,644,561</b>	<b>\$788,142</b>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Developmental Disabilities Fund  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$4,191,190	\$4,191,190	\$4,334,991	\$143,801
Charges for Services	87,742	87,742	94,152	6,410
Intergovernmental	3,211,990	3,639,698	3,293,019	(346,679)
Interest	120	120	88	(32)
Other	115,878	115,878	122,068	6,190
	7,606,920	8,034,628	7,844,318	(190,310)
<u>Expenditures</u>				
Current:				
Health	7,924,831	10,132,205	8,311,055	1,821,150
Changes in Fund Balance	(317,911)	(2,097,577)	(466,737)	1,630,840
Fund Balance Beginning of Year	4,664,864	4,664,864	4,664,864	0
Prior Year Encumbrances Appropriated	1,539,318	1,539,318	1,539,318	0
Fund Balance End of Year	\$5,886,271	\$4,106,605	\$5,737,445	\$1,630,840

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Job and Family Services Fund  
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Charges for Services	\$210,000	\$210,000	\$134,144	(\$75,856)
Intergovernmental	5,285,000	5,285,000	3,618,771	(1,666,229)
Other	773	773	684	(89)
	<u>5,495,773</u>	<u>5,495,773</u>	<u>3,753,599</u>	<u>(1,742,174)</u>
<u>Expenditures</u>				
<u>Current:</u>				
Human Services	5,693,331	5,901,086	5,248,359	652,727
Excess of Revenues Under Expenditures	<u>(197,558)</u>	<u>(405,313)</u>	<u>(1,494,760)</u>	<u>(1,089,447)</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	227	227	227	0
Transfers In	930,000	930,000	1,232,666	302,666
Transfers Out	<u>(130,000)</u>	<u>(130,000)</u>	<u>(98,809)</u>	<u>31,191</u>
Total Other Financing Sources (Uses)	<u>800,227</u>	<u>800,227</u>	<u>1,134,084</u>	<u>333,857</u>
Changes in Fund Balance	602,669	394,914	(360,676)	(755,590)
Fund Balance Beginning of Year	280,008	280,008	280,008	0
Prior Year Encumbrances Appropriated	<u>207,755</u>	<u>207,755</u>	<u>207,755</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,090,432</u>	<u>\$882,677</u>	<u>\$127,087</u>	<u>(\$755,590)</u>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$28,200	\$28,200	\$103,147	\$74,947
Licenses and Permits	15,000	15,000	12,970	(2,030)
Fines and Forfeitures	60,000	60,000	59,539	(461)
Intergovernmental	4,626,732	5,091,927	5,279,265	187,338
Interest	35,000	35,000	35,135	135
Other	144,000	37,160	31,962	(5,198)
Total Revenues	4,908,932	5,267,287	5,522,018	254,731
<u>Expenditures</u>				
Current:				
Public Works	4,850,783	6,318,488	5,418,170	900,318
Changes in Fund Balance	58,149	(1,051,201)	103,848	1,155,049
Fund Balance Beginning of Year	1,868,559	1,868,559	1,868,559	0
Prior Year Encumbrances Appropriated	254,016	254,016	254,016	0
Fund Balance End of Year	<u>\$2,180,724</u>	<u>\$1,071,374</u>	<u>\$2,226,423</u>	<u>\$1,155,049</u>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Fund Net Assets  
Proprietary Funds  
December 31, 2011

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$703,149	\$1,969,126	\$7,506,284	\$578,294
Accounts Receivable	1,123,029	1,141,461	428,574	369,136
Due from Other Governments	667,159	0	0	0
Materials and Supplies Inventory	75,916	111,024	8,817	27,379
Interfund Receivable	0	0	54,500	0
Special Assessments Receivable	58,592	0	0	0
<b>Total Current Assets</b>	<b>2,627,845</b>	<b>3,221,611</b>	<b>7,998,175</b>	<b>974,809</b>
<u>Non-Current Assets</u>				
Special Assessments Receivable	1,291,508	0	0	0
Unamortized Bond Issuance Costs	48,279	49,083	103,541	0
Nondepreciable Capital Assets	6,104,147	101,135	1,308,052	105,476
Depreciable Capital Assets, Net	59,611,686	43,031,869	4,747,727	1,902,595
<b>Total Non-Current Assets</b>	<b>67,055,620</b>	<b>43,182,087</b>	<b>6,159,320</b>	<b>2,008,071</b>
<b>Total Assets</b>	<b>69,683,465</b>	<b>46,403,698</b>	<b>14,157,495</b>	<b>2,982,880</b>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	32,435	23,589	17,692	129,111
Accounts Payable	57,677	29,245	47,368	274,389
Contracts Payable	197,931	0	0	0
Due to Other Governments	210,631	259,301	47,034	54,006
Due to External Parties	0	0	2,193	0
Interfund Payable	8,972	8,722	36,762	836,727
Claims Payable	0	0	0	0
Accrued Interest Payable	45,729	44,961	98,753	0
Retainage Payable	167,288	0	0	0
General Obligation Bonds Payable	604,247	558,069	1,078,791	0
Special Assessment Bonds Payable	47,743	0	0	0
OPWC Loans Payable	25,009	17,388	0	0
OWDA Loans Payable	1,198,755	789,319	0	0
Compensated Absences Payable	39,265	15,344	13,159	134,106
Capital Leases Payable	0	0	0	3,237
<b>Total Current Liabilities</b>	<b>2,635,682</b>	<b>1,745,938</b>	<b>1,341,752</b>	<b>1,431,576</b>
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	3,291,943	4,248,380	15,952,170	0
Special Assessment Bonds Payable	762,062	0	0	0
OPWC Loans Payable	85,462	0	0	0
OWDA Loans Payable	36,347,165	22,285,816	0	0
Compensated Absences Payable	92,178	24,062	25,118	68,501
Capital Leases Payable	0	0	0	14,407
Closure/Postclosure Costs Payable	0	0	16,087,849	0
<b>Total Non-Current Liabilities</b>	<b>40,578,810</b>	<b>26,558,258</b>	<b>32,065,137</b>	<b>82,908</b>
<b>Total Liabilities</b>	<b>43,214,492</b>	<b>28,304,196</b>	<b>33,406,889</b>	<b>1,514,484</b>
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	38,559,933	15,327,424	(10,776,092)	1,990,427
Unrestricted (Deficit)	(12,090,960)	2,772,078	(8,473,302)	(522,031)
<b>Total Net Assets (Deficit)</b>	<b>\$26,468,973</b>	<b>\$18,099,502</b>	<b>(\$19,249,394)</b>	<b>\$1,468,396</b>

Net assets reported for business-type activities on the statement of net assets is different because it includes a proportionate share of the balance of the internal service fund.

Net Assets of Business-Type Activities

See Accompanying Notes to the Basic Financial Statements

	Governmental Activity
Total Enterprise	Internal Service
\$10,756,853	\$4,285,523
3,062,200	0
667,159	0
223,136	0
54,500	214,323
58,592	0
<u>14,822,440</u>	<u>4,499,846</u>
1,291,508	0
200,903	0
7,618,810	0
<u>109,293,877</u>	<u>0</u>
<u>118,405,098</u>	<u>0</u>
<u>133,227,538</u>	<u>4,499,846</u>
202,827	565
408,679	0
197,931	0
570,972	315,139
2,193	0
891,183	0
0	804,683
189,443	0
167,288	0
2,241,107	0
47,743	0
42,397	0
1,988,074	0
201,874	0
3,237	0
<u>7,154,948</u>	<u>1,120,387</u>
23,492,493	0
762,062	0
85,462	0
58,632,981	0
209,859	0
14,407	0
<u>16,087,849</u>	<u>0</u>
<u>99,285,113</u>	<u>0</u>
<u>106,440,061</u>	<u>1,120,387</u>
45,101,692	0
<u>(18,314,215)</u>	<u>3,379,459</u>
26,787,477	<u>\$3,379,459</u>
<u>761,958</u>	
<u>\$27,549,435</u>	



Erie County, Ohio  
Statement of Revenues, Expenses,  
and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2011

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Operating Revenues</u>				
Charges for Services	\$6,814,640	\$7,928,243	\$5,886,065	\$5,976,298
Other	311	60	155,717	548,890
Total Operating Revenues	<u>6,814,951</u>	<u>7,928,303</u>	<u>6,041,782</u>	<u>6,525,188</u>
<u>Operating Expenses</u>				
Personal Services	1,224,913	899,132	624,926	4,546,850
Materials and Supplies	440,075	252,274	333,625	417,120
Contractual Services	2,917,491	3,515,651	1,841,621	1,657,734
Claims	0	0	0	0
Closure and Postclosure Costs	0	0	365,730	0
Other	142,077	133,005	61,206	0
Depreciation	2,441,708	1,561,943	374,076	111,922
Total Operating Expenses	<u>7,166,264</u>	<u>6,362,005</u>	<u>3,601,184</u>	<u>6,733,626</u>
Operating Income (Loss)	<u>(351,313)</u>	<u>1,566,298</u>	<u>2,440,598</u>	<u>(208,438)</u>
<u>Non-Operating Revenues (Expenses)</u>				
Gain on Disposal of Capital Assets	0	3,425	0	0
Loss on Disposal of Capital Assets	(107,979)	0	0	0
Interest Expense	(1,642,138)	(1,248,144)	(725,647)	(514)
Total Non-Operating Revenues (Expenses)	<u>(1,750,117)</u>	<u>(1,244,719)</u>	<u>(725,647)</u>	<u>(514)</u>
Income (Loss) Before Contributions and Transfers	<u>(2,101,430)</u>	<u>321,579</u>	<u>1,714,951</u>	<u>(208,952)</u>
Capital Contributions	1,900,468	132,251	0	0
Transfers In	0	0	0	0
Transfers Out	0	(10,351)	0	0
Changes in Net Assets	<u>(200,962)</u>	<u>443,479</u>	<u>1,714,951</u>	<u>(208,952)</u>
Net Assets (Deficit) Beginning of Year	<u>26,669,935</u>	<u>17,656,023</u>	<u>(20,964,345)</u>	<u>1,677,348</u>
Net Assets (Deficit) End of Year	<u>\$26,468,973</u>	<u>\$18,099,502</u>	<u>(\$19,249,394)</u>	<u>\$1,468,396</u>

The change in net assets reported for business-type activities on the statement of activities is different because it includes a proportionate share of the net loss of the internal service fund.

Change in Net Assets of Business-Type Activities

See Accompanying Notes to the Basic Financial Statements

	<u>Governmental Activity</u>
<u>Total Enterprise</u>	<u>Internal Service</u>
\$26,605,246	\$6,061,929
704,978	528,374
<u>27,310,224</u>	<u>6,590,303</u>
7,295,821	13,870
1,443,094	0
9,932,497	823,820
0	6,429,481
365,730	0
336,288	0
4,489,649	0
<u>23,863,079</u>	<u>7,267,171</u>
<u>3,447,145</u>	<u>(676,868)</u>
3,425	0
(107,979)	0
(3,616,443)	0
<u>(3,720,997)</u>	<u>0</u>
(273,852)	(676,868)
2,032,719	0
0	2,695
(10,351)	0
<u>1,748,516</u>	<u>(674,173)</u>
	<u>4,053,632</u>
	<u>\$3,379,459</u>
<u>(153,987)</u>	
<u>\$1,594,529</u>	

Erie County, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2011

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
Increase (Decrease) in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$7,067,635	\$7,929,827	\$5,990,467	\$6,161,736
Cash Received from Transactions with Other Funds	0	0	0	0
Cash Payments for Personal Services	(1,059,625)	(799,067)	(536,225)	(3,918,383)
Cash Payments to Suppliers	(438,930)	(252,019)	(321,009)	(397,752)
Cash Payments for Contractual Services	(2,876,563)	(3,510,907)	(1,887,614)	(1,491,525)
Cash Payments for Claims	0	0	0	0
Cash Payments for Transactions with Other Funds	(149,004)	(105,014)	(83,088)	(679,653)
Cash Received for Other Revenues	281	0	155,738	548,890
Cash Payments for Other Expenses	(142,077)	(133,005)	(61,206)	0
Net Cash Provided by (Used for) Operating Activities	<u>2,401,717</u>	<u>3,129,815</u>	<u>3,257,063</u>	<u>223,313</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Advances In	0	0	36,500	410,000
Cash Payments for Advances Out	0	0	0	(120,000)
Cash Received from Transfers In	0	0	0	0
Cash Payments for Transfers Out	0	(10,351)	0	0
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>0</u>	<u>(10,351)</u>	<u>36,500</u>	<u>290,000</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(2,423,335)	0	(613,384)	(12,410)
Capital Contributions	1,900,468	132,251	0	0
Proceeds from Sale of Capital Assets	0	3,425	0	0
Principal Paid on General Obligation Bonds	(604,769)	(587,854)	(997,633)	0
Principal Paid on OPWC Loans	(57,366)	(149,641)	0	0
Principal Paid on OWDA Loans	(1,596,446)	(770,452)	0	0
Interest Paid on General Obligation Bonds	(177,404)	(204,152)	(822,847)	0
Interest Paid on OWDA Loans	(1,443,885)	(1,063,386)	0	0
Payment to Refunded Bond Escrow Agent	0	0	(8,772,678)	0
General Obligation Bonds Issued	0	0	8,850,000	0
OWDA Loans Issued	252,994	16,033	0	0
Lease Principal	0	0	0	(3,247)
Lease Interest	0	0	0	(514)
Net Cash Used for Capital and Related Financing Activities	<u>(4,149,743)</u>	<u>(2,623,776)</u>	<u>(2,356,542)</u>	<u>(16,171)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,748,026)	495,688	937,021	497,142
Cash and Cash Equivalents Beginning of Year	<u>2,451,175</u>	<u>1,473,438</u>	<u>6,569,263</u>	<u>81,152</u>
Cash and Cash Equivalents End of Year	<u>\$703,149</u>	<u>\$1,969,126</u>	<u>\$7,506,284</u>	<u>\$578,294</u>

	<u>Governmental Activity</u>	
<u>Total Enterprise</u>	<u>Internal Service</u>	
\$27,149,665	\$0	
0	6,143,965	
(6,313,300)	(13,060)	
(1,409,710)	0	
(9,766,609)	(984,605)	
0	(6,608,851)	
(1,016,759)	0	
704,909	528,374	
<u>(336,288)</u>	<u>0</u>	
9,011,908	(934,177)	
446,500	0	
(120,000)	0	
0	2,695	
<u>(10,351)</u>	<u>0</u>	
316,149	2,695	
(3,049,129)	0	
2,032,719	0	
3,425	0	
(2,190,256)	0	
(207,007)	0	
(2,366,898)	0	
(1,204,403)	0	
(2,507,271)	0	
(8,772,678)	0	
8,850,000	0	
269,027	0	
(3,247)	0	
<u>(514)</u>	<u>0</u>	
(9,146,232)	0	
181,825	(931,482)	
<u>10,575,028</u>	<u>5,217,005</u>	
<u>\$10,756,853</u>	<u>\$4,285,523</u>	

(continued)

Erie County, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2011  
(continued)

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Reconciliation of Operating Income (Loss) to</u>				
<u>Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	(\$351,313)	\$1,566,298	\$2,440,598	(\$208,438)
<u>Adjustments to Reconcile Operating Income (Loss) to</u>				
<u>Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	2,441,708	1,561,943	374,076	111,922
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(33,950)	(3,018)	104,402	185,438
Increase in Due from Other Governments	(667,159)	0	0	0
Increase in Materials and Supplies Inventory	(3,611)	(2,249)	(5,133)	(5,119)
Decrease in Interfund Receivable	19,250	4,542	21	0
Decrease in Special Assessments Receivable	934,824	0	0	0
Increase (Decrease) in Accrued Wages Payable	1,615	(2,094)	815	(18,039)
Increase (Decrease) in Accounts Payable	4,197	(2,016)	(26,075)	198,284
Increase (Decrease) in Due to Other Governments	43,171	9,623	12,821	(12,949)
Decrease in Due to External Parties	0	0	(355)	0
Decrease in Interfund Payable	(2,602)	(1,631)	(14,441)	(15,672)
Decrease in Claims Payable	0	0	0	0
Increase (Decrease) in Compensated Absences Payable	15,587	(1,583)	4,604	(12,114)
Increase in Closure/Postclosure Costs Payable	0	0	365,730	0
Total Adjustments	2,753,030	1,563,517	816,465	431,751
Net Cash Provided by (Used for) Operating Activities	<u>\$2,401,717</u>	<u>\$3,129,815</u>	<u>\$3,257,063</u>	<u>\$223,313</u>

Non-Cash Capital Transactions

In 2011, the Care Facility enterprise fund entered into a new capital lease for equipment, in the amount of \$18,936.

See Accompanying Notes to the Basic Financial Statements

	<u>Governmental Activity</u>	
<u>Total Enterprise</u>	<u>Internal Service</u>	
<u>\$3,447,145</u>	<u>(\$676,868)</u>	
4,489,649	0	
252,872	0	
(667,159)	0	
(16,112)	0	
23,813	82,036	
934,824	0	
(17,703)	565	
174,390	0	
52,666	(55,963)	
(355)	0	
(34,346)	0	
0	(283,947)	
6,494	0	
<u>365,730</u>	<u>0</u>	
<u>5,564,763</u>	<u>(257,309)</u>	
<u><u>\$9,011,908</u></u>	<u><u>(\$934,177)</u></u>	

Erie County, Ohio  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2011

	Private Purpose Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$53,259	\$11,308,616
Cash and Cash Equivalents in Segregated Accounts	0	5,031,036
Accounts Receivable	0	5,963
Accrued Interest Receivable	39	0
Other Local Taxes Receivable	0	273,650
Due from Other Governments	0	2,836,337
Due from External Parties	0	46,303
Property Taxes Receivable	0	83,004,552
Special Assessments Receivable	0	4,655,555
	53,298	\$107,162,012
Total Assets	53,298	\$107,162,012
<u>Liabilities</u>		
Due to Other Governments	0	\$87,081,512
Due to External Parties	0	551,274
Undistributed Assets	0	19,529,226
	0	19,529,226
Total Liabilities	0	\$107,162,012
<u>Net Assets</u>		
Held in Trust for Others	53,298	
Total Net Assets	\$53,298	

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Change in Fiduciary Net Assets  
Private Purpose Trust Fund  
For the Year Ended December 31, 2011

<u>Additions</u>	
Interest	\$615
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Change in Net Assets	615
Net Assets Beginning of Year	<u>52,683</u>
Net Assets End of Year	<u><u>\$53,298</u></u>

See Accompanying Notes to the Basic Financial Statement:



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011

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**Note 1 - Reporting Entity**

Erie County, Ohio (County) was created in 1838. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a County Court Judge, a Juvenile Court Judge, and a Probate Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading.

**A. Primary Government**

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Erie County, this includes the Erie County Board of Developmental Disabilities (DD) and departments and activities that are directly operated by the elected County officials.

**B. Component Units**

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes. There were no component units of Erie County in 2011.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate organizations listed below, the County serves as fiscal agent, but the organizations are not considered part of Erie County. These organizations are reported as agency funds within the financial statements:

- Erie County General Health District
- Erie County Metroparks
- Erie County Regional Planning
- Erie County Soil and Water Conservation District
- Erie-Ottawa Family and Children First

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 1 - Reporting Entity** (continued)

The County participates in two joint ventures, a jointly governed organization, and an insurance pool. These organizations are presented in Notes 25, 26, and 27 to the basic financial statements. These organizations are:

Erie-Ottawa Mental Health and Recovery Board (MHRB)  
Regional Airport Authority  
Clearwater Council of Governments  
County Risk Sharing Authority (CORSA)

**Note 2 - Summary of Significant Accounting Policies**

The financial statements of Erie County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental 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 to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County does not apply Financial Accounting Standards Board (FASB) Statements and Interpretations issued after November 30, 1989, to its business-type activities or to its enterprise funds. Following are the more significant of the County's accounting policies.

**A. Basis of Presentation**

The County's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**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 statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

**Fund Financial Statements**

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type.

**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. The funds of the County are presented in three categories; governmental, proprietary, and fiduciary.

**Governmental Funds**

Governmental funds are those through which most governmental functions of the County 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 purpose 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** - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Developmental Disabilities Fund** - This fund accounts for a county-wide property tax levy and federal and state grants restricted for the operation of resident homes for the developmentally disabled.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Job and Family Services Fund - This fund accounts for federal, state, and local resources restricted to providing general relief and to pay providers of medical assistance and social services.

Motor Vehicle and Gasoline Tax Fund - This fund accounts for gasoline taxes and the sale of motor vehicle licenses restricted by state law to county road and bridge repair/improvement programs.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed, or assigned for a particular purpose.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows.

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 following are the County's major enterprise funds:

Sewer Fund - This fund accounts for the operations of the sewer collection system within the County.

Water - This fund accounts for the operations of the water distribution system within the County.

Landfill Fund - This fund accounts for fees collected at the County landfill for dumping waste.

Care Facility - This fund accounts for the daily operations of the County nursing home. Revenue is generated from resident fees and charges for services and is used to pay other agencies for services, to fund the daily costs of operations, and to provide services to the residents such as laundry, transportation, personal care items, and incidental medical supplies.

Internal Service Funds - The internal service funds account 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 funds account for workers' compensation premiums charged to each County department and for the activities of the self-insurance program for employee medical benefits.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

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 not available to support the County's own programs. The County's private purpose trust fund accounts for financial assistance to families of fallen officers. The County's agency funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the proprietary funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of revenues, expenses, and changes in fund net assets presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

The private purpose trust fund is accounted for using a flow of economic resources measurement focus.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**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 financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and 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 Nonexchange Transactions

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the 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 the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes; charges for services; fines and forfeitures; state-levied locally shared taxes (including gasoline tax and motor vehicle license fees); grants; and interest.

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2011, but were levied to finance 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Expenses/Expenditures

On the accrual basis, 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.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County Commissioners.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Cash and cash equivalents that are held separately with Clearwater Council of Governments are recorded as "Cash and Cash Equivalents with Fiscal Agent". Cash and cash equivalents that are held separately within departments of the County, and not included in the County treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts".

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

During 2011, the County invested in nonnegotiable certificates of deposit, federal agency securities, commercial paper, U.S. treasury securities, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2011.

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 2011 was \$649,045, which includes \$555,146 assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2011, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Inventory**

Inventory is presented at cost on a first-in, first-out basis and is expended/expensed when used. Inventory consists of expendable supplies held for consumption.

**I. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Unclaimed monies that have a legal restriction on their expenditure are reported as restricted.



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 2 - Summary of Significant Accounting Policies** (continued)

**J. Unamortized Bond Issuance Costs/Bond Premiums**

Issuance costs and premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges and are generally paid from debt proceeds. Bond premiums are presented as an addition to the face amount of bonds payable.

**K. Capital Assets**

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net assets but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of five thousand dollars. 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. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land and construction in progress. 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 replacement. The County reports all infrastructure, including that acquired prior to 1980. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Land Improvements	20-30 years	20-40 years
Buildings and Building Improvements	30-50 years	50 years
Roads and Bridges	20-100 years	n/a
Sewer and Water Lines	n/a	40 years
Equipment	5-30 years	5-30 years
Vehicles	8-15 years	8 years

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

**L. Interfund Receivables/Payables**

On fund financial statements, receivables and payables resulting from interfund loans or unpaid amounts for interfund services provided are reported as “Interfund Receivables/Payables”. Interfund balances are eliminated on the statement of net assets, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as “Internal Balances”.

**M. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees’ rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end taking into consideration any limits specified in the County’s departmental policies and union contracts. The County records a liability for accumulated unused sick leave for all employees with ten or more years of service with the County.

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 to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “Matured Compensated Absences Payable” in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**N. Accrued Liabilities and Long-Term Obligations**

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

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 that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds, special assessment bonds, and capital leases are recognized as liabilities on the governmental fund financial statements when due.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

**O. Unamortized Loss on Advance Refunding**

For advance refundings resulting in the defeasance of debt, 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 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 a reduction of the face amount of the new debt.

**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 balance 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 constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes primarily include resources restricted for real estate assessment and collection, various public safety activities, and activities of the County's courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**Q. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

**Nonspendable** - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash. It also includes the long-term portion of interfund receivables.

**Restricted** - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or by a County official delegated that authority by ordinance.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County first applies restricted resources when an expenditure is incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used.

**R. Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer and water services, landfill use, and nursing home care, as well as for premiums charged in the internal service funds. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are reported as nonoperating.

**S. Capital Contributions**

Capital contributions arise from contributions from other governments and outside sources.

**T. Interfund Transactions**

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 2 - Summary of Significant Accounting Policies** (continued)

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

U. Estimates

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

**Note 3 - Change in Accounting Principles and Restatement of Fund Balance/Net Assets**

A. Change in Accounting Principles

For 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." GASB Statement No. 54 provides fund balance classifications that can be more consistently applied and clarifies the existing governmental fund type definitions. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned, and/or unassigned.

B. Restatement of Fund Balance/Net Assets

The restatement due to the implementation of GASB Statement No. 54 had the following effect on fund balance of the major and nonmajor funds of the City as they were previously reported.

	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax	Other Governmental	Total Governmental Funds
Fund Balance at January 1, 2011	\$8,006,284	\$7,047,410	\$600,964	\$2,464,569	\$6,922,246	\$25,041,473
Change in Fund Structure	535,323	0	0	0	(601,886)	(66,563)
Adjusted Fund Balance at January 1, 2011	<u>\$8,541,607</u>	<u>\$7,047,410</u>	<u>\$600,964</u>	<u>\$2,464,569</u>	<u>\$6,320,360</u>	<u>\$24,974,910</u>

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 3 - Change in Accounting Principles and Restatement of Fund Balance/Net Assets** (continued)

	Total Governmental Activities	Total Business-Type Activities
Net Assets at January 1, 2011	\$80,750,587	\$25,954,906
Change in Fund Structure	(243,163)	0
Adjusted Net Assets at January 1, 2011	\$80,507,424	\$25,954,906

**Note 4 - Accountability and Compliance**

A. Accountability

At December 31, 2011, the following funds had deficit fund balances/net assets:

Fund Type/Fund	Deficit
Special Revenue Funds	
CDBG	\$17,028
CHIP	219,972
Highway Safety	3
Debt Service Fund	
Bond Retirement	86,870
Enterprise Fund	
Landfill	19,249,394

The deficit fund balances in the special revenue funds and the debt service fund resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net assets in the Landfill enterprise fund resulted from the requirement to report future postclosure costs. Management is analyzing the situation to alleviate future deficits.

B. Compliance

The Highway Safety and Senior Citizens special revenue funds and the Bond Retirement debt service fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$954, \$6,006, and \$92,843; respectively, for the year ended December 31, 2011. The Auditor will review appropriations to ensure they are within estimated resources.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 4 - Accountability and Compliance** (continued)

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2011.

Fund Program/Department/Account	Appropriations	Expenditures Plus Encumbrances	Excess
Special Revenue Funds			
Delinquent Real Estate			
General Government - Legislative and Executive Treasurer			
Contractual Services	\$59,135	\$59,644	\$509
Law Library			
General Government - Judicial			
Law Library			
Personal Services	54,456	54,555	99
Debt Service Fund			
TIF Bond Retirement			
General Government - Legislative and Executive			
Other	0	24,735	24,735
Enterprise Funds			
Sewer			
Capital Outly			
Erie County - DOES Sewer	2,883,750	2,975,997	92,247
Debt Service			
Principal Retirement	1,863,584	2,258,581	394,997
Water			
Capital Outly			
Water District A - DOES Water	30,460	114,960	84,500
Water District B - DOES Water	300	18,045	17,745
Debt Service			
Principal Retirement	1,232,002	1,516,386	284,384
Landfill			
Debt Service			
Interest Expense	788,542	822,847	34,305
Payment to Refunded Bond Escrow Agent	0	8,772,678	8,772,678

The County Auditor will monitor budgetary transactions to help ensure expenditures are within amounts appropriated.

**Note 5 - Budgetary Basis of Accounting**

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual for the General Fund, and the Developmental Disabilities, Job and Family Services, and Motor Vehicle and Gasoline Tax special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 5 - Budgetary Basis of Accounting** (continued)

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

	Changes in Fund Balance			
	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax
GAAP Basis	\$760,691	\$166,869	(\$205,998)	\$253,761
<u>Increase (Decrease) Due To</u>				
Revenue Accruals:				
Accrued 2010, Received in Cash 2011	1,382,222	13,859	479,285	325,441
Accrued 2011, Not Yet Received in Cash	(1,417,862)	(611)	(262,889)	(402,448)
Expenditure Accruals:				
Accrued 2010, Paid in Cash 2011	(1,105,341)	(408,530)	(366,725)	(143,346)
Accrued 2011, Not Yet Paid in Cash	1,190,509	350,632	421,906	442,586
Cash Adjustments:				
Unrecorded Activity 2010	106,683	1,237,899	641	7,722
Unrecorded Activity 2011	(332,554)	(1,238,230)	(181,644)	(10,226)
Prepaid Items	3,690	0	0	0
Materials and Supplies Inventory	(1,920)	0	0	(62,658)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses into Financial Statement Fund Types	(76,765)	0	0	0
Advances In	188,367	0	0	0
Advances Out	(410,000)	0	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(550,766)	(588,625)	(245,252)	(306,984)
Budget Basis	<u>(\$263,046)</u>	<u>(\$466,737)</u>	<u>(\$360,676)</u>	<u>\$103,848</u>



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 6 - Deposits and Investments**

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 demands 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.

Monies held by the County, which are not considered as active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security 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;
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);
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 similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
  - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 6 - Deposits and Investments** (continued)

10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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 County 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.

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.

**Deposits**

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$6,595,103 of the County's bank balance of \$35,844,522 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 6 - Deposits and Investments** (continued)

Investments

As of December 31, 2011, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Farm Credit Bank Notes	\$1,000,000	4/4/13
Federal Farm Credit Bank Notes	1,001,310	7/5/13
Federal Farm Credit Bank Notes	2,000,000	9/6/13
Federal Farm Credit Bank Notes	1,000,000	12/5/13
Federal Home Loan Bank Notes	1,020,590	6/8/12
Federal Home Loan Bank Notes	1,014,490	12/14/12
Federal Home Loan Bank Notes	1,016,670	3/20/13
Federal Home Loan Bank Notes	1,056,680	6/14/13
Federal Home Loan Bank Notes	1,023,085	11/28/14
Federal Home Loan Bank Notes	1,024,900	8/20/15
Commercial Paper	999,954	1/6/12
Commercial Paper	1,998,480	2/27/12
Commercial Paper	1,998,093	3/7/12
Commercial Paper	2,993,192	8/3/12
U.S. Treasury Notes	1,009,453	12/15/13
STAR Ohio	5,496,877	57 days
	<u>\$25,653,774</u>	

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the County from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific obligation or debt of the County.

All of the federal agency securities carry a rating of Aaa by Moodys. The commercial paper carries a rating of A-1 by Standard an Poor's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that STAR Ohio must maintain the highest rating provided by at least one nationally recognized standard rating service.

The County places no limit on the amount of its interim monies it may invest in a particular security. The following table indicates the percentage of investments to the County's total portfolio:

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Farm Credit Bank	\$5,001,310	19.5%
Federal Home Loan Bank	6,156,415	24.0
Commercial Paper	7,989,719	31.1
U.S. Treasury	1,009,453	3.9

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 7 - Receivables**

Receivables at December 31, 2011, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales tax; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; payment in lieu of taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$202,535, will not be received within one year. Special assessments receivable, in the amount of \$1,291,508, will not be received within one year.

Notes receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The notes have an annual interest rate of 1 percent to 5 percent and are repaid over periods ranging from five to ten years. A summary of the changes in notes receivable during 2011 follows:

	Balance January 1, 2011	New Loans	Repayments	Balance December 31, 2011
Special Revenue Fund				
Community Development Block Grant	\$211,510	\$50,000	\$27,178	\$234,332

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$659,504
Estate Tax	20,261
Homestead and Rollback	276,833
State of Ohio	8,081
Huron County	10,117
North Point Educational Service Center	4,420
Total General Fund	979,216
Developmental Disabilities	
Help Me Grow	28,887
Title XX	141,000
Homestead and Rollback	277,314
Personal Property Phase-Out	58,034
Edison Local School District	611
Total Developmental Disabilities	505,846

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 7 - Receivables** (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Job and Family Services	
Job and Family Services	\$662,554
Workforce Investment Act	149,154
State of Ohio	2,990
Total Job and Family Services	814,698
Motor Vehicle and Gasoline Tax	
Gasoline Tax	922,320
Motor Vehicle License Fees	1,168,110
Ohio Public Works Commission	78,510
Ohio Department of Transportation	231,372
Total Motor Vehicle and Gasoline Tax	2,400,312
Total Major Funds	4,700,072
Nonmajor Funds	
Children's Services	
Title VI-E	89,357
State of Ohio	1,300
Total Children's Services	90,657
CDBG	
CDBG	103,123
CHIP	
Lead Hazard Control	89,734
Neighborhood Stabilization	24,200
Total CHIP	113,934
Youth Services	
Reclaim	140,417
Wraparound Grant	40,473
Total Youth Services	180,890
Northern Ohio Juvenile Facility	
State of Ohio	7,631
School Resource Officer Grant	
Bowling Green State University	14,164
North Point Educational Service Center	5,297
Edison Local School District	350
Huron Township	50
Vermilion Township	50
Total School Resource Officer Grant	19,911
Highway Safety	
High Visibility Enforcement	2,900
Adult Probation	
Community Corrections	173,941
	(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 7 - Receivables** (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Emergency Management Agency	
State Homeland Security	\$45,473
Crime Victims Assistance	
VAWA	9,651
VOCA	14,815
Total Crime Victims Assistance	24,466
Senior Citizens	
Homestead and Rollback	60,156
Personal Property Phase-Out	8,976
Total Senior Citizens	69,132
911 Services	
State of Ohio	32,950
Total Nonmajor Funds	865,008
Total Governmental Activities	\$5,565,080
 Business-Type Activities	
Sewer Fund	
City of Sandusky	\$667,159
 Agency Funds	
Gasoline Tax	\$407,234
Motor Vehicle License Fees	281,485
Local Government	742,655
Library Local Government	936,648
Homestead and Rollback	409,107
Personal Property Phase-Out	59,208
Total Agency Funds	\$2,836,337

**Note 8 - Permissive Sales and Use Tax**

The County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 9 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2011 represent the collection of 2010 taxes. Real property taxes received in 2011 were levied after October 1, 2010, on the assessed values as of January 1, 2010, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2011 represent the collection of 2010 taxes. Public utility real and tangible personal property taxes received in 2011 became a lien on December 31, 2009, were levied after October 1, 2010, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2011, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

The full tax rate for all County operations for the year ended December 31, 2011, was \$8.80 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2011 property tax receipts were based are as follows:

Real Property	
Residential	\$1,497,521,750
Agriculture	78,870,190
Commercial/Industrial	429,465,890
Public Utility Property	
Real	8,031,110
Personal	52,907,000
Total Assessed Value	\$2,066,795,940

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 10 - Payment in Lieu of Taxes**

According to State law, Erie County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners. The property owners have agreed to make payments to the County which reflect all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted. The property owners' contractually promise to make these payments in lieu of taxes until the agreement expires.

**Note 11 - Capital Assets**

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,572,594	\$0	\$0	\$2,572,594
Construction in Progress	485,113	1,148,993	(531,450)	1,102,656
Total Nondepreciable Capital Assets	<u>3,057,707</u>	<u>1,148,993</u>	<u>(531,450)</u>	<u>3,675,250</u>
Depreciable Capital Assets				
Land Improvements	1,103,755	44,820	0	1,148,575
Buildings and Building Improvements	45,992,947	95,959	0	46,088,906
Roads and Bridges	37,553,766	823,326	(102,376)	38,274,716
Equipment	9,508,075	183,804	(122,053)	9,569,826
Vehicles	4,101,599	395,654	(66,190)	4,431,063
Total Depreciable Capital Assets	<u>98,260,142</u>	<u>1,543,563</u>	<u>(290,619)</u>	<u>99,513,086</u>
Less Accumulated Depreciation for				
Land Improvements	(485,086)	(49,094)	0	(534,180)
Buildings and Building Improvements	(15,682,378)	(934,364)	0	(16,616,742)
Roads and Bridges	(14,028,594)	(1,171,973)	82,330	(15,118,237)
Equipment	(5,880,725)	(773,733)	118,010	(6,536,448)
Vehicles	(2,606,165)	(361,036)	52,378	(2,914,823)
Total Accumulated Depreciation	<u>(38,682,948)</u>	<u>(3,290,200)</u>	<u>252,718</u>	<u>(41,720,430)</u>
Total Depreciable Capital Assets, Net	<u>59,577,194</u>	<u>(1,746,637)</u>	<u>(37,901)</u>	<u>57,792,656</u>
Governmental Activities Capital Assets, Net	<u>\$62,634,901</u>	<u>(\$597,644)</u>	<u>(\$569,351)</u>	<u>\$61,467,906</u>

During 2011, governmental activities accepted contributions of capital assets from outside sources, in the amount of \$62,973.



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 11 - Capital Assets** (continued)

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$2,427,182	\$0	\$0	\$2,427,182
Construction in Progress	4,016,046	1,378,464	(202,882)	5,191,628
Total Nondepreciable Capital Assets	<u>6,443,228</u>	<u>1,378,464</u>	<u>(202,882)</u>	<u>7,618,810</u>
Depreciable Capital Assets				
Land Improvements	7,286,068	0	0	7,286,068
Buildings and Building Improvements	34,636,025	202,882	(188,717)	34,650,190
Sewer and Water Lines	130,036,582	0	0	130,036,582
Equipment	8,902,044	618,070	(42,005)	9,478,109
Vehicles	1,271,857	14,250	(17,822)	1,268,285
Total Depreciable Capital Assets	<u>182,132,576</u>	<u>835,202</u>	<u>(248,544)</u>	<u>182,719,234</u>
Less Accumulated Depreciation for				
Land Improvements	(3,809,746)	(227,666)	0	(4,037,412)
Buildings and Building Improvements	(16,291,574)	(685,045)	80,738	(16,895,881)
Sewer and Water Lines	(42,306,146)	(3,142,285)	0	(45,448,431)
Equipment	(5,628,469)	(368,720)	42,005	(5,955,184)
Vehicles	(1,040,338)	(65,933)	17,822	(1,088,449)
Total Accumulated Depreciation	<u>(69,076,273)</u>	<u>(4,489,649)</u>	<u>140,565</u>	<u>(73,425,357)</u>
Total Depreciable Capital Assets, Net	<u>113,056,303</u>	<u>(3,654,447)</u>	<u>(107,979)</u>	<u>109,293,877</u>
Business-Type Activities Capital Assets, Net	<u>\$119,499,531</u>	<u>(\$2,275,983)</u>	<u>(\$310,861)</u>	<u>\$116,912,687</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$1,225,246
Judicial	84,568
Public Safety	417,909
Public Works	1,349,235
Health	163,692
Human Services	47,583
Economic Development	1,967
Total Depreciation Expense - Governmental Activities	<u>\$3,290,200</u>

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 12 - Interfund Receivables/Payables**

Interfund balances at December 31, 2011, consisted of the following individual fund receivables and payables:

Due to General Fund from:

Developmental Disabilities	\$21,870
Job and Family Services	29,437
Motor Vehicle and Gasoline Tax	5,445
Other Governmental	350,327
Sewer	2,465
Water	2,279
Care Facility	810,000
<b>Total General Fund</b>	<b><u>\$1,221,823</u></b>

Due to Motor Vehicle and Gasoline Tax Fund from:

General Fund	\$51
Other Governmental	459
Water	1,639
<b>Total Motor Vehicle and Gasoline Tax Fund</b>	<b><u>\$2,149</u></b>

Due to Other Governmental Funds from:

General Fund	\$1,057
Job and Family Services	5,973
Landfill	33,051
<b>Total Other Governmental Funds</b>	<b><u>\$40,081</u></b>

Due to Landfill from:

Other Governmental	<b><u>\$54,500</u></b>
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Due to Internal Service Fund from:

General Fund	\$95,910
Developmental Disabilities	18,407
Job and Family Services	20,496
Motor Vehicle and Gasoline Tax	10,995
Other Governmental	26,766
Sewer	6,507
Water	4,804
Landfill	3,711
Care Facility	26,727
<b>Total Internal Service Fund</b>	<b><u>\$214,323</u></b>

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 12 - Interfund Receivables/Payables** (continued)

The interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds and the Care Facility enterprise fund, in the amount of \$21,206 and \$810,000, respectively, and the Landfill receivable from other governmental funds, in the amount of \$54,500, are expected to be received within one year.

**Note 13 - Risk Management**

**A. Workers' Compensation**

The County participates in a workers' compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allows the County to pay a fraction of the premium it would pay as an experience-rated risk, instead charging the County for actual claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. The County hired a third party administrator to review and monitor all claims on behalf of the County.

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$122,041 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2011, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator. The changes in the claims liability for 2011 and 2010 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2011	\$274,816	\$26,545	(\$74,743)	(\$104,577)	\$122,041
2010	78,749	367,775	(96,965)	(74,743)	274,816

**B. Medical Insurance Program**

The County provides employee medical coverage through a self-insured program. The County established an Employee Self-Insurance internal service fund to account for and finance employee medical benefits. Under this program, the Employee Self-Insurance Fund provides coverage up to a maximum of \$200,000 for each individual. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. Settled claims have not exceeded this commercial coverage in the past three years.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 13 - Risk Management** (continued)

All funds of the County, except the Board of Developmental Disabilities and the Mental Health and Recovery Board, participate in the program and make payments to the Employee Self-Insurance Fund based on actuarial estimates of the amounts needed to pay prior- and current year claims. Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 “Accounting and Financial Reporting for Risk Financing and Related Insurance Issues”, 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, 2011, was estimated by a third party administrator at \$682,642. The changes in the claims liability for 2011 and 2010 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2011	\$813,814	\$6,402,936	\$6,534,108	\$682,642
2010	775,304	6,042,071	6,003,561	813,814

**C. Other Insurance Coverage**

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. During 2011, the County contracted for the following coverage:

General Liability	\$1,000,000
Excess Liability	9,000,000
Medical Professional Liability	10,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Building and Contents	174,031,833
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000

With the exceptions of medical coverage and workers’ compensation, all insurance is held with CORSA. There has been no significant reduction in insurance coverage from 2010, and settled claims have not exceeded this coverage in the past three years.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 14 - Construction and Other Significant Commitments**

The County had various outstanding contracts at December 31, 2011. The following amounts remain on these contracts.

Vendor	Contract Amount	Amount Paid as of 12/31/11	Outstanding Balance
Daniel Frederick Architects	\$90,000	\$16,665	\$73,335
United Precast, Inc.	272,402	236,828	35,574
R & I Construction	702,757	416,603	286,154
Herk Excavating	225,993	197,066	28,927
Lloyd, Porter, & Porter	550,906	543,817	7,089
D & M Earthmoving	251,511	226,911	24,600
All Pro Elevator, Inc.	50,932	24,640	26,292
Buckeye Excavating and Construction	1,130,399	0	1,130,399
Underground Utilities, Inc.	1,000,000	423,335	576,665
The Mannik & Smith Group	580,441	73,291	507,150

**Note 15 - Defined Benefit Pension Plans**

**Ohio Public Employees Retirement System**

Plan Description - 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-employer 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. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which 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 stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 15 - Defined Benefit Pension Plans** (continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications and 12 percent for public safety and law enforcement members. For the year ended December 31, 2011, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11 percent and 11.6 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 4 percent for 2011. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2011, 2010, and 2009 was \$2,697,964, \$2,397,851, and \$2,381,459, respectively. For 2011, 89 percent has been contributed with the balance recorded as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the member-directed plan for 2011 were \$40,736 made by the County and \$29,098 made by the plan members.

**Note 16 - Postemployment Benefits**

**Ohio Public Employees Retirement System**

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 16 - Postemployment Benefits** (continued)

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 4 percent for 2011. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2011.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2011, 2010, and 2009 was \$1,060,683, \$1,334,496, and \$1,698,692, respectively. For 2011, 89 percent has been contributed with the balance recorded as intergovernmental payable. The full amount has been contributed for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS retirement board on September 9, 2004, was effective January 1, 2007. Member and employer contributions rates increased on January 1 of each year from 2006 to 2008. Rates for public safety and law enforcement employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 17 - Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated unused vacation time is paid upon separation from the County. Sick leave is earned at a rate of four and six-tenths hours for every eighty hours worked. County employees are paid sick leave according to varying policies. For the sheriff's department, deputies, sergeants, and lieutenants are paid for 50 percent of accumulated unused sick leave upon retirement or separation after at least ten years of service at the rate of pay in effect at the time of separation. For all other County employees, sick leave is paid upon retirement for one-fourth of the value of their accumulated unused sick leave up to a maximum of thirty to fifty-five days depending on union contract.

**Note 18 - Notes Payable**

The changes in the County's notes payable during 2011 were as follows:

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
<u>Governmental Activities</u>					
<u>General Obligation Bond Anticipation Notes</u>					
2010 Infrastructure Improvement	0.71-2.25%	\$3,600,000	\$0	\$3,600,000	\$0
2011 Infrastructure Improvement	2.25	0	1,700,000	0	1,700,000
Total Governmental Activities		<u>\$3,600,000</u>	<u>\$1,700,000</u>	<u>\$3,600,000</u>	<u>\$1,700,000</u>

According to Ohio law, notes may be issued in anticipation of bond proceeds or for up to 50 percent of anticipated revenue collections.

On October 25, 2011, the County issued bond anticipation notes, in the amount of \$1,700,000 to retire notes previously issued for constructing public infrastructure improvements in Perkins Township along State Route 250. The notes have an interest rate of 2.25 percent and mature on October 25, 2012. The notes will be paid from the TIF Projects capital projects fund.

The notes previously issued for construction of public infrastructure improvements in Perkins Township along State Route 4, in the amount of \$1,900,000, were retired by general obligation bonds issued in 2011.



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 19 - Long-Term Obligations**

The County's long-term obligations activity for the year ended December 31, 2011, was as follows:

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<b>Governmental Activities</b>						
<b>General Obligation Bonds</b>						
1987 Human Services Building (Original Amount \$1,470,000)	7.38%	\$120,000	\$0	\$60,000	\$60,000	\$60,000
2002 Juvenile Detention Facility (Original Amount \$1,800,000)	2-5.375	1,235,000	0	80,000	1,155,000	80,000
2004 Various Purpose Refunding (Original Amount \$560,000)	2-3.75	240,000	0	60,000	180,000	60,000
Premium		2,686	0	457	2,229	0
2007 Public Infrastructure I (Original Amount \$7,200,000)	4-5	5,860,000	0	485,000	5,375,000	505,000
Premium		297,992	0	14,361	283,631	0
2007 Public Infrastructure II Serial (Original Amount \$1,514,999)	4-4.5	1,305,000	0	75,000	1,230,000	20,000
Term (Original Amount \$1,070,000)	4.375-4.5	1,070,000	0	0	1,070,000	0
Capital Appreciation (Original Amount \$39,529)	15	39,529	0	0	39,529	29,054
Accretion on Capital Appreciation Bonds		23,889	9,870	0	33,759	0
2007 Courthouse Improvements (Original Amount \$1,000,000)	4-5	740,000	0	95,000	645,000	95,000
2007 Building Construction Serial (Original Amount \$545,000)	4-5	470,000	0	25,000	445,000	10,000
Term (Original Amount \$145,000)	4.375-4.5	145,000	0	0	145,000	0
Capital Appreciation (Original Amount \$9,684)	15	9,684	0	0	9,684	9,684
Accretion on Capital Appreciation Bonds		5,854	2,418	0	8,272	0
2007 Jail Improvements Serial (Original Amount \$795,000)	4	330,000	0	165,000	165,000	165,000
Capital Appreciation (Original Amount \$4,482)	15	4,842	0	0	4,842	4,842
Accretion on Capital Appreciation Bonds		2,926	1,209	0	4,135	0
2009 Various Purpose Refunding (Original Amount \$3,931,097)		3,505,682	0	403,025	3,102,657	403,025
2011 Public Infrastructure Serial (Original Amount \$435,000)	4-4.5	0	435,000	0	435,000	45,000
Term (Original Amount \$1,765,000)	4.375-4.5	0	1,765,000	0	1,765,000	0
<b>Total General Obligation Bonds</b>		<u>15,408,084</u>	<u>2,213,497</u>	<u>1,462,843</u>	<u>16,158,738</u>	<u>1,486,605</u>

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 19 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<b>Governmental Activities</b> (continued)						
Special Assessment Bonds with Governmental Commitment						
1991 East Erie Cleveland Road (Original Amount \$39,000)	6.55%	\$3,500	\$0	\$3,500	\$0	\$0
1996 Joppa Road (Original Amount \$64,000)	3.375	29,000	0	4,000	25,000	4,000
2009 Refunding						
Glidden/Riverport Road (Original Amount \$265,000)	2-2.75	225,000	0	45,000	180,000	40,000
2009 Refunding Parker Road (Original Amount \$155,000)	2-2.875	135,000	0	25,000	110,000	20,000
2009 Refunding						
1997 Various Purpose (Original Amount \$49,350)	2-3.125	43,867	0	5,483	38,384	6,267
2009 Refunding						
1998 Various Purpose (Original Amount \$122,883)	2-3.5	99,360	0	12,811	86,549	12,811
Total Special Assessment Bonds		<u>535,727</u>	<u>0</u>	<u>95,794</u>	<u>439,933</u>	<u>83,078</u>
Other Long-Term Obligations						
Compensated Absences Payable		2,656,074	168,208	319,199	2,505,083	741,361
Capital Leases Payable		54,402	0	38,642	15,760	13,113
Total Other Long-Term Obligations		<u>2,710,476</u>	<u>168,208</u>	<u>357,841</u>	<u>2,520,843</u>	<u>754,474</u>
Total Governmental Activities		<u>\$18,654,287</u>	<u>\$2,381,705</u>	<u>\$1,916,478</u>	<u>\$19,119,514</u>	<u>\$2,324,157</u>
<b>Business-Type Activities</b>						
General Obligation Bonds						
2000 Ruggles-Mitiwanga Rehab (Original Amount \$500,000)	4.3-5.5%	\$10,000	\$0	\$10,000	\$0	\$0
2001 Route 6/Mitiwanga West (Original Amount \$825,000)	3-5.5	40,000	0	40,000	0	0
2001 Columbus Park Subdivision (Original Amount \$450,000)	3-5.5	20,000	0	20,000	0	0
2002 Perkins Township Rehab (Original Amount \$685,000)	2-5.375	470,000	0	30,000	440,000	30,000
2004 Refunding						
(Original Amount \$2,640,000)	2-3.75	1,150,000	0	275,000	875,000	285,000
Premium		10,196	0	2,552	7,644	0
2007 Refunding						
1999 Various Purpose (Original Amount \$1,715,259)	4-5	1,562,414	0	146,052	1,416,362	149,448
Premium		133,345	0	12,404	120,941	0
Accounting Loss		(94,948)	8,832	0	(86,116)	0
2007 Refunding						
2000 Various Purpose Serial (Original Amount \$101,065)	4-5	99,447	0	515	98,932	5,668
Capital Appreciation (Original Amount \$1,923)	15	1,923	0	0	1,923	1,923
Accretion on Capital Appreciation Bonds		1,163	480	0	1,643	0

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 19 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<b>Business-Type Activities</b> (continued)						
General Obligation Bonds						
2007 Refunding						
2001 Various Purpose						
Serial	4-5%	\$722,660	\$0	\$3,202	\$719,458	\$6,933
(Original Amount \$733,897)						
Capital Appreciation	15	35,275	0	0	35,275	35,275
(Original Amount \$35,275)						
Accretion on Capital						
Appreciation Bonds						
		21,320	8,808	0	30,128	0
2009 Refunding Marshall Avenue	2	95,000	0	45,000	50,000	50,000
(Original Amount \$135,000)						
2009 Refunding						
Cleveland Road East						
	2-2.875	220,000	0	35,000	185,000	40,000
(Original Amount \$255,000)						
2000 Columbus/Oakland/ U.S. Route 250						
	4.3-5.5	60,000	0	60,000	0	0
(Original Amount \$1,170,000)						
2000 State Route 4 Improvements						
	4.3-5.5	25,000	0	25,000	0	0
(Original Amount \$500,000)						
2001 South Columbus/Taylor Road						
	3-5.5	40,000	0	40,000	0	0
(Original Amount \$870,000)						
2001 Mason Road/Taylor Road						
	3-5.5	15,000	0	15,000	0	0
(Original Amount \$335,000)						
2001 Marshall Avenue Improvements						
	3-5.5	20,000	0	20,000	0	0
(Original Amount \$440,000)						
2001 Maple Avenue Improvements						
	3-5.5	25,000	0	25,000	0	0
(Original Amount \$510,000)						
2004 Refunding						
	2-3.75	1,280,000	0	195,000	1,085,000	205,000
(Original Amount \$2,480,000)						
Premium						
		12,064	0	1,968	10,096	0
2007 Refunding						
1999 Various Purpose						
	4-5	737,586	0	68,948	668,638	70,552
(Original Amount \$809,741)						
Premium						
		120,024	0	11,165	108,859	0
Accounting Loss						
		(88,886)	8,268	0	(80,618)	0
2007 Refunding						
2000 Various Purpose						
Serial	4-5	939,219	0	4,866	934,353	53,532
(Original Amount \$953,789)						
Capital Appreciation	15	18,879	0	0	18,879	18,879
(Original Amount \$18,879)						
Accretion on Capital						
Appreciation Bonds						
		11,411	4,714	0	16,125	0

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 19 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<b>Business-Type Activities</b> (continued)						
General Obligation Bonds						
2007 Refunding						
2001 Various Purpose						
Serial	4-5%	\$1,241,881	\$0	\$5,359	\$1,236,522	\$44,209
(Original Amount \$1,254,108)						
Capital Appreciation	15	33,000	0	0	33,000	33,000
(Original Amount \$33,000)						
Accretion on Capital						
Appreciation Bonds		19,945	8,239	0	28,184	0
2009 Refunding State Route 4	2-2.75	130,000	0	25,000	105,000	25,000
(Original Amount \$155,000)						
2009 Refunding Billings Road	2-2.875	245,000	0	40,000	205,000	40,000
(Original Amount \$280,000)						
2009 Refunding						
1997 Various Purpose						
	2-3.5	236,133	0	29,517	206,616	33,733
(Original Amount \$265,650)						
2009 Refunding						
1998 Various Purpose						
	2-3.5	264,959	0	34,164	230,795	34,164
(Original Amount \$265,650)						
2000 Garbage and Refuse District	4.3-5.5	165,000	0	165,000	0	0
(Original Amount \$3,300,000)						
2001 Garbage and Refuse District	3-5.5	145,000	0	145,000	0	0
(Original Amount \$3,200,000)						
2004 Garbage and Refuse						
Improvements	3-5.5	9,150,000	0	8,130,000	1,020,000	500,000
(Original Amount \$11,700,000)						
Premium		165,380	0	141,160	24,220	0
2007 Landfill Improvement						
Serial	4-4.5	3,400,000	0	190,000	3,210,000	135,000
(Original Amount \$3,920,000)						
Term	4.375-4.5	1,050,000	0	0	1,050,000	0
(Original Amount \$1,050,000)						
Capital Appreciation	15	29,053	0	0	29,053	29,053
(Original Amount \$29,053)						
Accretion on Capital						
Appreciation Bonds		17,560	7,254	0	24,814	0
Premium		207,077	0	19,263	187,814	0
Accounting Loss		(101,159)	9,410	0	(91,749)	0
2007 Refunding						
2000 Various Purpose						
Serial	4-5	1,856,335	0	9,619	1,846,716	105,802
(Original Amount \$1,1885,146)						
Capital Appreciation	15	37,304	0	0	37,304	37,304
(Original Amount \$37,304)						
Accretion on Capital						
Appreciation Bonds		22,546	9,314	0	31,860	0

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 19 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<b>Business-Type Activities</b> (continued)						
General Obligation Bonds						
2007 Refunding						
2001 Various Purpose						
Serial	4-5%	\$1,857,229	\$0	\$8,014	\$1,849,215	\$66,115
(Original Amount \$1,879,346)						
Capital Appreciation	15	45,517	0	0	45,517	45,517
(Original Amount \$45,517)						
Accretion on Capital Appreciation Bonds		27,510	11,365	0	38,875	0
2011 Refunding 2004 Garbage and Refuse Improvements						
Serial	2-2.85	0	8,850,000	0	8,850,000	160,000
(Original Amount \$8,850,000)						
Accounting Loss		0	(1,122,678)	0	(1,122,678)	0
<b>Total General Obligation Bonds</b>						
		<u>27,958,362</u>	<u>7,804,006</u>	<u>10,028,768</u>	<u>25,733,600</u>	<u>2,241,107</u>
Special Assessment Bonds						
2001 Chappel Creek						
	3-5.5	60,000	0	60,000	0	0
(Original Amount \$1,370,000)						
2007 Refunding Chappel Creek						
	4-5	813,230	0	3,425	809,805	47,743
(Original Amount \$822,649)						
<b>Total Special Assessment Bonds</b>						
		<u>873,230</u>	<u>0</u>	<u>63,425</u>	<u>809,805</u>	<u>47,743</u>
OPWC Loans						
Cleveland Road Pump Station and Tank Sewer						
	0	22,172	0	3,695	18,477	3,695
(Original Amount \$73,905)						
Stoney Ridge Pump Station						
	0	34,201	0	4,560	29,641	4,560
(Original Amount \$91,202)						
Ruggles/Mitiwanga Sanitary Sewer						
	0	15,900	0	15,900	0	0
(Original Amount \$159,005)						
Columbus Park Subdivision Sanitary Sewer						
	0	16,457	0	16,457	0	0
(Original Amount \$748,107)						
Perkins Sanitary Sewer Rehab						
	0	10,866	0	4,346	6,520	4,346
(Original Amount \$43,462)						
Hull Road, Fitzgerald Subdivision, Beachwood Cove Sewer						
	0	68,241	0	12,408	55,833	12,408
(Original Amount \$124,076)						
South Columbus Avenue/ Taylor Road Water						
	0	34,778	0	17,390	17,388	17,388
(Original Amount \$173,897)						
Campbell Street Waterline						
	0	132,251	0	132,251	0	0
(Original Amount \$132,251)						
<b>Total OPWC Loans</b>						
		<u>334,866</u>	<u>0</u>	<u>207,007</u>	<u>127,859</u>	<u>42,397</u>
OWDA Loans						
Sewer Sawmill WWPT						
	6.91	2,255,777	0	445,330	1,810,447	476,102
(Original Amount \$6,413,963)						
Sanitary Sewer Rehab						
	4.34	812,179	0	21,892	790,287	22,853
(Original Amount \$949,566)						

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 19 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<b>Business-Type Activities</b> (continued)						
OWDA Loans						
State Route 4 Sewer Extension (Original Amount \$3,219,566)	4.28%	\$2,749,856	\$0	\$74,669	\$2,675,187	\$77,899
“A” Street Sewer Rehab (Original Amount \$1,481,971)	4.16	1,327,552	0	32,030	1,295,522	33,376
Sewer Rehab (Original Amount \$1,134,297)	4.1	1,038,756	0	23,707	1,015,049	24,689
Huron Basin WWTP Improvements (Original Amount \$287,392)	4	218,288	0	17,102	201,186	17,793
Sanitary Sewer and Pump Station Elimination (Original Amount \$377,587)	3.99	345,243	0	8,002	337,241	8,325
Sewer Extension (Original Amount \$3,666,129)	4	3,390,233	0	76,078	3,314,155	79,152
Pump Station Improvements (Original Amount \$1,367,458)	3.79	1,205,746	0	39,800	1,165,946	41,322
Huron Basin WWTP Headworks Improvements (Original Amount \$7,369,471)	3.99	6,153,452	0	134,117	6,019,335	139,522
Sulpher Brook SAS Rehab Phase I (Original Amount \$1,311,779)	4.09	1,233,199	0	17,253	1,215,946	27,790
Sandusky WWTP Improvements Phase I (Original Amount \$9,096,016)	3.62	8,370,164	0	198,331	8,171,833	205,576
Sulpher Brook to Kob Ditch Diversion Sewer (Original Amount \$2,417,000)	4.28	2,445,221	0	42,517	2,402,704	44,356
Design/Plum Brook Tank and Pump Station Renovation (Original Amount \$182,580)	5.27	172,587	8,112	4,220	176,479	0
Sandusky WWTP Improvements (Original Amount \$3,205,252)	4.27	7,171,119	244,882	461,398	6,954,603	0
U.S. Route 250 Waterline Construction (Original Amount \$2,160,388)	6.91	832,278	0	144,991	687,287	155,009
Water System Expansion (Original Amount \$5,575,695)	4.74	4,812,892	0	123,489	4,689,403	129,412
Water System Expansion (Original Amount \$5,317,996)	4.65	4,638,583	0	116,160	4,522,423	121,624
Water Booster Station (Original Amount \$749,868)	4.7	654,752	0	16,293	638,459	17,067
Water Main Extension (Original Amount \$3,883,647)	4.34	3,407,521	0	85,775	3,321,746	89,538
Water District “B” (Original Amount \$3,514,926)	4.28	3,191,440	0	73,330	3,118,110	76,502
Elevated Storage Tanks (Original Amount \$3,142,343)	4.56	2,895,847	0	61,907	2,833,940	64,762

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 19 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<b>Business-Type Activities</b> (continued)						
<b>OWDA Loans</b>						
SCADA System (Original Amount \$572,082)	4.56%	\$346,193	\$0	\$56,731	\$289,462	\$59,348
Perkins Avenue Water Main Loop (Original Amount \$451,975)	3.99	378,919	0	18,075	360,844	18,804
Berlin Heights Booster Station (Original Amount \$341,893)	3.75	258,487	0	20,506	237,981	21,282
State Route 60 and Chappel Creek Water Tanks (Original Amount \$133,852)	5.09	128,450	5,393	6,515	127,328	0
State Route 101, Huron East and State Route 60 Water Booster Station Design (Original Amount \$183,700)	5.09	177,180	7,442	9,005	175,617	0
Water System Expansion (Original Amount \$1,933,981)	4.11	1,874,632	0	34,537	1,840,095	35,971
Waterline Replacement Design (Original Amount \$75,586)	5.27	67,097	3,198	1,663	68,632	0
State Route 60 Water Distribution Improvement (Original Amount \$170,641)	4.79	165,283	0	1,475	163,808	0
<b>Total OWDA Loans</b>		<u>62,718,926</u>	<u>269,027</u>	<u>2,366,898</u>	<u>60,621,055</u>	<u>1,988,074</u>
<b>Other Long-Term Obligations</b>						
Compensated Absences Payable		405,239	19,673	13,179	411,733	201,874
Capital Leases Payable		1,955	18,936	3,247	17,644	3,237
Closure/Postclosure Costs Payable		15,722,119	365,730	0	16,087,849	0
<b>Total Other Long Term Obligations</b>		<u>16,129,313</u>	<u>404,339</u>	<u>16,426</u>	<u>16,517,226</u>	<u>205,111</u>
<b>Total Business-Type Activities</b>		<u>\$108,014,697</u>	<u>\$8,477,372</u>	<u>\$12,682,524</u>	<u>\$103,809,545</u>	<u>\$4,524,432</u>

**General Obligation Bonds**

All general obligation bonds are supported by the full faith and credit of Erie County.

In 2004, the County issued refunding bonds to refund bonds previously issued in 1993 for the Various Purposes. As of December 31, 2011, \$2,210,000 of the refunded bonds was still outstanding.

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 1999, 2000, and 2001 for Various Purposes. As of December 31, 2011, \$9,105,000 of the refunded bonds was still outstanding.

In 2009, the County issued refunding bonds to refund bonds previously issued in 1998 for Various Purposes, issued in 1992 for Marshall Avenue Pump Station, issued in 1996 for Cleveland Road East Trunk, issued in 1995 for State Route 4, issued in 1995 for Billings Road Elevated Tank, and issued in 1997 for Various Purposes. The bonds were issued for a ten year period, with final maturity in 2019. The bonds will be retired through the Bond Retirement debt service fund, and the Sewer and Water enterprise funds. As of December 31, 2011, \$4,058,000 of the refunded bonds was still outstanding.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 19- Long-Term Obligations** (continued)

On November 2, 2011, the County issued refunding bonds, in the amount of \$8,850,000, to partially refund general obligation bonds previously issued in 2004 for Garbage and Refuse Improvements. The bonds were issued for a thirteen year period, with final maturity in 2024. The bonds will be retired through the Landfill enterprise fund.

The net proceeds of the refunding bond issue, in the amount of \$8,772,678 were used to purchase U.S. government securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for the future debt service payments of the refunded bonds. As a result \$7,650,000 of the refunded bonds has been removed from the County's financial statements.

Although the refunding resulted in the recognition of an accounting loss of \$1,122,678, the County in effect decreased its aggregate debt service payments by \$519,433 over the next thirteen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$427,493.

At December 31, 2011, \$7,650,000 of the refunded debt was still outstanding.

**Special Assessment Bonds**

Special assessment bonds will be paid from the proceeds of the special assessments levied against those property owners who primarily benefited from the project. In the event that property owners fail to make their special assessment payments, the County is responsible for providing the resources to meet annual principal and interest payments. Special assessment debt is supported by the full faith and credit of Erie County.

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 2001 for Chappel Creek Sewer and Water. As of December 31, 2011, \$825,000 of the refunded bonds was still outstanding.

On December 15, 2009, the County issued refunding bonds to refund bonds previously issued in 1995 for Glidden/Riverport Road, issued in 1996 for Parker Road, issued in 1997 for Various Purposes, and issued in 1998 for Various Purposes. The bonds were issued for a ten year period, with final maturity in 2019. The bonds will be retired through the Special Assessment Bond Retirement debt service fund. At December 31, 2011, \$427,000 of the refunded bonds was still outstanding.

**Compensated Absences Payable**

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund; the Developmental Disabilities, Job and Family Services, Motor Vehicle and Gasoline Tax, Ditch Assessments, CSEA, Title Administration, Real Estate Assessment, Delinquent Real Estate, Youth Services, Northern Ohio Juvenile Facility, Public Defender, School Resource Officer Grant, Drug Task Force, Adult Probation, Emergency Management Agency, Crime Victims Assistance, and Solid Waste District special revenue funds, and the Sewer, Water, Landfill, and Care Facility enterprise funds.



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 19- Long-Term Obligations** (continued)

Capital Leases Payable

Capital lease obligations will be paid from the fund that maintains custody of the related asset.

Business-Type Activities Obligations

The general obligation bonds are supported by the full faith and credit of Erie County and are payable from revenues of the Sewer, Water, and Landfill enterprise funds to the extent that such resources are available.

OPWC Loans

The OPWC loans consist of monies owed to the Ohio Public Works Commission for various sewer and water projects. The loans are interest free. OPWC loans will be repaid from the Sewer and Water enterprise funds.

OWDA Loans

The OWDA loans consist of monies owed to the Ohio Water Development Authority for various sewer and water projects. OWDA loans will be repaid from the Sewer and Water enterprise funds. As of December 31, 2011, a number of projects funded by OWDA loans had not been completed. An amortization schedule for the repayment of the loans will not be available until the projects are completed and, therefore, are not included in the schedule of future principal and interest requirements. These projects include the following:

Design/Plum Brook Tank and Pump Station Renovation  
Sandusky WWTP Improvements  
State Route 60 and Chappel Creek Water Tanks  
State Route 101, Huron East and State Route 60  
Water Booster Station Design  
Waterline Replacement Design  
State Route 60 Water Distribution Improvement

OPWC and OWDA loans payable from the enterprise funds are payable solely from the gross revenues of the respective system. Annual principal and interest payments on the loans are expected to require less than 100 percent of these net revenues. The total principal remaining to be paid on the OPWC loans is \$127,859. The total principal and interest, for which amortization schedules are currently available, remaining to be paid on the OWDA loans is \$52,954,588 and \$29,986,059, respectively. Principal and interest paid in the Sewer and Water enterprise funds for the current year were \$3,097,697 and \$1,983,479, respectively. Total net revenues for the Sewer and Water enterprise funds were 2,090,395 and \$3,128,241, respectively.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 19 - Long-Term Obligations** (continued)

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2011, were as follows:

General Obligation Bonds				
Year	Serial	Term	Capital Appreciation	Interest
2012	\$1,443,025	\$0	\$43,580	\$690,870
2013	1,326,459	0	10,475	598,483
2014	1,395,415	0	0	537,809
2015	1,298,244	0	0	487,269
2016	1,342,722	0	0	437,960
2017-2021	5,356,792	120,000	0	1,361,216
2022-2026	630,000	705,000	0	626,824
2027-2031	0	1,240,000	0	354,481
2032-2036	0	465,000	0	156,188
2037-2040	0	450,000	0	48,876
	\$12,792,657	\$2,980,000	\$54,055	\$5,299,976

Special Assessment Bonds		
Year	Principal	Interest
2012	\$83,078	\$12,038
2013	89,505	10,204
2014	89,790	8,193
2015	97,655	5,860
2016	48,797	2,993
2017-2018	31,108	2,167
	\$439,933	\$41,455

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2011, from the enterprise funds were as follows:

General Obligation Bonds				
Year	Serial	Term	Capital Appreciation	Interest
2012	\$2,040,156	\$0	\$200,951	\$1,150,496
2013	2,483,823	0	0	855,862
2014	2,532,870	0	0	763,360
2015	2,303,752	0	0	680,912
2016	2,359,712	0	0	605,689
2017-2021	10,042,294	0	0	1,811,110
2022-2026	3,470,000	685,000	0	433,367
2027	0	365,000	0	15,969
	\$25,232,607	\$1,050,000	\$200,951	\$6,316,765

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 19 - Long-Term Obligations** (continued)

Year	Special Assessment Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Principal	Interest
2012	\$47,743	\$34,276	\$42,397	\$1,988,074	\$2,271,194
2013	70,212	33,145	22,837	2,089,269	2,169,999
2014	71,925	3,037	20,663	2,195,940	2,063,328
2015	75,350	27,460	20,663	2,007,773	1,950,893
2016	84,769	24,446	14,458	1,566,576	1,853,048
2017-2021	459,806	61,615	6,841	8,658,661	8,231,927
2022-2026	0	0	0	10,364,175	6,259,377
2027-2031	0	0	0	12,558,802	3,876,616
2032-2036	0	0	0	10,518,811	1,241,180
2037-2040	0	0	0	1,006,507	68,497
	<u>\$809,805</u>	<u>\$183,979</u>	<u>\$127,859</u>	<u>\$52,954,588</u>	<u>\$29,986,059</u>

The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations at December 31, 2011, was an overall debt margin of \$32,643,187 and an unvoted debt margin of \$3,141,247.

**Note 20 - Capital Leases - Lessee Disclosure**

The County has entered into capitalized leases for equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Principal payments in 2011 were \$38,642 for the governmental funds and \$3,247 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Equipment	\$224,062	\$431,585
Less Accumulated Depreciation	(128,501)	(168,063)
Carrying Value, December 31, 2011	<u>\$95,561</u>	<u>\$263,522</u>

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 20 - Capital Leases - Lessee Disclosure** (continued)

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2011.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2012	\$13,113	\$492	\$3,237	\$988
2013	2,647	22	3,440	785
2014	0	0	3,657	569
2015	0	0	3,886	339
2016	0	0	3,424	97
Total	<u>\$15,760</u>	<u>\$514</u>	<u>\$17,644</u>	<u>\$2,778</u>

**Note 21 - Closure and Postclosure 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 costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of year end.

The \$16,087,849 reported as the landfill closure and postclosure liability at December 31, 2011, represents the cumulative amount reported to date based on the use of 100 percent of the capacity of the landfill. As of December 31, 2011, the County has recognized the estimated costs of closure and postclosure based on what it would cost to perform all closure and postclosure care in 2011. The County expects to close the landfill in 2019. Actual costs 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 make annual contributions to a trust to finance closure and postclosure costs or to pass a financial accountability test. The County has passed the financial accountability test proving the ability to self fund these costs.

**Note 22 - Fund Balance**

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 22 - Fund Balance** (continued)

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balance	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax	Other Governmental Funds
Nonspendable for:					
Interfund Loans	\$831,206	\$0	\$0	\$0	\$0
Materials and Supplies Inventory	128,192	0	0	214,835	1,733
Prepaid Items	156,755	0	0	0	0
Unclaimed Monies	35,495	0	0	0	0
<b>Total Nonspendable</b>	<b>1,151,648</b>	<b>0</b>	<b>0</b>	<b>214,835</b>	<b>1,733</b>
Restricted for:					
Child Support Enforcement	0	0	0	0	22,843
Court Operations	0	0	0	0	3,047,176
Crime Victim Assistance	0	0	0	0	44,507
Debt Retirement	0	0	0	0	1,671,494
Delinquent Tax Collections	0	0	0	0	292,206
Developmental Disabilities Operations	0	7,214,279	0	0	0
Ditch Maintenance	0	0	0	0	378,350
Dog and Kennel Operations	0	0	0	0	266,814
Economic Development and Rehabilitation	0	0	0	0	379,952
Emergency Management Agency	0	0	0	0	215,103
Job and Family Services Operations	0	0	394,996	0	2,137
Juvenile Corrections	0	0	0	0	235,879
Landfill	0	0	0	0	182,303
Law Library Operations	0	0	0	0	164,041
Real Estate Assesment	0	0	0	0	752,482
Road and Bridge Repair/Improvement	0	0	0	2,503,495	1,256,722
Senior Citizens	0	0	0	0	21,431
Sheriff Operations	0	0	0	0	1,557,063
Tax Abatements	0	0	0	0	876
<b>Total Restricted</b>	<b>0</b>	<b>7,214,279</b>	<b>394,996</b>	<b>2,503,495</b>	<b>10,491,379</b>

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

**Note 22 - Fund Balance** (continued)

Fund Balance	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax	Other Governmental Funds
Committed to:					
Future Severance Payments	\$320,791	\$0	\$0	\$0	\$0
Assigned for:					
Capital Improvements	19,203	0	0	0	0
Document Recording	21,312	0	0	0	0
Land Acquisitions	2,000	0	0	0	0
Public Defender	33,106				
Sheriff Operations	947	0	0	0	0
Unpaid Obligations	247,931	0	0	0	0
Total Assigned	324,499	0	0	0	0
Unassigned (Deficit):	7,505,360	0	0	0	(323,873)
Total Fund Balance	\$9,302,298	\$7,214,279	\$394,996	\$2,718,330	\$10,169,239

**Note 23 - Interfund Transfers**

During 2011, the following transfers were made:

		Transfers Out				
		General	Job and Family Services	Other Governmental	Water	Total
Transfers In	Governmental Activities					
	Job and Family Services	\$282,324	\$0	\$950,342	\$0	\$1,232,666
	Other Governmental	2,047,791	98,809	1,971,899	10,351	4,128,850
	Total Governmental Activities	2,330,115	98,809	2,922,241	10,351	5,361,516
	Internal Service Fund					
Employee Self-Insurance	2,695	0	0	0	2,695	
Total	\$2,332,810	\$98,809	\$2,922,241	\$10,351	\$5,364,211	

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 24 - Endowment**

The County's private purpose trust fund includes endowments. The amount of net appreciation in donor restricted investments that is available for expenditures by the County is \$53,298 and is included as held in trust for others. State law permits the County to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the principal and interest should be used to provide assistance to families of fallen officers.

**Note 25 - Joint Ventures**

**A. Erie-Ottawa Mental Health and Recovery Board**

The Erie-Ottawa Mental Health and Recovery Board (MHRB) is a joint venture between Erie and Ottawa Counties. The joint venture was formed to provide mental health education, consultation, training, and referral services to the public. Each county supports the joint venture through a tax levy. The MHRB is controlled by a board whose membership consists of five appointees from the State Board of Mental Health, nine appointees from Erie County, and six appointees from Ottawa County. The continued existence of the MHRB is dependent on the combined participation of the counties. The MHRB has not accumulated significant financial resources nor is the MHRB experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future.

The County cannot significantly influence the operations of the MHRB Board. The Board has sole budgetary authority and controls surpluses and deficits, and the County is not legally obligated for the MHRB debt. Financial information can be obtained from Erie-Ottawa Mental Health and Recovery Board, 416 Columbus Avenue, Sandusky, Ohio 48870.

**B. Regional Airport Authority**

The Regional Airport Authority (Airport Authority) is a joint venture between Erie and Ottawa Counties. The Airport Authority was formed to provide maintenance of runways and taxiways at the Airport facility. The Airport Authority operates under the direction of a seven-member board of trustees. Three members are appointed by the County Commissioners in each county. The seventh member is appointed at large by the other six members. The members serve without compensation as outlined in Section 308.04 of the Ohio Revised Code. The continued existence of the Airport Authority is dependent upon Erie County's participation. The Airport Authority has not accumulated significant financial resources nor is the Airport Authority experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. During 2011, the County provided \$25,947 for operations. Financial information can be obtained from the Regional Airport Authority, 3255 East State Road, Port Clinton, Ohio 43452.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011  
(continued)

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**Note 26 - Jointly Governed Organization**

The Clearwater Council of Governments (Clearwater) is a regional council of governments comprised of the Boards of Developmental Disabilities (DD) of Crawford, Erie, Huron, Marion, Morrow, Ottawa, Sandusky, Seneca, and Wyandot Counties. The Board of Directors is made up of the superintendents from each of these DD Boards. Clearwater is the administrator of various grant monies for each these Boards of DD. The degree of control exercised by any participating government is limited to its representation of the Board. Financial information can be obtained from the Clearwater Council of Governments, 8200 West State Route 163, Oak Harbor, Ohio, 43449.

**Note 27 - Insurance Pool**

The County Risk Sharing Authority, Inc. (CORSA), is a jointly governed organization among sixty-one counties in Ohio. CORSA was formed as an Ohio not-for-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

Each member county has one vote on all matters requiring a vote to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the Board of Trustees. No county may have more than one representative on the Board of Trustees at any 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.

**Note 28 - Contingent Liabilities**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the Prosecuting Attorney, any potential claims or liabilities from these lawsuits would not have a material adverse effect on the financial statements.



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**COMBINING STATEMENTS AND  
INDIVIDUAL FUND SCHEDULES**

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### **Nonmajor Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Ditch Assessments

To account for special assessments restricted to maintaining existing ditches in the County.

Children's Services

To account for federal, state, and local resources restricted to administering the Children's Services Bureau.

Child Support Enforcement Agency (CSEA)

To account for federal, state, and local resources restricted to administering the County Bureau of Support.

Dog and Kennel

To account for the collection of fines and the sale of dog tags and kennel licenses restricted for the dog warden's operations.

Real Estate Assessment

To account for charges to the County's political subdivisions restricted for state mandated county-wide real estate reappraisals.

Delinquent Real Estate

To account for the treasurer's and prosecutor's share of 5 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting delinquent real estate taxes.

Community Development Block Grant (CDBG)

To account for a federal grant restricted for expenditures of the Regional Planning Commission as prescribed under the community development block grant program.

Community Housing Improvement Program (CHIP)

To account for a federal grant restricted for expenditures of the Regional Planning Commission as prescribed under the community housing improvement program grant program.

Tax Abatements

To account for resources related to various tax exemption agreements restricted for costs associated with putting agreements in place as well as maintaining the agreements.

Court Computerization

To account for filing fees collected by the courts and restricted for legal research computerization.

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Common Pleas Court Special Projects

To account for fees collected by the courts and restricted for special projects.

Youth Services

To account for a grant from the Ohio Department of Youth Services restricted for the placement of children, the juvenile delinquent diversion program, work programs involving restitution, juvenile delinquency prevention, and other related activities.

Northern Ohio Juvenile Facility

To account for grants restricted to operating the juvenile facility.

Indigent Guardianship

To account for probate court fees restricted to paying for attorney fees, evaluations, and investigation expenditures related to indigent individuals.

Probate Conduct of Business

To account for the portion of marriage license fees assessed in accordance with the Ohio Revised Code and restricted for use by the probate court.

Municipal Court Special Projects

To account for a portion of fees collected by the municipal court and restricted for special projects.

County Court

To account for fees collected by the court and restricted for computer upgrades.

Indigent Municipal Court

To account for court fees and fines collected from indigent drivers restricted for treatment programs.

Juvenile Court Donations

To account for donations received by the juvenile court restricted for juvenile defendants.

Concealed Carry License

To account for fees assessed on concealed handgun licenses pursuant to the Ohio Revised Code restricted for costs associated with processing titles.

School Resource Officer Grant

To account for charges for services restricted to paying the salaries and benefits of a deputy sheriff placed in school districts.

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Drug Task Force

To account for fees collected by the courts restricted to paying the salaries of law enforcement officers.

Highway Safety

To account for a grant restricted to paying overtime for law enforcement officers.

Adult Probation

To account for a state grant and fees assessed that are restricted for adult probation offenders.

Drug Enforcement

To account for fines restricted for drug enforcement and education.

Emergency Management Agency

To account for a federal grant and a per capita fee from each participating political subdivision and grants from the Ohio Emergency Management Agency and Department of Homeland Security restricted for disaster services.

Indigent Immobilization

To account for fines collected by the county court restricted for the purchase of ankle bracelets.

Development Rotary

To account for resources obtained through repayments of loans made by the County to local businesses in prior years restricted for future loans to local businesses.

Crime Victims Assistance

To account for federal and state grants restricted to providing public assistance to victims of crimes.

Senior Citizens

To account for a county-wide property tax levy restricted for the senior citizens operations and activities.

Solid Waste District

To account for fees collected for disposing or recycling of solid waste restricted for the operation and programs of the solid waste district.

Law Library

To account for charges for services and fines and forfeitures restricted to operate the County Law Library.

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Joint Disptach

To account for federal grants restricted for the joint dispatching system for Erie County and the City of Sandusky.

Indigent Ignition Interlock

To account for fees imposed under the Ohio Revised Code and an allocation of fees received by the State that are restricted for the cost of immobilizing or disabling devices for indigent offenders who are required by a judge to use these devices.

911 Services

To account for the surcharge on cell phones restricted for the operation and maintenance of the County's 911 program.

**Nonmajor Debt Service Funds**

Debt service funds are used to account for resources that are restricted, committed, or assigned for the payment of principal, interest, and related costs.

Bond Retirement

To account for transfers and rent from the County's Department of Job and Family Services that are assigned for the payment of principal, interest, and fiscal charges on general obligation debt.

TIF Bond Retirement

To account for resources received from tax increment financing agreements that are restricted for the payment of principal, interest, and fiscal charges on bond anticipation notes.

Special Assessment Bond Retirement

To account for the collection of assessments restricted for the payment of principal, interest, and fiscal charges on special assessment debt.

**Nonmajor Capital Projects Funds**

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds.)

Drainage Improvement

To account for debt proceeds restricted to ditch improvements.

Route 250 Corridor Safety

To account for deby proceeds restricted for capital projects relating to U.S. Route 250.

(continued)

Erie County, Ohio  
Combining Statements - Nonmajor Governmental Funds

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**Nonmajor Capital Projects Funds**  
**(continued)**

TIF Projects

To account for debt proceeds restricted for major capital improvements in the County financed through tax increment financing agreements.



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Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,691,086	\$1,705,472	\$2,963,366	\$13,359,924
Accounts Receivable	133,481	0	0	133,481
Accrued Interest Receivable	135	0	1,535	1,670
Due from Other Governments	865,008	0	0	865,008
Materials and Supplies Inventory	1,733	0	0	1,733
Interfund Receivable	34,108	5,973	0	40,081
Property Taxes Receivable	1,071,143	0	0	1,071,143
Payment in Lieu of Taxes Receivable	0	1,835,942	0	1,835,942
Notes Receivable	234,332	0	0	234,332
Special Assessments Receivable	291,841	634,276	0	926,117
Total Assets	<u>\$11,322,867</u>	<u>\$4,181,663</u>	<u>\$2,964,901</u>	<u>\$18,469,431</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$138,524	\$0	\$0	\$138,524
Accounts Payable	360,288	0	0	360,288
Due to Other Governments	1,171,894	0	0	1,171,894
Due to External Parties	8,484	0	0	8,484
Interfund Payable	305,231	126,821	0	432,052
Accrued Interest Payable	0	0	7,119	7,119
Notes Payable	0	0	1,700,000	1,700,000
Deferred Revenue	2,010,553	2,470,218	1,060	4,481,831
Total Liabilities	<u>3,994,974</u>	<u>2,597,039</u>	<u>1,708,179</u>	<u>8,300,192</u>
<u>Fund Balance</u>				
Nonspendable	1,733	0	0	1,733
Restricted	7,563,163	1,671,494	1,256,722	10,491,379
Unassigned (Deficit)	(237,003)	(86,870)	0	(323,873)
Total Fund Balance (Deficit)	<u>7,327,893</u>	<u>1,584,624</u>	<u>1,256,722</u>	<u>10,169,239</u>
Total Liabilities and Fund Balance	<u>\$11,322,867</u>	<u>\$4,181,663</u>	<u>\$2,964,901</u>	<u>\$18,469,431</u>

Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2011

	Ditch Assessments	Children's Services	CSEA	Dog and Kennel
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$387,970	\$877,926	\$380,648	\$277,500
Accounts Receivable	0	835	34,461	220
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	90,657	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	291,841	0	0	0
Total Assets	<u>\$679,811</u>	<u>\$969,418</u>	<u>\$415,109</u>	<u>\$277,720</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$1,468	\$0	\$33,589	\$4,296
Accounts Payable	6,610	104,169	12,277	1,881
Due to Other Governments	767	803,676	319,071	3,255
Due to External Parties	0	0	0	0
Interfund Payable	775	0	27,329	1,474
Deferred Revenue	291,841	59,436	0	0
Total Liabilities	<u>301,461</u>	<u>967,281</u>	<u>392,266</u>	<u>10,906</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	378,350	2,137	22,843	266,814
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>378,350</u>	<u>2,137</u>	<u>22,843</u>	<u>266,814</u>
Total Liabilities and Fund Balance	<u>\$679,811</u>	<u>\$969,418</u>	<u>\$415,109</u>	<u>\$277,720</u>

Real Estate Assessment	Delinquent Real Estate	CDBG	CHIP	Tax Abatements	Court Computerization
\$839,391	\$306,056	\$0	\$0	\$876	\$28,916
0	0	0	500	0	6,481
0	0	0	35	0	0
0	0	103,123	113,934	0	0
0	0	0	0	0	0
1,057	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$840,448</u>	<u>\$306,056</u>	<u>\$103,123</u>	<u>\$114,469</u>	<u>\$876</u>	<u>\$35,397</u>
\$13,925	\$5,170	\$306	\$869	\$0	\$0
5,868	5,029	1,646	138,455	0	0
7,035	2,619	147	507	0	0
0	0	0	0	0	0
61,138	1,032	58,377	80,652	0	0
0	0	59,675	113,958	0	0
<u>87,966</u>	<u>13,850</u>	<u>120,151</u>	<u>334,441</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
752,482	292,206	0	0	876	35,397
0	0	(17,028)	(219,972)	0	0
<u>752,482</u>	<u>292,206</u>	<u>(17,028)</u>	<u>(219,972)</u>	<u>876</u>	<u>35,397</u>
<u>\$840,448</u>	<u>\$306,056</u>	<u>\$103,123</u>	<u>\$114,469</u>	<u>\$876</u>	<u>\$35,397</u>

(continued)

Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2011  
(continued)

	Common Pleas Court Special Projects	Youth Services	Northern Ohio Juvenile Facility	Indigent Guardianship
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$426,655	\$185,058	\$143,037	\$5,784
Accounts Receivable	17,623	0	130	1,378
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	180,890	7,631	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$444,278</u>	<u>\$365,948</u>	<u>\$150,798</u>	<u>\$7,162</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$5,956	\$10,650	\$33,399	\$0
Accounts Payable	0	15,991	7,294	1,352
Due to Other Governments	2,590	5,944	8,974	0
Due to External Parties	0	0	8,484	0
Interfund Payable	1,240	2,968	6,273	0
Deferred Revenue	0	180,890	0	0
Total Liabilities	<u>9,786</u>	<u>216,443</u>	<u>64,424</u>	<u>1,352</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	434,492	149,505	86,374	5,810
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>434,492</u>	<u>149,505</u>	<u>86,374</u>	<u>5,810</u>
Total Liabilities and Fund Balance	<u>\$444,278</u>	<u>\$365,948</u>	<u>\$150,798</u>	<u>\$7,162</u>

<u>Probate Conduct of Business</u>	<u>Municipal Court Special Projects</u>	<u>County Court</u>	<u>Indigent Municipal Court</u>	<u>Juvenile Court Donations</u>	<u>Concealed Carry License</u>
\$5,361	\$2,125,053	\$28,133	\$118,486	\$6,804	\$91,288
27	12,937	1,185	1,145	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$5,388</u>	<u>\$2,137,990</u>	<u>\$29,318</u>	<u>\$119,631</u>	<u>\$6,804</u>	<u>\$91,288</u>
\$0	\$400	\$0	\$0	\$0	\$983
100	3,330	607	0	787	239
0	118	0	0	158	2,410
0	0	0	0	0	0
0	84	0	0	0	139
0	0	0	0	0	0
<u>100</u>	<u>3,932</u>	<u>607</u>	<u>0</u>	<u>945</u>	<u>3,771</u>
0	0	0	0	0	0
5,288	2,134,058	28,711	119,631	5,859	87,517
0	0	0	0	0	0
<u>5,288</u>	<u>2,134,058</u>	<u>28,711</u>	<u>119,631</u>	<u>5,859</u>	<u>87,517</u>
<u>\$5,388</u>	<u>\$2,137,990</u>	<u>\$29,318</u>	<u>\$119,631</u>	<u>\$6,804</u>	<u>\$91,288</u>

(continued)

Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2011  
(continued)

	School Resource Officer Grant	Drug Task Force	Highway Safety	Adult Probation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$49,783	\$25,550	\$0	\$192,475
Accounts Receivable	27,170	6,048	0	717
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	19,911	0	2,900	173,941
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$96,864</u>	<u>\$31,598</u>	<u>\$2,900</u>	<u>\$367,133</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$9,193	\$864	\$159	\$7,092
Accounts Payable	0	0	0	8,335
Due to Other Governments	6,235	376	343	3,228
Due to External Parties	0	0	0	0
Interfund Payable	2,618	171	2,401	1,608
Deferred Revenue	0	0	0	94,470
Total Liabilities	<u>18,046</u>	<u>1,411</u>	<u>2,903</u>	<u>114,733</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	78,818	30,187	0	252,400
Unassigned (Deficit)	0	0	(3)	0
Total Fund Balance (Deficit)	<u>78,818</u>	<u>30,187</u>	<u>(3)</u>	<u>252,400</u>
Total Liabilities and Fund Balance	<u>\$96,864</u>	<u>\$31,598</u>	<u>\$2,900</u>	<u>\$367,133</u>

<u>Drug Enforcement</u>	<u>Emergency Management Agency</u>	<u>Indigent Immobilization</u>	<u>Development Rotary</u>	<u>Crime Victims Assistance</u>	<u>Senior Citizens</u>
\$44,114	\$220,545	\$1,382	\$145,810	\$51,354	\$21,431
325	55	0	0	0	0
0	0	0	100	0	0
0	45,473	0	0	24,466	69,132
0	1,733	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,071,143
0	0	0	234,332	0	0
0	0	0	0	0	0
<u>\$44,439</u>	<u>\$267,806</u>	<u>\$1,382</u>	<u>\$380,242</u>	<u>\$75,820</u>	<u>\$1,161,706</u>
\$0	\$3,141	\$0	\$0	\$3,772	\$0
0	0	0	221	630	0
0	1,364	0	0	1,647	0
0	0	0	0	0	0
0	992	0	0	798	0
0	45,473	0	69	24,466	1,140,275
<u>0</u>	<u>50,970</u>	<u>0</u>	<u>290</u>	<u>31,313</u>	<u>1,140,275</u>
0	1,733	0	0	0	0
44,439	215,103	1,382	379,952	44,507	21,431
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>44,439</u>	<u>216,836</u>	<u>1,382</u>	<u>379,952</u>	<u>44,507</u>	<u>21,431</u>
<u>\$44,439</u>	<u>\$267,806</u>	<u>\$1,382</u>	<u>\$380,242</u>	<u>\$75,820</u>	<u>\$1,161,706</u>

(continued)



Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2011  
(continued)

	Solid Waste District	Law Library	Joint Dispatch	Indigent Ignition Interlock
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$244,861	\$156,091	\$3,855	\$19,575
Accounts Receivable	20	17,651	0	4,573
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	33,051	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$277,932</u>	<u>\$173,742</u>	<u>\$3,855</u>	<u>\$24,148</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$1,614	\$1,678	\$0	\$0
Accounts Payable	38,523	6,944	0	0
Due to Other Governments	701	729	0	0
Due to External Parties	0	0	0	0
Interfund Payable	54,791	350	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	<u>95,629</u>	<u>9,701</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	182,303	164,041	3,855	24,148
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>182,303</u>	<u>164,041</u>	<u>3,855</u>	<u>24,148</u>
Total Liabilities and Fund Balance	<u>\$277,932</u>	<u>\$173,742</u>	<u>\$3,855</u>	<u>\$24,148</u>

911 Services	Total
\$1,279,318	\$8,691,086
0	133,481
0	135
32,950	865,008
0	1,733
0	34,108
0	1,071,143
0	234,332
0	291,841
<u>\$1,312,268</u>	<u>\$11,322,867</u>
\$0	\$138,524
0	360,288
0	1,171,894
0	8,484
21	305,231
0	2,010,553
<u>21</u>	<u>3,994,974</u>
0	1,733
1,312,247	7,563,163
0	(237,003)
<u>1,312,247</u>	<u>7,327,893</u>
<u>\$1,312,268</u>	<u>\$11,322,867</u>

Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2011

	Bond Retirement	TIF Bond Retirement	Special Assessment Bond Retirement	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,225,787	\$479,685	\$1,705,472
Interfund Receivable	5,973	0	0	5,973
Payment in Lieu of Taxes Receivable	0	1,835,942	0	1,835,942
Special Assessments Receivable	0	0	634,276	634,276
<b>Total Assets</b>	<b>\$5,973</b>	<b>\$3,061,729</b>	<b>\$1,113,961</b>	<b>\$4,181,663</b>
<u>Liabilities</u>				
Interfund Payable	\$92,843	\$0	\$33,978	\$126,821
Deferred Revenue	0	1,835,942	634,276	2,470,218
<b>Total Liabilities</b>	<b>92,843</b>	<b>1,835,942</b>	<b>668,254</b>	<b>2,597,039</b>
<u>Fund Balance</u>				
Restricted	0	1,225,787	445,707	1,671,494
Unassigned (Deficit)	(86,870)	0	0	(86,870)
<b>Total Fund Balance (Deficit)</b>	<b>(86,870)</b>	<b>1,225,787</b>	<b>445,707</b>	<b>1,584,624</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$5,973</b>	<b>\$3,061,729</b>	<b>\$1,113,961</b>	<b>\$4,181,663</b>

Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2011

	<u>Drainage Improvement</u>	<u>Route 250 Corridor Safety</u>	<u>TIF Projects</u>	<u>Total</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$145,597	\$680,000	\$2,137,769	\$2,963,366
Accrued Interest Receivable	0	0	1,535	1,535
Total Assets	<u>\$145,597</u>	<u>\$680,000</u>	<u>\$2,139,304</u>	<u>\$2,964,901</u>
<u>Liabilities</u>				
Accrued Interest Payable	\$0	\$0	\$7,119	\$7,119
Notes Payable	0	0	1,700,000	1,700,000
Deferred Revenue	0	0	1,060	1,060
Total Liabilities	<u>0</u>	<u>0</u>	<u>1,708,179</u>	<u>1,708,179</u>
<u>Fund Balance</u>				
Restricted	<u>145,597</u>	<u>680,000</u>	<u>431,125</u>	<u>1,256,722</u>
Total Fund Balance	<u>145,597</u>	<u>680,000</u>	<u>431,125</u>	<u>1,256,722</u>
Total Liabilities and Fund Balance	<u>\$145,597</u>	<u>\$680,000</u>	<u>\$2,139,304</u>	<u>\$2,964,901</u>

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Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$836,134	\$0	\$0	\$836,134
Payment in Lieu of Taxes	0	1,538,286	0	1,538,286
Charges for Services	3,885,123	0	0	3,885,123
Licenses and Permits	315,857	0	0	315,857
Fines and Forfeitures	119,154	0	0	119,154
Intergovernmental	7,397,906	0	170,000	7,567,906
Special Assessments	165,782	588,166	0	753,948
Interest	6,190	0	26,259	32,449
Other	327,382	71,680	65,270	464,332
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	13,053,528	2,198,132	261,529	15,513,189
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,587,068	24,735	0	1,611,803
Judicial	1,508,516	0	0	1,508,516
Intergovernmental	0	847,046	0	847,046
Public Safety	2,278,696	0	0	2,278,696
Public Works	425,374	0	0	425,374
Health	1,248,870	0	0	1,248,870
Human Services	2,458,051	0	0	2,458,051
Economic Development	2,352,891	0	0	2,352,891
Capital Outlay	0	0	35,419	35,419
Debt Service:				
Principal Retirement	34,720	1,518,819	0	1,553,539
Interest and Fiscal Charges	31,996	584,593	134,125	750,714
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	11,926,182	2,975,193	169,544	15,070,919
Excess of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	1,127,346	(777,061)	91,985	442,270
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	1,932,700	267,300	2,200,000
Transfers In	1,077,904	1,118,246	1,932,700	4,128,850
Transfers Out	(989,541)	(1,932,700)	0	(2,922,241)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	88,363	1,118,246	2,200,000	3,406,609
Changes in Fund Balance	1,215,709	341,185	2,291,985	3,848,879
Fund Balance (Deficit) Beginning of Year	<hr/>	<hr/>	<hr/>	<hr/>
	6,112,184	1,243,439	(1,035,263)	6,320,360
Fund Balance (Deficit) End of Year	<hr/>	<hr/>	<hr/>	<hr/>
	\$7,327,893	\$1,584,624	\$1,256,722	\$10,169,239

Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2011

	Ditch Assessments	Children's Services	CSEA	Dog and Kennel
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	49,336	383,747	10,317
Licenses and Permits	0	0	0	268,255
Fines and Forfeitures	0	0	0	1,216
Intergovernmental	0	1,323,164	831,178	0
Special Assessments	165,782	0	0	0
Interest	0	0	0	0
Other	0	84,124	0	6,485
Total Revenues	<u>165,782</u>	<u>1,456,624</u>	<u>1,214,925</u>	<u>286,273</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	147,201	0	0	0
Health	0	0	0	215,524
Human Services	0	1,445,022	1,013,029	0
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	25,000
Interest and Fiscal Charges	0	0	0	26,468
Total Expenditures	<u>147,201</u>	<u>1,445,022</u>	<u>1,013,029</u>	<u>266,992</u>
Excess of Revenues Over (Under) Expenditures	<u>18,581</u>	<u>11,602</u>	<u>201,896</u>	<u>19,281</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	891,000	138,008	0
Transfers Out	0	(742,537)	(247,004)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>148,463</u>	<u>(108,996)</u>	<u>0</u>
Changes in Fund Balance	18,581	160,065	92,900	19,281
Fund Balance (Deficit) Beginning of Year	<u>359,769</u>	<u>(157,928)</u>	<u>(70,057)</u>	<u>247,533</u>
Fund Balance (Deficit) End of Year	<u>\$378,350</u>	<u>\$2,137</u>	<u>\$22,843</u>	<u>\$266,814</u>

<u>Real Estate Assessment</u>	<u>Delinquent Real Estate</u>	<u>CDBG</u>	<u>CHIP</u>	<u>Tax Abatements</u>	<u>Court Computerization</u>
\$0	\$0	\$0	\$0	\$0	\$0
1,344,173	294,043	0	6,886	2,000	46,867
0	0	0	0	0	0
0	0	0	0	0	0
0	0	210,478	2,093,300	0	0
0	0	0	0	0	0
0	0	0	415	0	0
19,527	30,199	0	103,863	0	0
<u>1,363,700</u>	<u>324,242</u>	<u>210,478</u>	<u>2,204,464</u>	<u>2,000</u>	<u>46,867</u>
1,135,635	297,007	0	0	0	0
0	0	0	0	0	39,298
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	218,532	2,115,715	4,260	0
0	0	0	0	0	0
4,576	0	0	0	0	0
<u>1,140,211</u>	<u>297,007</u>	<u>218,532</u>	<u>2,115,715</u>	<u>4,260</u>	<u>39,298</u>
223,489	27,235	(8,054)	88,749	(2,260)	7,569
0	0	20	24,210	0	0
0	0	0	0	0	0
0	0	20	24,210	0	0
223,489	27,235	(8,034)	112,959	(2,260)	7,569
528,993	264,971	(8,994)	(332,931)	3,136	27,828
<u>\$752,482</u>	<u>\$292,206</u>	<u>(\$17,028)</u>	<u>(\$219,972)</u>	<u>\$876</u>	<u>\$35,397</u>

(continued)



Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2011  
(continued)

	Common Pleas Court Special Projects	Youth Services	Northern Ohio Juvenile Facility	Indigent Guardianship
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	226,953	0	2,050	22,159
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	75	0	0
Intergovernmental	0	505,650	1,177,985	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	45,382	0
Total Revenues	<u>226,953</u>	<u>505,725</u>	<u>1,225,417</u>	<u>22,159</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	216,350	578,063	0	26,386
Public Safety	0	0	1,198,901	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>216,350</u>	<u>578,063</u>	<u>1,198,901</u>	<u>26,386</u>
Excess of Revenues Over (Under) Expenditures	<u>10,603</u>	<u>(72,338)</u>	<u>26,516</u>	<u>(4,227)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	10,603	(72,338)	26,516	(4,227)
Fund Balance (Deficit) Beginning of Year	<u>423,889</u>	<u>221,843</u>	<u>59,858</u>	<u>10,037</u>
Fund Balance (Deficit) End of Year	<u><u>\$434,492</u></u>	<u><u>\$149,505</u></u>	<u><u>\$86,374</u></u>	<u><u>\$5,810</u></u>

<u>Probate Conduct of Business</u>	<u>Municipal Court Special Projects</u>	<u>County Court</u>	<u>Indigent Municipal Court</u>	<u>Juvenile Court Donations</u>	<u>Concealed Carry License</u>
\$0	\$0	\$0	\$0	\$0	\$0
471	146,138	13,269	11,697	0	0
0	0	0	0	0	47,602
0	0	0	3,758	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	6,500	0
<u>471</u>	<u>146,138</u>	<u>13,269</u>	<u>15,455</u>	<u>6,500</u>	<u>47,602</u>
0	0	0	0	0	0
100	32,585	9,892	0	3,768	0
0	0	0	0	0	43,941
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>100</u>	<u>32,585</u>	<u>9,892</u>	<u>0</u>	<u>3,768</u>	<u>43,941</u>
371	113,553	3,377	15,455	2,732	3,661
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
371	113,553	3,377	15,455	2,732	3,661
4,917	2,020,505	25,334	104,176	3,127	83,856
<u>\$5,288</u>	<u>\$2,134,058</u>	<u>\$28,711</u>	<u>\$119,631</u>	<u>\$5,859</u>	<u>\$87,517</u>

(continued)

Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2011  
(continued)

	School Resource Officer Grant	Drug Task Force	Highway Safety	Adult Probation
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	514,183	0	0	51,305
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	21,731	0	0
Intergovernmental	0	0	31,361	317,883
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>514,183</u>	<u>21,731</u>	<u>31,361</u>	<u>369,188</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	337,002
Public Safety	496,778	15,188	29,921	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	9,720	0	0
Interest and Fiscal Charges	0	952	0	0
Total Expenditures	<u>496,778</u>	<u>25,860</u>	<u>29,921</u>	<u>337,002</u>
Excess of Revenues Over (Under) Expenditures	<u>17,405</u>	<u>(4,129)</u>	<u>1,440</u>	<u>32,186</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	17,405	(4,129)	1,440	32,186
Fund Balance (Deficit) Beginning of Year	<u>61,413</u>	<u>34,316</u>	<u>(1,443)</u>	<u>220,214</u>
Fund Balance (Deficit) End of Year	<u><u>\$78,818</u></u>	<u><u>\$30,187</u></u>	<u><u>(\$3)</u></u>	<u><u>\$252,400</u></u>

<u>Drug Enforcement</u>	<u>Emergency Management Agency</u>	<u>Indigent Immobilization</u>	<u>Development Rotary</u>	<u>Crime Victims Assistance</u>	<u>Senior Citizens</u>
\$0	\$0	\$0	\$0	\$0	\$836,134
0	32,500	0	0	0	0
0	0	0	0	0	0
14,035	0	0	0	0	0
0	250,086	0	0	133,028	197,372
0	0	0	0	0	0
0	0	0	5,775	0	0
0	373	0	153	11,019	0
<u>14,035</u>	<u>282,959</u>	<u>0</u>	<u>5,928</u>	<u>144,047</u>	<u>1,033,506</u>
0	0	0	0	154,426	0
0	0	0	0	0	0
16,375	284,331	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,033,346
0	0	0	0	0	0
0	0	0	14,384	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>16,375</u>	<u>284,331</u>	<u>0</u>	<u>14,384</u>	<u>154,426</u>	<u>1,033,346</u>
<u>(2,340)</u>	<u>(1,372)</u>	<u>0</u>	<u>(8,456)</u>	<u>(10,379)</u>	<u>160</u>
0	24,666	0	0	0	0
0	0	0	0	0	0
0	24,666	0	0	0	0
(2,340)	23,294	0	(8,456)	(10,379)	160
46,779	193,542	1,382	388,408	54,886	21,271
<u>\$44,439</u>	<u>\$216,836</u>	<u>\$1,382</u>	<u>\$379,952</u>	<u>\$44,507</u>	<u>\$21,431</u>

(continued)

Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2011  
(continued)

	Solid Waste District	Law Library	Joint Dispatch	Indigent Ignition Interlock
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	493,491	225,991	0	7,547
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	78,339	0	0
Intergovernmental	0	0	70,877	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	3,411	11,973	0	4,373
Total Revenues	<u>496,902</u>	<u>316,303</u>	<u>70,877</u>	<u>11,920</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	265,072	0	0
Public Safety	0	0	67,022	0
Public Works	278,173	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>278,173</u>	<u>265,072</u>	<u>67,022</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>218,729</u>	<u>51,231</u>	<u>3,855</u>	<u>11,920</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	218,729	51,231	3,855	11,920
Fund Balance (Deficit) Beginning of Year	<u>(36,426)</u>	<u>112,810</u>	<u>0</u>	<u>12,228</u>
Fund Balance (Deficit) End of Year	<u><u>\$182,303</u></u>	<u><u>\$164,041</u></u>	<u><u>\$3,855</u></u>	<u><u>\$24,148</u></u>

<u>911 Services</u>	<u>Total</u>
\$0	\$836,134
0	3,885,123
0	315,857
0	119,154
255,544	7,397,906
0	165,782
0	6,190
0	327,382
<u>255,544</u>	<u>13,053,528</u>
0	1,587,068
0	1,508,516
126,239	2,278,696
0	425,374
0	1,248,870
0	2,458,051
0	2,352,891
0	34,720
0	31,996
<u>126,239</u>	<u>11,926,182</u>
<u>129,305</u>	<u>1,127,346</u>
0	1,077,904
0	(989,541)
<u>0</u>	<u>88,363</u>
129,305	1,215,709
<u>1,182,942</u>	<u>6,112,184</u>
<u>\$1,312,247</u>	<u>\$7,327,893</u>

Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2011

	Bond Retirement	TIF Bond Retirement	Special Assessment Bond Retirement	Total
<u>Revenues</u>				
Payment in Lieu of Taxes	\$0	\$1,538,286	\$0	\$1,538,286
Special Assessments	0	0	588,166	588,166
Other	71,680	0	0	71,680
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	71,680	1,538,286	588,166	2,198,132
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	24,735	0	24,735
Intergovernmental	0	271,069	575,977	847,046
Debt Service:				
Principal Retirement	863,025	560,000	95,794	1,518,819
Interest and Fiscal Charges	211,147	357,350	16,096	584,593
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	1,074,172	1,213,154	687,867	2,975,193
Excess of Revenues Over (Under) Expenditures	<hr/> (1,002,492)	<hr/> 325,132	<hr/> (99,701)	<hr/> (777,061)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	1,932,700	0	1,932,700
Transfers In	1,002,492	105,403	10,351	1,118,246
Transfers Out	0	(1,932,700)	0	(1,932,700)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	1,002,492	105,403	10,351	1,118,246
Changes in Fund Balance	0	430,535	(89,350)	341,185
Fund Balance (Deficit) Beginning of Year	<hr/> (86,870)	<hr/> 795,252	<hr/> 535,057	<hr/> 1,243,439
Fund Balance (Deficit) End of Year	<hr/> <hr/> (86,870)	<hr/> <hr/> \$1,225,787	<hr/> <hr/> \$445,707	<hr/> <hr/> \$1,584,624

Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2011

	Drainage Improvement	Route 250 Corridor Safety	TIF Projects	Total
<u>Revenues</u>				
Intergovernmental	\$0	\$170,000	\$0	\$170,000
Interest	0	0	26,259	26,259
Other	0	0	65,270	65,270
<b>Total Revenues</b>	<b>0</b>	<b>170,000</b>	<b>91,529</b>	<b>261,529</b>
<u>Expenditures</u>				
Capital Outlay	0	0	35,419	35,419
Debt Service: Interest and Fiscal Charges	0	0	134,125	134,125
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>169,544</b>	<b>169,544</b>
Excess of Revenues Over (Under) Expenditures	0	170,000	(78,015)	91,985
<u>Other Financing Sources</u>				
General Obligation Bonds Issued	0	0	267,300	267,300
Transfers In	0	0	1,932,700	1,932,700
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>2,200,000</b>	<b>2,200,000</b>
<b>Changes in Fund Balance</b>	<b>0</b>	<b>170,000</b>	<b>2,121,985</b>	<b>2,291,985</b>
Fund Balance (Deficit) Beginning of Year	145,597	510,000	(1,690,860)	(1,035,263)
<b>Fund Balance (Deficit) End of the Year</b>	<b>\$145,597</b>	<b>\$680,000</b>	<b>\$431,125</b>	<b>\$1,256,722</b>



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**Internal Service Funds**

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

Workers' Compensation Retro Reserve

To account for workers' compensation premiums charged to each County department.

Employee Self-Insurance

To account for the self-insurance program for employee medical benefits.

Erie County, Ohio  
Combining Statement of Fund Net Assets  
Internal Service Funds  
December 31, 2011

	<u>Workers' Compensation Retro Reserve</u>	<u>Employee Self-Insurance</u>	<u>Total</u>
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,211,885	\$3,073,638	\$4,285,523
Interfund Receivable	<u>214,323</u>	<u>0</u>	<u>214,323</u>
Total Assets	<u>1,426,208</u>	<u>3,073,638</u>	<u>4,499,846</u>
<u>Current Liabilities</u>			
Accrued Wages Payable	0	565	565
Due to Other Governments	314,894	245	315,139
Claims Payable	<u>122,041</u>	<u>682,642</u>	<u>804,683</u>
Total Liabilities	<u>436,935</u>	<u>683,452</u>	<u>1,120,387</u>
Total Net Assets Unrestricted	<u>\$989,273</u>	<u>\$2,390,186</u>	<u>\$3,379,459</u>

Erie County, Ohio  
Combining Statement of Revenues, Expenses,  
and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2011

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
<u>Operating Revenues</u>			
Charges for Services	\$259,068	\$5,802,861	\$6,061,929
Other	231,673	296,701	528,374
Total Operating Revenues	<u>490,741</u>	<u>6,099,562</u>	<u>6,590,303</u>
<u>Operating Expenses</u>			
Personal Services	0	13,870	13,870
Contractual Services	197,421	626,399	823,820
Claims	26,545	6,402,936	6,429,481
Total Operating Expenses	<u>223,966</u>	<u>7,043,205</u>	<u>7,267,171</u>
Operating Income (Loss)	266,775	(943,643)	(676,868)
<u>Non-Operating Revenues</u>			
Transfers In	<u>0</u>	<u>2,695</u>	<u>2,695</u>
Changes in Net Assets	266,775	(940,948)	(674,173)
Net Assets Beginning of Year	<u>722,498</u>	<u>3,331,134</u>	<u>4,053,632</u>
Net Assets End of Year	<u>\$989,273</u>	<u>\$2,390,186</u>	<u>\$3,379,459</u>

Erie County, Ohio  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2011

	<u>Workers' Compensation Retro Reserve</u>	<u>Employee Self-Insurance</u>	<u>Total</u>
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$341,104	\$5,802,861	\$6,143,965
Cash Payments for Personal Services	0	(13,060)	(13,060)
Cash Payments for Contractual Services	(358,206)	(626,399)	(984,605)
Cash Payments for Claims	(74,743)	(6,534,108)	(6,608,851)
Cash Received from Other Revenues	<u>231,673</u>	<u>296,701</u>	<u>528,374</u>
Net Cash Provided by (Used for) Operating Activities	139,828	(1,074,005)	(934,177)
<u>Cash Flows from Noncapital Financing Activities</u>			
Transfers In	<u>0</u>	<u>2,695</u>	<u>2,695</u>
Net Increase (Decrease) in Cash and Cash Equivalents	139,828	(1,071,310)	(931,482)
Cash and Cash Equivalents Beginning of Year	<u>1,072,057</u>	<u>4,144,948</u>	<u>5,217,005</u>
Cash and Cash Equivalents End of Year	<u><u>\$1,211,885</u></u>	<u><u>\$3,073,638</u></u>	<u><u>\$4,285,523</u></u>
 <u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income (Loss)	<u>\$266,775</u>	<u>(\$943,643)</u>	<u>(\$676,868)</u>
 <u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Decrease in Interfund Receivable	82,036	0	82,036
Increase in Accrued Wages Payable	0	565	565
Increase (Decrease) in Due to Other Governments	(56,208)	245	(55,963)
Decrease in Claims Payable	<u>(152,775)</u>	<u>(131,172)</u>	<u>(283,947)</u>
Total Adjustments	<u>(126,947)</u>	<u>(130,362)</u>	<u>(257,309)</u>
Net Cash Provided by (Used for) Operating Activities	<u><u>\$139,828</u></u>	<u><u>(\$1,074,005)</u></u>	<u><u>(\$934,177)</u></u>

Erie County, Ohio  
Combining Statements - Fiduciary Funds

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

**Private Purpose Trust Fund**

**Bluecoat Trust Fund**

To account for assets held by the County to provide assistance to families of fallen officers. Since the County only maintains one private purpose trust fund, no combining statements are presented.

**Agency Funds**

**Domestic Shelters Fund**

To account for fees collected when filing an annulment, dissolution, or divorce with the clerk of courts to be paid to a domestic shelter.

**Commissary Rotary**

To account for fees collected from the sale of contraband and accounted for in a separate account by the Sheriff's Department to be used to subsidize law enforcement efforts.

**Undivided Tax**

To account for the collection of various taxes, excluding Erie County.

**Undivided Local Government**

To account for the collection and distribution of local government funds to subdivisions.

**Lodging Excise Tax**

To account for local bed taxes charged to transient guests who stay in Erie County and which are used by agencies to promote tourism.

**Care Facility**

To account for income of residents of the Erie County Care Facility.

**Health**

To account for the funds and subfunds of the Erie County General Health District for which the County Auditor serves as ex-officio fiscal agent.

**Metroparks**

To account for the revenues and expenses of the Erie County Park District.

**Regional Planning**

To account for resources received for the operation of the regional planning commission.

**Soil and Water Conservation**

To account for the Erie County Soil and Water Conservation District for which the County Auditor is the fiscal agent.

(continued)

Erie County, Ohio  
Combining Statements - Fiduciary Funds

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**Agency Funds**  
**(continued)**

Mental Health and Recovery Board

To account for the Mental Health and Recovery Board of Erie County for which the County Auditor is the fiscal agent.

Family and Children First

To account for the Family and Children First Council for which the County (Erie County Job and Family Services) acts as administrative agent.

Ohio Housing Trust

To account for fees collected by the County Recorder for the State of Ohio.

Public Defender Fees

To account for the portion of court fines due to the Ohio Public Defender.

Subdivisions

To account for the payment of all tax settlements to the subdivisions.

Payroll

To account for the gross payroll of the County, along with employee contributions for various types of insurance.

Recorder's Escrow

To account for the State portion of fees for recording documents by the County Recorder.

Ohio Elections Commission

To account for monies received from the State to be used by the Board of Elections for planning future elections.

Resident's Account

To account for the personal accounts of residents of the Erie County Care Facility.

County Court

To account for resources received by the various county courts and distributed to the applicable individuals or agencies.

Prosecutor

To account for the Prosecutor's Furtherance of Justice and Safehouse accounts.

Sheriff

To account for the Sheriff's Furtherance of Justice, Commissary, and other accounts.

Adult Probation

To account for the adult probation restitution account.

Micellaneous Agency

To account for various resources collected and distributed to other agencies.

Erie County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2011

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
<u>Domestic Shelters Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,890	\$0	\$988	\$8,902
<u>Liabilities</u>				
Undistributed Assets	\$9,890	\$0	\$988	\$8,902
<u>Commissary Rotary</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,639	\$0	\$0	\$2,639
<u>Liabilities</u>				
Undistributed Assets	\$2,639	\$0	\$0	\$2,639
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,619,328	\$357,672	\$1,448,394	\$4,528,606
Due from Other Governments	694,461	688,719	694,461	688,719
Due from External Parties	0	1,394	0	1,394
Property Taxes Receivable	74,785,199	75,446,036	74,785,199	75,446,036
Special Assessments Receivable	5,213,366	4,655,555	5,213,366	4,655,555
Total Assets	\$86,312,354	\$81,149,376	\$82,141,420	\$85,320,310
<u>Liabilities</u>				
Due to Other Governments	\$86,312,354	\$81,149,376	\$82,141,420	\$85,320,310
<u>Undivided Local Government</u>				
<u>Assets</u>				
Due from Other Governments	\$2,389,408	\$1,679,303	\$2,389,408	\$1,679,303
<u>Liabilities</u>				
Due to Other Governments	\$2,389,408	\$1,679,303	\$2,389,408	\$1,679,303
<u>Lodging Excise Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,473	\$34,644	\$0	\$49,117
Other Local Taxes Receivable	264,508	273,650	264,508	273,650
Total Assets	\$278,981	\$308,294	\$264,508	\$322,767
<u>Liabilities</u>				
Due to Other Governments	\$14,038	\$0	\$14,038	\$0
Due to External Parties	7,935	8,209	7,935	8,209
Undistributed Assets	257,008	300,085	242,535	314,558
Total Liabilities	\$278,981	\$308,294	\$264,508	\$322,767

(continued)



Erie County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2011  
(continued)

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
<u>Care Facility</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,910	\$1,254	\$8,656
<u>Liabilities</u>				
Due to External Parties	\$1,254	\$0	\$1,254	\$0
Undistributed Assets	(1,254)	9,910	0	8,656
Total Liabilities	\$0	\$9,910	\$1,254	\$8,656
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,128,555	\$169,136	\$46,635	\$2,251,056
Accounts Receivable	18,834	5,963	18,834	5,963
Due from Other Governments	139,689	131,452	139,689	131,452
Due from External Parties	19,087	44,909	19,087	44,909
Property Taxes Receivable	2,013,953	2,187,464	2,013,953	2,187,464
Total Assets	\$4,320,118	\$2,538,924	\$2,238,198	\$4,620,844
<u>Liabilities</u>				
Undistributed Assets	\$4,320,118	\$2,538,924	\$2,238,198	\$4,620,844
<u>Metroparks</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$33,728	\$34,741	\$33,982	\$34,487
Due from Other Governments	0	105,778	0	105,778
Property Taxes Receivable	1,116,028	1,612,855	1,116,028	1,612,855
Total Assets	\$1,149,756	\$1,753,374	\$1,150,010	\$1,753,120
<u>Liabilities</u>				
Due to External Parties	\$254	\$0	\$254	\$0
Undistributed Assets	1,149,502	1,753,374	1,149,756	1,753,120
Total Liabilities	\$1,149,756	\$1,753,374	\$1,150,010	\$1,753,120
<u>Regional Planning</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$112,943	\$21,062	\$0	\$134,005
<u>Liabilities</u>				
Undistributed Assets	\$112,943	\$21,062	\$0	\$134,005
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$10,959	\$47,608	\$0	\$58,567
<u>Liabilities</u>				
Undistributed Assets	\$10,959	\$47,608	\$0	\$58,567

(continued)

Erie County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2011  
(continued)

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
<b><u>Mental Health and Recovery Board</u></b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,155,282	\$604,949	\$45,515	\$2,714,716
Due from Other Governments	246,799	231,085	246,799	231,085
Property Taxes Receivable	3,234,366	3,758,197	3,234,366	3,758,197
Total Assets	<u>\$5,636,447</u>	<u>\$4,594,231</u>	<u>\$3,526,680</u>	<u>\$6,703,998</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$5,636,447</u>	<u>\$4,594,231</u>	<u>\$3,526,680</u>	<u>\$6,703,998</u>
<b><u>Family and Children First</u></b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$328,898	\$31,882	\$0	\$360,780
Due from External Parties	75	0	75	0
Total Assets	<u>\$328,973</u>	<u>\$31,882</u>	<u>\$75</u>	<u>\$360,780</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$328,973</u>	<u>\$31,882</u>	<u>\$75</u>	<u>\$360,780</u>
<b><u>Ohio Housing Trust</u></b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$92,521	\$0	\$10,622	\$81,899
Due from External Parties	30	0	30	0
Total Assets	<u>\$92,551</u>	<u>\$0</u>	<u>\$10,652</u>	<u>\$81,899</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$92,551</u>	<u>\$0</u>	<u>\$10,652</u>	<u>\$81,899</u>
<b><u>Public Defender Fees</u></b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,731	\$0	\$2,727	\$4
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$2,731</u>	<u>\$0</u>	<u>\$2,727</u>	<u>\$4</u>
<b><u>Subdivisions</u></b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$543,065	\$543,065	\$0
<b><u>Liabilities</u></b>				
Due to External Parties	\$130,202	\$543,065	\$130,202	\$543,065
Undistributed Assets	(130,202)	0	412,863	(543,065)
Total Liabilities	<u>\$0</u>	<u>\$543,065</u>	<u>\$543,065</u>	<u>\$0</u>
<b><u>Payroll</u></b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$468,562	\$574,057	\$0	\$1,042,619
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$468,562</u>	<u>\$574,057</u>	<u>\$0</u>	<u>\$1,042,619</u>

(continued)

Erie County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2011  
(continued)

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
<u>Recorder's Escrow</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,544	\$0	\$577	\$5,967
<u>Liabilities</u>				
Undistributed Assets	\$6,544	\$0	\$577	\$5,967
<u>Ohio Elections Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$365	\$305	\$60
<u>Liabilities</u>				
Due to External Parties	\$305	\$0	\$305	\$0
Undistributed Assets	(305)	365	0	60
Total Liabilities	\$0	\$365	\$305	\$60
<u>Resident's Account</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$26,945	\$19,580	\$26,945	\$19,580
<u>Liabilities</u>				
Undistributed Assets	\$26,945	\$19,580	\$26,945	\$19,580
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$3,772,154	\$4,555,655	\$3,772,154	\$4,555,655
<u>Liabilities</u>				
Undistributed Assets	\$3,772,154	\$4,555,655	\$3,772,154	\$4,555,655
<u>Prosecutor</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$43,420	\$81,630	\$43,420	\$81,630
<u>Liabilities</u>				
Undistributed Assets	\$43,420	\$81,630	\$43,420	\$81,630
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$617,394	\$326,303	\$617,394	\$326,303
<u>Liabilities</u>				
Undistributed Assets	\$617,394	\$326,303	\$617,394	\$326,303
<u>Adult Probation</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$47,729	\$47,868	\$47,729	\$47,868
<u>Liabilities</u>				
Undistributed Assets	\$47,729	\$47,868	\$47,729	\$47,868

(continued)

Erie County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2011  
(continued)

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
<u>Miscellaneous Agency</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$35,491	\$0	\$8,955	\$26,536
<u>Liabilities</u>				
Undistributed Assets	\$35,491	\$0	\$8,955	\$26,536
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,022,544	\$2,429,091	\$2,143,019	\$11,308,616
Cash and Cash Equivalents in Segregated Accounts	4,507,642	5,031,036	4,507,642	5,031,036
Accounts Receivable	18,834	5,963	18,834	5,963
Other Local Taxes Receivable	264,508	273,650	264,508	273,650
Due from Other Governments	3,470,357	2,836,337	3,470,357	2,836,337
Due from External Parties	19,192	46,303	19,192	46,303
Property Taxes Receivable	81,149,546	83,004,552	81,149,546	83,004,552
Special Assessments Receivable	5,213,366	4,655,555	5,213,366	4,655,555
Total Assets	\$105,665,989	\$98,282,487	\$96,786,464	\$107,162,012
<u>Liabilities</u>				
Due to Other Governments	\$88,808,351	\$82,828,679	\$84,555,518	\$87,081,512
Due to External Parties	139,950	551,274	139,950	551,274
Undistributed Assets	16,717,688	14,902,534	12,090,996	19,529,226
Total Liabilities	\$105,665,989	\$98,282,487	\$96,786,464	\$107,162,012

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

Erie County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,467,866	\$4,467,866	\$4,221,108	(\$246,758)
Permissive Sales Taxes	12,981,000	12,981,000	13,282,772	301,772
Charges for Services	2,983,866	2,998,366	2,857,026	(141,340)
Licenses and Permits	455,200	455,200	427,377	(27,823)
Fines and Forfeitures	359,000	359,000	336,438	(22,562)
Intergovernmental	2,805,178	2,805,178	2,822,631	17,453
Interest	680,100	680,100	619,268	(60,832)
Other	1,187,498	1,538,453	1,132,789	(405,664)
<b>Total Revenues</b>	<b>25,919,708</b>	<b>26,285,163</b>	<b>25,699,409</b>	<b>(585,754)</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	581,704	583,124	579,903	3,221
Materials and Supplies	15,214	19,262	12,485	6,777
Contractual Services	1,338,608	1,455,694	1,363,921	91,773
Other	73,612	15,825	1,053	14,772
<b>Total Commissioners</b>	<b>2,009,138</b>	<b>2,073,905</b>	<b>1,957,362</b>	<b>116,543</b>
Finance				
Personal Services	280,182	279,682	254,284	25,398
Materials and Supplies	25,571	25,571	20,977	4,594
Contractual Services	12,200	12,700	11,625	1,075
<b>Total Finance</b>	<b>317,953</b>	<b>317,953</b>	<b>286,886</b>	<b>31,067</b>
Human Resources				
Personal Services	253,539	254,555	253,960	595
Materials and Supplies	4,259	4,259	3,002	1,257
Contractual Services	10,170	24,928	22,506	2,422
<b>Total Human Resources</b>	<b>267,968</b>	<b>283,742</b>	<b>279,468</b>	<b>4,274</b>
Microfilm				
Personal Services	114,313	117,490	116,581	909
Materials and Supplies	5,665	3,515	3,340	175
Contractual Services	16,500	15,473	13,389	2,084
<b>Total Microfilm</b>	<b>136,478</b>	<b>136,478</b>	<b>133,310</b>	<b>3,168</b>
Information Technology				
Personal Services	333,733	337,812	337,476	336
Materials and Supplies	21,185	24,356	21,324	3,032
Contractual Services	115,231	111,181	104,726	6,455
Capital Outlay	10,364	44,865	44,277	588
<b>Total Information Technology</b>	<b>480,513</b>	<b>518,214</b>	<b>507,803</b>	<b>10,411</b>

(continued)

Erie County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<b>Facilities</b>				
Personal Services	\$1,047,072	\$1,032,148	\$1,023,504	\$8,644
Materials and Supplies	521,562	703,271	694,818	8,453
Contractual Services	987,711	1,076,239	1,003,569	72,670
Capital Outlay	0	102,000	56,341	45,659
<b>Total Facilities</b>	<b>2,556,345</b>	<b>2,913,658</b>	<b>2,778,232</b>	<b>135,426</b>
<b>Auditor</b>				
Personal Services	483,358	457,384	445,017	12,367
Materials and Supplies	36,346	34,346	23,188	11,158
Contractual Services	311,484	388,407	384,244	4,163
Capital Outlay	0	24,000	23,405	595
<b>Total Auditor</b>	<b>831,188</b>	<b>904,137</b>	<b>875,854</b>	<b>28,283</b>
<b>Board of Revision</b>				
Contractual Services	12,000	12,000	9,747	2,253
<b>Treasurer</b>				
Personal Services	117,736	119,315	118,903	412
Materials and Supplies	1,208	1,031	948	83
Contractual Services	101,838	101,937	90,573	11,364
<b>Total Treasurer</b>	<b>220,782</b>	<b>222,283</b>	<b>210,424</b>	<b>11,859</b>
<b>Prepayment Interest</b>				
Personal Services	28,598	29,281	28,196	1,085
Materials and Supplies	500	500	500	0
Contractual Services	1,344	1,344	0	1,344
<b>Total Prepayment Interest</b>	<b>30,442</b>	<b>31,125</b>	<b>28,696</b>	<b>2,429</b>
<b>Prosecuting Attorney</b>				
Personal Services	1,082,719	1,089,519	1,068,229	21,290
Materials and Supplies	20,500	53,350	53,327	23
Contractual Services	13,910	12,310	12,293	17
Capital Outlay	61,352	60,102	60,102	0
<b>Total Prosecuting Attorney</b>	<b>1,178,481</b>	<b>1,215,281</b>	<b>1,193,951</b>	<b>21,330</b>
<b>Board of Elections</b>				
Personal Services	297,190	311,466	306,337	5,129
Materials and Supplies	46,000	50,824	44,653	6,171
Contractual Services	142,407	138,307	130,163	8,144
<b>Total Board of Elections</b>	<b>485,597</b>	<b>500,597</b>	<b>481,153</b>	<b>19,444</b>
<b>Recorder</b>				
Personal Services	249,080	249,080	245,685	3,395
Materials and Supplies	25,825	25,825	23,492	2,333
Contractual Services	20,695	20,695	18,250	2,445
<b>Total Recorder</b>	<b>295,600</b>	<b>295,600</b>	<b>287,427</b>	<b>8,173</b>

(continued)



Erie County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Capital Improvements				
Materials and Supplies	\$7,925	\$7,925	\$4,923	\$3,002
Contractual Services	9,918	10,390	7,306	3,084
Capital Outlay	0	227,806	227,806	0
Total Capital Improvements	17,843	246,121	240,035	6,086
Miscellaneous				
Contractual Services	18,000	13,000	6,251	6,749
Other	270,229	341,229	339,012	2,217
Total Miscellaneous	288,229	354,229	345,263	8,966
Total Legislative and Executive	9,128,557	10,025,323	9,615,611	409,712
Judicial				
Court Security				
Personal Services	72,851	72,851	66,959	5,892
Materials and Supplies	14,746	14,746	12,671	2,075
Contractual Services	900	900	0	900
Total Court Security	88,497	88,497	79,630	8,867
Common Pleas				
Personal Services	801,645	817,207	808,028	9,179
Materials and Supplies	31,785	31,068	18,684	12,384
Contractual Services	129,663	144,377	122,147	22,230
Other	0	6,066	0	6,066
Total Common Pleas	963,093	998,718	948,859	49,859
Family Court				
Personal Services	1,719,742	1,705,983	1,677,496	28,487
Materials and Supplies	53,554	82,974	80,833	2,141
Contractual Services	137,262	122,762	100,006	22,756
Total Family Court	1,910,558	1,911,719	1,858,335	53,384
Probate Court				
Personal Services	265,932	265,932	258,610	7,322
Materials and Supplies	10,300	9,092	6,153	2,939
Contractual Services	33,999	35,207	30,583	4,624
Total Probate Court	310,231	310,231	295,346	14,885
Clerk of Court				
Personal Services	447,868	472,273	470,495	1,778
Materials and Supplies	12,163	15,663	15,055	608
Contractual Services	32,210	36,267	31,659	4,608
Total Clerk of Court	492,241	524,203	517,209	6,994

(continued)

Erie County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<b>County Court</b>				
Personal Services	\$298,172	\$299,544	\$297,889	\$1,655
Materials and Supplies	27,981	26,037	25,395	642
Contractual Services	26,600	27,172	19,661	7,511
<b>Total County Court</b>	<b>352,753</b>	<b>352,753</b>	<b>342,945</b>	<b>9,808</b>
<b>Huron Municipal Court</b>				
Personal Services	700	1,162	1,026	136
Contractual Services	80,925	80,463	72,891	7,572
<b>Total Huron Municipal Court</b>	<b>81,625</b>	<b>81,625</b>	<b>73,917</b>	<b>7,708</b>
<b>Sandusky Municipal Court</b>				
Personal Services	9,310	9,310	6,714	2,596
Contractual Services	102,700	102,700	100,039	2,661
<b>Total Sandusky Municipal Court</b>	<b>112,010</b>	<b>112,010</b>	<b>106,753</b>	<b>5,257</b>
<b>Vermillion Municipal Court</b>				
Contractual Services	60,229	60,229	41,957	18,272
<b>Adult Probation</b>				
Personal Services	341,944	346,798	342,756	4,042
Materials and Supplies	9,112	9,112	6,998	2,114
Contractual Services	12,800	7,946	4,974	2,972
Capital Outlay	0	7,000	0	7,000
<b>Total Adult Probation</b>	<b>363,856</b>	<b>370,856</b>	<b>354,728</b>	<b>16,128</b>
<b>Public Defender</b>				
Personal Services	448,712	448,712	447,919	793
Materials and Supplies	10,163	11,695	11,695	0
Contractual Services	251,938	275,406	270,395	5,011
<b>Total Public Defender</b>	<b>710,813</b>	<b>735,813</b>	<b>730,009</b>	<b>5,804</b>
<b>Total Judicial</b>	<b>5,445,906</b>	<b>5,546,654</b>	<b>5,349,688</b>	<b>196,966</b>
<b>Public Safety</b>				
<b>Juvenile Detention Facility</b>				
Personal Services	1,323,372	1,311,329	1,301,343	9,986
Materials and Supplies	125,819	143,040	114,866	28,174
Contractual Services	92,840	92,280	75,035	17,245
<b>Total Juvenile Detention Facility</b>	<b>1,542,031</b>	<b>1,546,649</b>	<b>1,491,244</b>	<b>55,405</b>
<b>Sheriff</b>				
Personal Services	5,138,124	5,362,828	5,197,659	165,169
Materials and Supplies	417,005	403,118	400,146	2,972
Contractual Services	392,754	345,915	325,436	20,479
Other	30,832	30,832	30,832	0
Capital Outlay	0	200,778	200,778	0
<b>Total Sheriff</b>	<b>5,978,715</b>	<b>6,343,471</b>	<b>6,154,851</b>	<b>188,620</b>

(continued)

Erie County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Coroner				
Personal Services	\$67,110	\$67,247	\$66,278	\$969
Materials and Supplies	100	90	51	39
Contractual Services	61,315	61,188	51,420	9,768
Total Coroner	128,525	128,525	117,749	10,776
Total Public Safety	7,649,271	8,018,645	7,763,844	254,801
Public Works				
Tax Map				
Personal Services	56,260	56,260	56,260	0
Materials and Supplies	1,000	1,700	1,075	625
Contractual Services	10,900	10,200	3,379	6,821
Total Public Works	68,160	68,160	60,714	7,446
Health				
Humane Agent				
Personal Services	3,024	3,035	3,035	0
Materials and Supplies	707	696	561	135
Total Health	3,731	3,731	3,596	135
Human Services				
Veteran Services				
Personal Services	331,456	331,456	313,644	17,812
Materials and Supplies	62,026	36,331	23,764	12,567
Contractual Services	298,650	296,171	273,869	22,302
Other	434,385	390,385	0	390,385
Capital Outlay	0	40,000	23,498	16,502
Total Human Services	1,126,517	1,094,343	634,775	459,568
Total Expenditures	23,422,142	24,756,856	23,428,228	1,328,628
Excess of Revenues Over Expenditures	2,497,566	1,528,307	2,271,181	742,874
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	3,416	3,416	3,416	0
Advances In	52,000	172,000	188,367	16,367
Advances Out	0	(410,000)	(410,000)	0
Transfers In	0	0	16,800	16,800
Transfers Out	(2,346,717)	(2,344,911)	(2,332,810)	12,101
Total Other Financing Sources (Uses)	(2,291,301)	(2,579,495)	(2,534,227)	45,268
Changes in Fund Balance	206,265	(1,051,188)	(263,046)	788,142
Fund Balance Beginning of Year	6,457,568	6,457,568	6,457,568	0
Prior Year Encumbrances Appropriated	450,039	450,039	450,039	0
Fund Balance End of Year	\$7,113,872	\$5,856,419	\$6,644,561	\$788,142

Erie County, Ohio  
Title Administration Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Original	Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$350,000	\$350,000	\$369,137	\$19,137
Interest	0	0	57	57
Other	0	0	6	6
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	350,000	350,000	369,200	19,200
<u>Expenditures</u>				
Current:				
General Government:				
Judicial				
Clerk of Courts				
Personal Services	310,740	310,740	265,603	45,137
Materials and Supplies	6,634	6,634	6,404	230
Contractual Services	17,134	17,134	3,628	13,506
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	334,508	334,508	275,635	58,873
Excess of Revenues Over Expenditures	15,492	15,492	93,565	78,073
<u>Other Financing Uses</u>				
Transfers Out	0	(16,800)	(16,800)	0
	<hr/>	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	15,492	(1,308)	76,765	78,073
Fund Balance Beginning of Year	282,289	282,289	282,289	0
Prior Year Encumbrances Appropriated	768	768	768	0
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$298,549	\$281,749	\$359,822	\$78,073

This fund is combined with the General Fund for financial reporting purposes.

Erie County, Ohio  
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,191,190	\$4,191,190	\$4,334,991	\$143,801
Charges for Services	87,742	87,742	94,152	6,410
Intergovernmental	3,211,990	3,639,698	3,293,019	(346,679)
Interest	120	120	88	(32)
Other	115,878	115,878	122,068	6,190
<b>Total Revenues</b>	<b>7,606,920</b>	<b>8,034,628</b>	<b>7,844,318</b>	<b>(190,310)</b>
<u>Expenditures</u>				
Current:				
Health				
Developmental Disabilities				
Personal Services	3,322,499	3,465,805	3,142,230	323,575
Materials and Supplies	226,776	339,156	268,084	71,072
Contractual Services	1,064,513	1,348,036	1,043,047	304,989
Other	52,500	10,500	1,617	8,883
Capital Outlay	335,600	560,569	464,296	96,273
<b>Total Developmental Disabilities</b>	<b>5,001,888</b>	<b>5,724,066</b>	<b>4,919,274</b>	<b>804,792</b>
Residential and Individual Support Services				
Contractual Services	840,000	1,865,564	1,126,176	739,388
Other	60,000	71,000	58,091	12,909
<b>Total Residential and Individual Support Services</b>	<b>900,000</b>	<b>1,936,564</b>	<b>1,184,267</b>	<b>752,297</b>
Help Me Grow				
Personal Services	283,725	302,662	269,238	33,424
Materials and Supplies	36,000	27,610	4,252	23,358
Contractual Services	23,484	37,243	14,925	22,318
Other	19,445	14,445	0	14,445
<b>Total Help Me Grow</b>	<b>362,654</b>	<b>381,960</b>	<b>288,415</b>	<b>93,545</b>
Family Resource Services				
Contractual Services	1,659,289	2,088,615	1,918,925	169,690
Donations				
Materials and Supplies	1,000	1,000	174	826
<b>Total Expenditures</b>	<b>7,924,831</b>	<b>10,132,205</b>	<b>8,311,055</b>	<b>1,821,150</b>
Changes in Fund Balance	(317,911)	(2,097,577)	(466,737)	1,630,840
Fund Balance Beginning of Year	4,664,864	4,664,864	4,664,864	0
Prior Year Encumbrances Appropriated	1,539,318	1,539,318	1,539,318	0
<b>Fund Balance End of Year</b>	<b>\$5,886,271</b>	<b>\$4,106,605</b>	<b>\$5,737,445</b>	<b>\$1,630,840</b>

Erie County, Ohio  
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$210,000	\$210,000	\$134,144	(\$75,856)
Intergovernmental	5,285,000	5,285,000	3,618,771	(1,666,229)
Other	773	773	684	(89)
<b>Total Revenues</b>	<b>5,495,773</b>	<b>5,495,773</b>	<b>3,753,599</b>	<b>(1,742,174)</b>
<u>Expenditures</u>				
Current:				
Human Services				
Job and Family Services				
Public Assistance				
Personal Services	3,499,331	3,617,191	3,503,999	113,192
Materials and Supplies	101,000	94,500	36,271	58,229
Contractual Services	1,193,000	1,177,795	855,099	322,696
<b>Total Public Assistance</b>	<b>4,793,331</b>	<b>4,889,486</b>	<b>4,395,369</b>	<b>494,117</b>
Work Force Investment Act				
Personal Services	1,000	1,000	0	1,000
Materials and Supplies	40,000	81,405	39,750	41,655
Contractual Services	859,000	929,195	813,240	115,955
<b>Total Work Force Investment Act</b>	<b>900,000</b>	<b>1,011,600</b>	<b>852,990</b>	<b>158,610</b>
<b>Total Expenditures</b>	<b>5,693,331</b>	<b>5,901,086</b>	<b>5,248,359</b>	<b>652,727</b>
Excess of Revenues				
Under Expenditures	(197,558)	(405,313)	(1,494,760)	(1,089,447)
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	227	227	227	0
Transfers In	930,000	930,000	1,232,666	302,666
Transfers Out	(130,000)	(130,000)	(98,809)	31,191
<b>Total Other Financing Sources (Uses)</b>	<b>800,227</b>	<b>800,227</b>	<b>1,134,084</b>	<b>333,857</b>
Changes in Fund Balance	602,669	394,914	(360,676)	(755,590)
Fund Balance Beginning of Year	280,008	280,008	280,008	0
Prior Year Encumbrances Appropriated	207,755	207,755	207,755	0
<b>Fund Balance End of Year</b>	<b>\$1,090,432</b>	<b>\$882,677</b>	<b>\$127,087</b>	<b>(\$755,590)</b>

Erie County, Ohio  
Motor Vehicle and Gasoline Tax Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$28,200	\$28,200	\$103,147	\$74,947
Licenses and Permits	15,000	15,000	12,970	(2,030)
Fines and Forfeitures	60,000	60,000	59,539	(461)
Intergovernmental	4,626,732	5,091,927	5,279,265	187,338
Interest	35,000	35,000	35,135	135
Other	144,000	37,160	31,962	(5,198)
Total Revenues	<u>4,908,932</u>	<u>5,267,287</u>	<u>5,522,018</u>	<u>254,731</u>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,007,745	2,007,877	1,828,135	179,742
Materials and Supplies	1,046,055	1,290,110	1,100,208	189,902
Contractual Services	1,556,983	1,756,311	1,339,399	416,912
Capital Outlay	240,000	1,264,190	1,150,428	113,762
Total Expenditures	<u>4,850,783</u>	<u>6,318,488</u>	<u>5,418,170</u>	<u>900,318</u>
Changes in Fund Balance	58,149	(1,051,201)	103,848	1,155,049
Fund Balance Beginning of Year	1,868,559	1,868,559	1,868,559	0
Prior Year Encumbrances Appropriated	<u>254,016</u>	<u>254,016</u>	<u>254,016</u>	<u>0</u>
Fund Balance End of Year	<u>\$2,180,724</u>	<u>\$1,071,374</u>	<u>\$2,226,423</u>	<u>\$1,155,049</u>

Erie County, Ohio  
Sewer Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,973,101	\$7,020,441	(\$952,660)
OWDA Loan Proceeds	280,000	252,994	(27,006)
Grants	4,078,198	1,900,468	(2,177,730)
<b>Total Revenues</b>	<b>12,331,299</b>	<b>9,173,903</b>	<b>(3,157,396)</b>
<u>Expenses</u>			
Personal Services			
Erie County - DOES Administration	3,119,555	791,326	2,328,229
Erie County - DOES Sewer	117,295	109,620	7,675
Huron Area Sewer - DOES Administration	256,108	256,108	0
Huron Area Sewer - DOES Sewer	51,943	51,943	0
Materials and Supplies			
Erie County - DOES Administration	202,622	33,903	168,719
Erie County - DOES Sewer	160,758	151,839	8,919
Huron Area Sewer - DOES Sewer	54,893	48,339	6,554
Contractual Services			
Erie County - DOES Administration	262,037	37,394	224,643
Erie County - DOES Sewer	3,186,282	2,917,280	269,002
Huron Area Sewer - DOES Sewer	217,637	207,115	10,522
Other			
Erie County - DOES Sewer	142,111	142,077	34
Capital Outlay			
Erie County - DOES Sewer	2,883,750	2,975,997	(92,247)
Huron Area Sewer - DOES Sewer	1,271	1,271	0
Debt Service:			
Principal Retirement	1,863,584	2,258,581	(394,997)
Interest Expense	1,798,796	1,621,289	177,507
<b>Total Expenses</b>	<b>14,318,642</b>	<b>11,604,082</b>	<b>2,714,560</b>
<b>Changes in Fund Balance</b>	<b>(1,987,343)</b>	<b>(2,430,179)</b>	<b>(442,836)</b>
Fund Balance Beginning of Year	1,992,634	1,992,634	0
Prior Year Encumbrances Appropriated	459,514	459,514	0
<b>Fund Balance End of Year</b>	<b>\$464,805</b>	<b>\$21,969</b>	<b>(\$442,836)</b>



Erie County, Ohio  
Water Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,935,895	\$7,878,138	(\$57,757)
OWDA Loan Proceeds	0	16,033	16,033
Grants	0	132,251	132,251
Sale of Capital Assets	3,425	3,425	0
<b>Total Revenues</b>	<b>7,939,320</b>	<b>8,029,847</b>	<b>90,527</b>
<u>Expenses</u>			
Personal Services			
Water District A - DOES Administration	789,868	765,038	24,830
Water District A - DOES Water	113,233	107,794	5,439
Water District B - DOES Administration	28,761	27,428	1,333
Water District B - DOES Water	4,751	4,121	630
Materials and Supplies			
Water District A - DOES Water	302,503	239,964	62,539
Water District B - DOES Water	7,436	7,293	143
Contractual Services			
Water District A - DOES Water	4,023,355	3,759,526	263,829
Water District B - DOES Water	146,618	133,127	13,491
Other			
Water District A - DOES Water	114,960	26,059	88,901
Water District B - DOES Water	18,045	242	17,803
Capital Outlay			
Water District A - DOES Water	30,460	114,960	(84,500)
Water District B - DOES Water	300	18,045	(17,745)
Debt Service:			
Principal Retirement	1,232,002	1,516,386	(284,384)
Interest Expense	1,286,021	1,269,450	16,571
<b>Total Expenses</b>	<b>8,098,313</b>	<b>7,989,433</b>	<b>108,880</b>
Changes in Fund Balance	(158,993)	40,414	199,407
Fund Balance Beginning of Year	922,557	922,557	0
Prior Year Encumbrances Appropriated	550,881	550,881	0
<b>Fund Balance End of Year</b>	<b>\$1,314,445</b>	<b>\$1,513,852</b>	<b>\$199,407</b>

Erie County, Ohio  
Landfill Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,330,500	\$5,990,467	\$659,967
General Obligation Bond Proceeds	0	8,850,000	8,850,000
Other	0	155,738	155,738
<b>Total Revenues</b>	<b>5,330,500</b>	<b>14,996,205</b>	<b>9,665,705</b>
<u>Expenses</u>			
Personal Services			
Landfill Operations - DOES Administration	532,928	532,792	136
Landfill Operations - DOES Landfill	91,439	86,521	4,918
Materials and Supplies			
Landfill Operations - DOES Landfill	344,121	340,218	3,903
Contractual Services			
Landfill Operations - DOES Landfill	2,260,218	2,113,872	146,346
Closure and Postclosure Costs	60,126	40,697	19,429
Other			
Landfill Operations - DOES Landfill	61,206	61,206	0
Capital Outlay			
Landfill Operations - DOES Landfill	656,154	651,552	4,602
Debt Service:			
Principal Retirement	997,633	997,633	0
Interest Expense	788,542	822,847	(34,305)
Payment to Refunded Bond Escrow Agent	0	8,772,678	(8,772,678)
<b>Total Expenses</b>	<b>5,792,367</b>	<b>14,420,016</b>	<b>(8,627,649)</b>
Excess of Revenues Over (Under) Expenses	(461,867)	576,189	1,038,056
Advances In	0	36,500	36,500
<b>Changes in Fund Balance</b>	<b>(461,867)</b>	<b>612,689</b>	<b>1,074,556</b>
Fund Balance Beginning of Year	6,329,398	6,329,398	0
Prior Year Encumbrances Appropriated	239,865	239,865	0
<b>Fund Balance End of Year</b>	<b>\$6,107,396</b>	<b>\$7,181,952</b>	<b>\$1,074,556</b>

Erie County, Ohio  
Care Facility Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,239,800	\$6,159,428	(\$1,080,372)
Other	513,250	548,890	35,640
Total Revenues	<u>7,753,050</u>	<u>6,708,318</u>	<u>(1,044,732)</u>
<u>Expenses</u>			
Personal Services	4,650,790	4,598,036	52,754
Materials and Supplies	566,206	493,015	73,191
Contractual Services	1,951,261	1,865,159	86,102
Other	124,273	0	124,273
Capital Outlay	30,000	29,731	269
Total Expenses	<u>7,322,530</u>	<u>6,985,941</u>	<u>336,589</u>
Excess of Revenues Over (Under) Expenses	430,520	(277,623)	(708,143)
Advances In	120,000	410,000	290,000
Advances Out	<u>(172,000)</u>	<u>(120,000)</u>	<u>52,000</u>
Changes in Fund Balance	378,520	12,377	(366,143)
Fund Balance (Deficit) Beginning of Year	(246,561)	(246,561)	0
Prior Year Encumbrances Appropriated	<u>327,713</u>	<u>327,713</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$459,672</u></u>	<u><u>\$93,529</u></u>	<u><u>(\$366,143)</u></u>

Erie County, Ohio  
Ditch Assessments Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$161,764	\$165,782	\$4,018
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	47,665	46,025	1,640
Materials and Supplies	7,000	3,879	3,121
Contractual Services	138,369	100,070	38,299
Total Expenditures	193,034	149,974	43,060
Changes in Fund Balance	(31,270)	15,808	47,078
Fund Balance Beginning of Year	367,023	367,023	0
Prior Year Encumbrances Appropriated	5,139	5,139	0
Fund Balance End of Year	<u>\$340,892</u>	<u>\$387,970</u>	<u>\$47,078</u>

Erie County, Ohio  
Children's Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$30,000	\$48,601	\$18,601
Intergovernmental	1,141,000	1,311,830	170,830
Other	85,000	84,124	(876)
<b>Total Revenues</b>	<b>1,256,000</b>	<b>1,444,555</b>	<b>188,555</b>
<u>Expenditures</u>			
Current:			
Human Services			
Children's Services			
Materials and Supplies	6,000	4,142	1,858
Contractual Services	1,325,065	1,221,885	103,180
<b>Total Children's Services</b>	<b>1,331,065</b>	<b>1,226,027</b>	<b>105,038</b>
Title IV-E			
Contractual Services	60,000	39,163	20,837
<b>Total Expenditures</b>	<b>1,391,065</b>	<b>1,265,190</b>	<b>125,875</b>
Excess of Revenues Over (Under) Expenditures	(135,065)	179,365	314,430
<u>Other Financing Sources (Uses)</u>			
Transfers In	891,000	891,000	0
Transfers Out	(906,000)	(742,537)	163,463
<b>Total Other Financing Sources (Uses)</b>	<b>(15,000)</b>	<b>148,463</b>	<b>163,463</b>
Changes in Fund Balance	(150,065)	327,828	477,893
Fund Balance Beginning of Year	549,993	549,993	0
Prior Year Encumbrances Appropriated	65	65	0
<b>Fund Balance End of Year</b>	<b>\$399,993</b>	<b>\$877,886</b>	<b>\$477,893</b>

Erie County, Ohio  
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$315,000	\$349,702	\$34,702
Intergovernmental	<u>1,210,000</u>	<u>831,178</u>	<u>(378,822)</u>
Total Revenues	<u>1,525,000</u>	<u>1,180,880</u>	<u>(344,120)</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	931,929	886,048	45,881
Materials and Supplies	4,600	2,414	2,186
Contractual Services	<u>265,443</u>	<u>199,342</u>	<u>66,101</u>
Total CSEA	<u>1,201,972</u>	<u>1,087,804</u>	<u>114,168</u>
Child Support - Juvenile Court			
Materials and Supplies	16,000	12,266	3,734
Contractual Services	<u>8,000</u>	<u>415</u>	<u>7,585</u>
Total Child Support - Juvenile Court	<u>24,000</u>	<u>12,681</u>	<u>11,319</u>
Total Expenditures	<u>1,225,972</u>	<u>1,100,485</u>	<u>125,487</u>
Excess of Revenues Over Expenditures	<u>299,028</u>	<u>80,395</u>	<u>(218,633)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	50,000	138,008	88,008
Transfers Out	<u>(360,000)</u>	<u>(247,004)</u>	<u>112,996</u>
Total Other Financing Sources (Uses)	<u>(310,000)</u>	<u>(108,996)</u>	<u>201,004</u>
Changes in Fund Balance	(10,972)	(28,601)	(17,629)
Fund Balance Beginning of Year	275,635	275,635	0
Prior Year Encumbrances Appropriated	<u>41,043</u>	<u>41,043</u>	<u>0</u>
Fund Balance End of Year	<u>\$305,706</u>	<u>\$288,077</u>	<u>(\$17,629)</u>

Erie County, Ohio  
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$11,500	\$11,371	(\$129)
Licenses and Permits	268,000	260,478	(7,522)
Fines and Forfeitures	1,500	996	(504)
Other	5,000	6,535	1,535
	<u>286,000</u>	<u>279,380</u>	<u>(6,620)</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	191,543	178,410	13,133
Materials and Supplies	22,300	21,145	1,155
Contractual Services	21,600	19,598	2,002
Capital Outlay	1,200	0	1,200
Debt Service:			
Principal Retirement	25,000	25,000	0
Interest and Fiscal Charges	26,468	26,468	0
	<u>288,111</u>	<u>270,621</u>	<u>17,490</u>
Changes in Fund Balance	(2,111)	8,759	10,870
Fund Balance Beginning of Year	257,070	257,070	0
Prior Year Encumbrances Appropriated	230	230	0
Fund Balance End of Year	<u>\$255,189</u>	<u>\$266,059</u>	<u>\$10,870</u>

Erie County, Ohio  
Real Estate Assessment Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$1,031,500	\$1,344,137	\$312,637
Other	18,500	19,746	1,246
Total Revenues	<u>1,050,000</u>	<u>1,363,883</u>	<u>313,883</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	487,572	486,611	961
Materials and Supplies	41,723	38,862	2,861
Contractual Services	644,724	638,573	6,151
Debt Service:			
Interest and Fiscal Charges	4,576	4,576	0
Total Expenditures	<u>1,178,595</u>	<u>1,168,622</u>	<u>9,973</u>
Excess of Revenues Over (Under) Expenditures	(128,595)	195,261	323,856
<u>Other Financing Uses</u>			
Advances Out	(56,074)	(56,074)	0
Changes in Fund Balance	(184,669)	139,187	323,856
Fund Balance Beginning of Year	666,496	666,496	0
Prior Year Encumbrances Appropriated	4,325	4,325	0
Fund Balance End of Year	<u>\$486,152</u>	<u>\$810,008</u>	<u>\$323,856</u>



Erie County, Ohio  
Delinquent Real Estate Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$284,000	\$294,043	\$10,043
Other	33,000	30,199	(2,801)
<b>Total Revenues</b>	<b>317,000</b>	<b>324,242</b>	<b>7,242</b>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	59,100	44,234	14,866
Materials and Supplies	6,665	3,772	2,893
Contractual Services	59,135	59,644	(509)
<b>Total Treasurer</b>	<b>124,900</b>	<b>107,650</b>	<b>17,250</b>
Prosecutor			
Personal Services	134,262	127,942	6,320
Materials and Supplies	4,000	1,127	2,873
Contractual Services	60,000	54,740	5,260
<b>Total Prosecutor</b>	<b>198,262</b>	<b>183,809</b>	<b>14,453</b>
<b>Total Expenditures</b>	<b>323,162</b>	<b>291,459</b>	<b>31,703</b>
Changes in Fund Balance	(6,162)	32,783	38,945
Fund Balance Beginning of Year	272,416	272,416	0
Prior Year Encumbrances Appropriated	800	800	0
<b>Fund Balance End of Year</b>	<b>\$267,054</b>	<b>\$305,999</b>	<b>\$38,945</b>

Erie County, Ohio  
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$362,283	\$167,030	(\$195,253)
<u>Expenditures</u>			
Current:			
Economic Development			
Block Grant			
Personal Services	200	23	177
Materials and Supplies	1,706	1,127	579
Contractual Services	261,141	228,434	32,707
Other	51,455	46,133	5,322
Total Expenditures	314,502	275,717	38,785
Excess of Revenues Over (Under) Expenditures	47,781	(108,687)	(156,468)
<u>Other Financing Sources</u>			
Transfers In	5,000	20	(4,980)
Changes in Fund Balance	52,781	(108,667)	(161,448)
Fund Balance (Deficit) Beginning of Year	(37,268)	(37,268)	0
Prior Year Encumbrances Appropriated	29,540	29,540	0
Fund Balance (Deficit) End of Year	\$45,053	(\$116,395)	(\$161,448)

Erie County, Ohio  
CHIP Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$29,000	\$6,709	(\$22,291)
Intergovernmental	7,691,255	2,247,474	(5,443,781)
Interest	300	283	(17)
Other	329,837	106,098	(223,739)
<b>Total Revenues</b>	<b>8,050,392</b>	<b>2,360,564</b>	<b>(5,689,828)</b>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Contractual Services	179,000	5,000	174,000
Economic Development			
CHIP			
Materials and Supplies	700	65	635
Contractual Services	495,975	177,400	318,575
Other	28,426	13,632	14,794
<b>Total CHIP</b>	<b>525,101</b>	<b>191,097</b>	<b>334,004</b>
Lead Removal			
Personal Services	17,891	14,689	3,202
Materials and Supplies	6,380	1,883	4,497
Contractual Services	2,391,719	1,552,269	839,450
Other	313,353	247,218	66,135
Capital Outlay	28,000	24,020	3,980
<b>Total Lead Removal</b>	<b>2,757,343</b>	<b>1,840,079</b>	<b>917,264</b>
Neighborhood Stabilization			
Personal Services	1,320	853	467
Materials and Supplies	1,600	1,151	449
Contractual Services	953,468	466,544	486,924
Other	31,527	25,949	5,578
<b>Total Neighborhood Stabilization</b>	<b>987,915</b>	<b>494,497</b>	<b>493,418</b>
Housing Revolving Loan			
Contractual Services	24,000	2,344	21,656
<b>Total Economic Development</b>	<b>4,294,359</b>	<b>2,528,017</b>	<b>1,766,342</b>
<b>Total Expenditures</b>	<b>4,473,359</b>	<b>2,533,017</b>	<b>1,940,342</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>3,577,033</b>	<b>(172,453)</b>	<b>(3,749,486)</b>

(continued)

Erie County, Ohio  
CHIP Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011  
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Other Financing Sources</u>			
Transfers In	\$128,246	\$24,210	(\$104,036)
Changes in Fund Balance	3,705,279	(148,243)	(3,853,522)
Fund Balance (Deficit) Beginning of Year	(1,073,706)	(1,073,706)	0
Prior Year Encumbrances Appropriated	<u>706,876</u>	<u>706,876</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u>\$3,338,449</u>	<u>(\$515,073)</u>	<u>(\$3,853,522)</u>

Erie County, Ohio  
Tax Abatements Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$3,100	\$2,962	(\$138)
<u>Expenditures</u>			
Current:			
Economic Development			
Tax Abatements			
Contractual Services	5,209	4,260	949
Changes in Fund Balance	(2,109)	(1,298)	811
Fund Balance Beginning of Year	1,565	1,565	0
Prior Year Encumbrances Appropriated	609	609	0
Fund Balance End of Year	\$65	\$876	\$811

Erie County, Ohio  
Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$46,000	\$42,392	(\$3,608)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	18,998	4,508	14,490
Contractual Services	46,215	34,790	11,425
Total Expenditures	65,213	39,298	25,915
Changes in Fund Balance	(19,213)	3,094	22,307
Fund Balance Beginning of Year	23,670	23,670	0
Prior Year Encumbrances Appropriated	2,152	2,152	0
Fund Balance End of Year	<u>\$6,609</u>	<u>\$28,916</u>	<u>\$22,307</u>

Erie County, Ohio  
Common Pleas Court Special Projects Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$289,000	\$217,901	(\$71,099)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	216,377	211,053	5,324
Materials and Supplies	12,630	5,653	6,977
Contractual Services	5,700	0	5,700
Other	50	0	50
Total Expenditures	<u>234,757</u>	<u>216,706</u>	<u>18,051</u>
Changes in Fund Balance	54,243	1,195	(53,048)
Fund Balance Beginning of Year	425,330	425,330	0
Prior Year Encumbrances Appropriated	<u>130</u>	<u>130</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$479,703</u></u>	<u><u>\$426,655</u></u>	<u><u>(\$53,048)</u></u>

Erie County, Ohio  
Youth Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$800,400	\$686,788	(\$113,612)
Fines and Forfeitures	100	75	(25)
Total Revenues	800,500	686,863	(113,637)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	547,174	512,135	35,039
Materials and Supplies	23,277	18,389	4,888
Contractual Services	254,055	71,459	182,596
Total Expenditures	824,506	601,983	222,523
Changes in Fund Balance	(24,006)	84,880	108,886
Fund Balance (Deficit) Beginning of Year	(26,856)	(26,856)	0
Prior Year Encumbrances Appropriated	102,430	102,430	0
Fund Balance End of Year	\$51,568	\$160,454	\$108,886



Erie County, Ohio  
Northern Ohio Juvenile Facility Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$4,500	\$2,979	(\$1,521)
Intergovernmental	1,242,000	1,177,985	(64,015)
Other	55,000	41,620	(13,380)
Total Revenues	<u>1,301,500</u>	<u>1,222,584</u>	<u>(78,916)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	981,397	928,810	52,587
Materials and Supplies	124,373	96,912	27,461
Contractual Services	311,284	228,922	82,362
Total Expenditures	<u>1,417,054</u>	<u>1,254,644</u>	<u>162,410</u>
Changes in Fund Balance	(115,554)	(32,060)	83,494
Fund Balance Beginning of Year	52,547	52,547	0
Prior Year Encumbrances Appropriated	92,827	92,827	0
Fund Balance End of Year	<u>\$29,820</u>	<u>\$113,314</u>	<u>\$83,494</u>

Erie County, Ohio  
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$24,000	\$22,753	(\$1,247)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	26,000	25,034	966
Changes in Fund Balance	(2,000)	(2,281)	(281)
Fund Balance Beginning of Year	8,065	8,065	0
Fund Balance End of Year	\$6,065	\$5,784	(\$281)

Erie County, Ohio  
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$464	(\$36)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Conduct of Business			
Materials and Supplies	3,500	0	3,500
Changes in Fund Balance	(3,000)	464	3,464
Fund Balance Beginning of Year	4,897	4,897	0
Fund Balance End of Year	\$1,897	\$5,361	\$3,464

Erie County, Ohio  
Municipal Court Special Projects Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$140,000	\$148,728	\$8,728
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	12,007	11,988	19
Contractual Services	91,000	90,000	1,000
Capital Outlay	1,896,993	0	1,896,993
Total Expenditures	2,000,000	101,988	1,898,012
Changes in Fund Balance	(1,860,000)	46,740	1,906,740
Fund Balance Beginning of Year	2,004,978	2,004,978	0
Fund Balance End of Year	\$144,978	\$2,051,718	\$1,906,740

Erie County, Ohio  
County Court Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,000	\$13,504	\$504
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
County Court Computerization			
Contractual Services	14,000	9,285	4,715
Changes in Fund Balance	(1,000)	4,219	5,219
Fund Balance Beginning of Year	23,914	23,914	0
Fund Balance End of Year	\$22,914	\$28,133	\$5,219

Erie County, Ohio  
Indigent Municipal Court Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$12,000	\$11,863	(\$137)
Fines and Forfeitures	3,000	3,410	410
Total Revenues	15,000	15,273	273
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Driver			
Contractual Services	75,000	0	75,000
Changes in Fund Balance	(60,000)	15,273	75,273
Fund Balance Beginning of Year	103,213	103,213	0
Fund Balance End of Year	\$43,213	\$118,486	\$75,273

Erie County, Ohio  
 Juvenile Court Donations Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$6,500	\$6,500	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court Donations			
Materials and Supplies	10,373	3,969	6,404
Changes in Fund Balance	(3,873)	2,531	6,404
Fund Balance Beginning of Year	2,889	2,889	0
Prior Year Encumbrances Appropriated	984	984	0
Fund Balance End of Year	\$0	\$6,404	\$6,404

Erie County, Ohio  
 Concealed Carry License Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Licenses and Permits	\$55,000	\$45,524	(\$9,476)
<u>Expenditures</u>			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	23,790	20,407	3,383
Materials and Supplies	5,000	4,965	35
Contractual Services	39,239	24,134	15,105
Total Expenditures	68,029	49,506	18,523
Changes in Fund Balance	(13,029)	(3,982)	9,047
Fund Balance Beginning of Year	81,644	81,644	0
Prior Year Encumbrances Appropriated	3,239	3,239	0
Fund Balance End of Year	<u>\$71,854</u>	<u>\$80,901</u>	<u>\$9,047</u>



Erie County, Ohio  
School Resource Officer Grant Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$486,307	\$472,924	(\$13,383)
<u>Expenditures</u>			
Current:			
Public Safety			
Sheriff			
School Resource Officer			
Personal Services	463,905	449,860	14,045
Other	2,625	2,625	0
Capital Outlay	44,124	44,124	0
Total Expenditures	510,654	496,609	14,045
Changes in Fund Balance	(24,347)	(23,685)	662
Fund Balance Beginning of Year	73,468	73,468	0
Fund Balance End of Year	\$49,121	\$49,783	\$662

Erie County, Ohio  
Drug Task Force Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Fines and Forfeitures	\$4,000	\$15,683	\$11,683
<u>Expenditures</u>			
Current:			
Public Safety			
Drug Task Force			
Personal Services	24,770	24,723	47
Contractual Services	987	987	0
Other	195	195	0
Total Expenditures	<u>25,952</u>	<u>25,905</u>	<u>47</u>
Changes in Fund Balance	(21,952)	(10,222)	11,730
Fund Balance Beginning of Year	34,785	34,785	0
Prior Year Encumbrances Appropriated	<u>987</u>	<u>987</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$13,820</u></u>	<u><u>\$25,550</u></u>	<u><u>\$11,730</u></u>

Erie County, Ohio  
Highway Safety Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$81,053	\$32,256	(\$48,797)
<u>Expenditures</u>			
Current:			
Public Safety			
Highway Safety			
Personal Services	64,865	19,339	45,526
Materials and Supplies	2,671	675	1,996
Capital Outlay	10,000	10,000	0
Total Expenditures	77,536	30,014	47,522
Changes in Fund Balance	3,517	2,242	(1,275)
Fund Balance (Deficit) Beginning of Year	(4,471)	(4,471)	0
Fund Balance (Deficit) End of Year	(\$954)	(\$2,229)	(\$1,275)

Erie County, Ohio  
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$65,000	\$50,588	(\$14,412)
Intergovernmental	317,883	317,883	0
Total Revenues	<u>382,883</u>	<u>368,471</u>	<u>(14,412)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	307,484	283,439	24,045
Materials and Supplies	891	863	28
Contractual Services	55,447	50,903	4,544
Capital Outlay	18,702	6,649	12,053
Total Expenditures	<u>382,524</u>	<u>341,854</u>	<u>40,670</u>
Changes in Fund Balance	359	26,617	26,258
Fund Balance Beginning of Year	<u>165,747</u>	<u>165,747</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$166,106</u></u>	<u><u>\$192,364</u></u>	<u><u>\$26,258</u></u>

Erie County, Ohio  
Drug Enforcement Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$14,100	\$13,710	(\$390)
<u>Expenditures</u>			
Current:			
Public Safety			
Drug Enforcement			
Contractual Services	16,470	16,375	95
Changes in Fund Balance	(2,370)	(2,665)	(295)
Fund Balance Beginning of Year	46,779	46,779	0
Fund Balance End of Year	\$44,409	\$44,114	(\$295)

Erie County, Ohio  
Emergency Management Agency Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$26,000	\$32,500	\$6,500
Intergovernmental	511,880	266,203	(245,677)
Other	12,104	327	(11,777)
	<u>549,984</u>	<u>299,030</u>	<u>(250,954)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	152,935	126,289	26,646
Materials and Supplies	180,133	53,861	126,272
Contractual Services	149,390	72,798	76,592
Capital Outlay	68,103	55,359	12,744
	<u>550,561</u>	<u>308,307</u>	<u>242,254</u>
Excess of Revenues Under Expenditures	(577)	(9,277)	(8,700)
<u>Other Financing Sources</u>			
Transfers In	25,457	24,666	(791)
Changes in Fund Balance	24,880	15,389	(9,491)
Fund Balance Beginning of Year	160,147	160,147	0
Prior Year Encumbrances Appropriated	28,296	28,296	0
Fund Balance End of Year	<u>\$213,323</u>	<u>\$203,832</u>	<u>(\$9,491)</u>

Erie County, Ohio  
Indigent Immobilization Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$500	\$0	(\$500)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Immobilization			
Contractual Services	1,200	0	1,200
Changes in Fund Balance	(700)	0	700
Fund Balance Beginning of Year	1,382	1,382	0
Fund Balance End of Year	\$682	\$1,382	\$700

Erie County, Ohio  
Development Rotary Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Interest	\$3,400	\$5,798	\$2,398
Other	10,000	27,331	17,331
Total Revenues	13,400	33,129	19,729
<u>Expenditures</u>			
Current:			
Economic Development			
Development Rotary			
Contractual Services	90,893	76,909	13,984
Changes in Fund Balance	(77,493)	(43,780)	33,713
Fund Balance Beginning of Year	165,837	165,837	0
Prior Year Encumbrances Appropriated	10,493	10,493	0
Fund Balance End of Year	<u>\$98,837</u>	<u>\$132,550</u>	<u>\$33,713</u>



Erie County, Ohio  
Crime Victims Assistance Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$237,853	\$143,498	(\$94,355)
Other	32,000	11,019	(20,981)
Total Revenues	<u>269,853</u>	<u>154,517</u>	<u>(115,336)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	207,459	135,173	72,286
Materials and Supplies	11,600	7,570	4,030
Contractual Services	26,267	17,096	9,171
Other	32	32	0
Total Expenditures	<u>245,358</u>	<u>159,871</u>	<u>85,487</u>
Changes in Fund Balance	24,495	(5,354)	(29,849)
Fund Balance Beginning of Year	43,058	43,058	0
Prior Year Encumbrances Appropriated	<u>3,400</u>	<u>3,400</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$70,953</u></u>	<u><u>\$41,104</u></u>	<u><u>(\$29,849)</u></u>

Erie County, Ohio  
Senior Citizens Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$834,644	\$833,383	(\$1,261)
Intergovernmental	200,156	197,372	(2,784)
Total Revenues	1,034,800	1,030,755	(4,045)
<u>Expenditures</u>			
Current:			
Health			
Senior Citizens			
Contractual Services	1,041,255	1,033,346	7,909
Changes in Fund Balance	(6,455)	(2,591)	3,864
Fund Balance Beginning of Year	449	449	0
Fund Balance End of Year	(\$6,006)	(\$2,142)	\$3,864

Erie County, Ohio  
Solid Waste District Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$432,000	\$524,004	\$92,004
Other	1,000	3,411	2,411
<b>Total Revenues</b>	<b>433,000</b>	<b>527,415</b>	<b>94,415</b>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	58,550	44,790	13,760
Materials and Supplies	3,100	924	2,176
Contractual Services	308,994	268,495	40,499
Other	8,479	8,479	0
<b>Total Expenditures</b>	<b>379,123</b>	<b>322,688</b>	<b>56,435</b>
Excess of Revenues Over Expenditures	53,877	204,727	150,850
<u>Other Financing Uses</u>			
Advances Out	(36,500)	(36,500)	0
Changes in Fund Balance	17,377	168,227	150,850
Fund Balance (Deficit) Beginning of Year	(11,966)	(11,966)	0
Prior Year Encumbrances Appropriated	27,194	27,194	0
<b>Fund Balance End of Year</b>	<b>\$32,605</b>	<b>\$183,455</b>	<b>\$150,850</b>

Erie County, Ohio  
 Law Library Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$30,000	\$225,991	\$195,991
Fines and Forfeitures	255,000	61,620	(193,380)
Other	0	11,973	11,973
	<u>285,000</u>	<u>299,584</u>	<u>14,584</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	54,456	54,555	(99)
Materials and Supplies	9,511	2,735	6,776
Contractual Services	225,527	220,003	5,524
	<u>289,494</u>	<u>277,293</u>	<u>12,201</u>
Total Expenditures	<u>289,494</u>	<u>277,293</u>	<u>12,201</u>
Changes in Fund Balance	(4,494)	22,291	26,785
Fund Balance Beginning of Year	129,306	129,306	0
Prior Year Encumbrances Appropriated	4,494	4,494	0
Fund Balance End of Year	<u>\$129,306</u>	<u>\$156,091</u>	<u>\$26,785</u>

Erie County, Ohio  
 Joint Dispatch Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	<u>\$70,877</u>	<u>\$70,877</u>	<u>\$0</u>
<u>Expenditures</u>			
Current:			
Public Safety			
Joint Dispatch			
Materials and Supplies	4,293	2,752	1,541
Contractual Services	27,530	25,216	2,314
Capital Outlay	<u>39,054</u>	<u>39,054</u>	<u>0</u>
Total Expenditures	<u>70,877</u>	<u>67,022</u>	<u>3,855</u>
Changes in Fund Balance	0	3,855	3,855
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$3,855</u></u>	<u><u>\$3,855</u></u>

Erie County, Ohio  
Indigent Ignition Interlock Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,000	\$7,803	\$1,803
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Interlock			
Contractual Services	5,000	0	5,000
Changes in Fund Balance	1,000	7,803	6,803
Fund Balance Beginning of Year	11,772	11,772	0
Fund Balance End of Year	\$12,772	\$19,575	\$6,803

Erie County, Ohio  
 911 Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$220,000	\$222,594	\$2,594
Other	4,000	0	(4,000)
<b>Total Revenues</b>	<u>224,000</u>	<u>222,594</u>	<u>(1,406)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
911 Wireless			
Personal Services	500	32	468
Materials and Supplies	8,500	1,779	6,721
Contractual Services	68,430	46,229	22,201
Capital Outlay	259,940	136,994	122,946
<b>Total Expenditures</b>	<u>337,370</u>	<u>185,034</u>	<u>152,336</u>
Changes in Fund Balance	(113,370)	37,560	150,930
Fund Balance Beginning of Year	980,972	980,972	0
Prior Year Encumbrances Appropriated	201,970	201,970	0
<b>Fund Balance End of Year</b>	<u><u>\$1,069,572</u></u>	<u><u>\$1,220,502</u></u>	<u><u>\$150,930</u></u>

Erie County, Ohio  
Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$71,680	\$71,680	\$0
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	863,025	863,025	0
Interest and Fiscal Charges	211,147	211,147	0
Total Expenditures	1,074,172	1,074,172	0
Excess of Revenues Under Expenditures	(1,002,492)	(1,002,492)	0
<u>Other Financing Sources</u>			
Transfers In	1,002,492	1,002,492	0
Changes in Fund Balance	0	0	0
Fund Balance (Deficit) Beginning of Year	(92,843)	(92,843)	0
Fund Balance (Deficit) End of Year	<u>(\$92,843)</u>	<u>(\$92,843)</u>	<u>\$0</u>



Erie County, Ohio  
TIF Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Payment in Lieu Taxes	\$1,505,841	\$1,538,286	\$32,445
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Other	0	24,735	(24,735)
Intergovernmental	307,519	271,069	36,450
Debt Service:			
Principal Retirement	560,000	560,000	0
Interest and Fiscal Charges	357,350	357,350	0
Total Expenditures	1,224,869	1,213,154	11,715
Excess of Revenues Over Expenditures	280,972	325,132	44,160
<u>Other Financing Sources</u>			
Transfers In	113,000	105,403	(7,597)
Changes in Fund Balance	393,972	430,535	36,563
Fund Balance Beginning of Year	795,252	795,252	0
Fund Balance End of Year	\$1,189,224	\$1,225,787	\$36,563

Erie County, Ohio  
Special Assessment Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$599,187	\$688,344	\$89,157
<u>Expenditures</u>			
Current:			
General Government:			
Intergovernmental	575,977	575,977	0
Debt Service:			
Principal Retirement	159,220	150,780	8,440
Interest and Fiscal Charges	52,852	50,937	1,915
Total Expenditures	<u>788,049</u>	<u>777,694</u>	<u>10,355</u>
Excess of Revenues Under Expenditures	(188,862)	(89,350)	99,512
<u>Other Financing Uses</u>			
Advances Out	<u>(12,293)</u>	<u>(12,293)</u>	<u>0</u>
Changes in Fund Balance	(201,155)	(101,643)	99,512
Fund Balance Beginning of Year	<u>581,328</u>	<u>581,328</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$380,173</u></u>	<u><u>\$479,685</u></u>	<u><u>\$99,512</u></u>

Erie County, Ohio  
 Drainage Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvement			
Contractual Services	46,000	0	46,000
Capital Outlay	124,000	0	124,000
Total Expenditures	170,000	0	170,000
Excess of Revenues Over (Under) Expenditures	(170,000)	0	170,000
<u>Other Financing Sources</u>			
Bond Anticipation Note Proceeds	170,000	0	(170,000)
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	145,597	145,597	0
Fund Balance End of Year	\$145,597	\$145,597	\$0

Erie County, Ohio  
Route 250 Corridor Safety Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$170,000	\$170,000	\$0
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	170,000	170,000	0
Fund Balance Beginning of Year	<u>510,000</u>	<u>510,000</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$680,000</u></u>	<u><u>\$680,000</u></u>	<u><u>\$0</u></u>

Erie County, Ohio  
TIF Projects Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$8,000	\$23,645	\$15,645
Other	7,000	65,270	58,270
Total Revenues	<u>15,000</u>	<u>88,915</u>	<u>73,915</u>
<u>Expenditures</u>			
Capital Outlay			
TIF Projects			
Contractual Services	251,141	45,419	205,722
Capital Outlay	1,420,028	1,130,399	289,629
Total Capital Outlay	<u>1,671,169</u>	<u>1,175,818</u>	<u>495,351</u>
Debt Service:			
Principal Retirement	3,600,000	3,600,000	0
Interest and Fiscal Charges	162,622	134,517	28,105
Total Debt Service	<u>3,762,622</u>	<u>3,734,517</u>	<u>28,105</u>
Total Expenditures	<u>5,433,791</u>	<u>4,910,335</u>	<u>523,456</u>
Excess of Revenues Under Expenditures	<u>(5,418,791)</u>	<u>(4,821,420)</u>	<u>597,371</u>
<u>Other Financing Sources</u>			
General Obligation Bond Proceeds	2,200,000	2,200,000	0
Bond Anticipation Note Proceeds	1,700,000	1,700,000	0
Total Other Financing Sources	<u>3,900,000</u>	<u>3,900,000</u>	<u>0</u>
Changes in Fund Balance	(1,518,791)	(921,420)	597,371
Fund Balance Beginning of Year	1,885,411	1,885,411	0
Prior Year Encumbrances Appropriated	25,541	25,541	0
Fund Balance (Deficit) End of Year	<u>\$392,161</u>	<u>\$989,532</u>	<u>\$597,371</u>

Erie County, Ohio  
Workers' Compensation Retro Reserve Internal Service Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$365,000	\$341,104	(\$23,896)
Other	400,000	231,673	(168,327)
Total Revenues	<u>765,000</u>	<u>572,777</u>	<u>(192,223)</u>
<u>Expenses</u>			
Contractual Services	407,608	358,506	49,102
Claims	200,000	74,743	125,257
Total Expenses	<u>607,608</u>	<u>433,249</u>	<u>174,359</u>
Changes in Fund Balance	157,392	139,528	(17,864)
Fund Balance Beginning of Year	1,071,449	1,071,449	0
Prior Year Encumbrances Appropriated	<u>608</u>	<u>608</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,229,449</u></u>	<u><u>\$1,211,585</u></u>	<u><u>(\$17,864)</u></u>

Erie County, Ohio  
Employee Self-Insurance Internal Service Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$5,865,000	\$5,802,861	(\$62,139)
Other	11,000	296,701	285,701
Total Revenues	<u>5,876,000</u>	<u>6,099,562</u>	<u>223,562</u>
<u>Expenses</u>			
Personal Services	20,682	13,060	7,622
Contractual Services	737,337	706,929	30,408
Claims	6,876,429	6,534,108	342,321
Total Expenses	<u>7,634,448</u>	<u>7,254,097</u>	<u>380,351</u>
Excess of Revenues Under Expenses	(1,758,448)	(1,154,535)	603,913
Transfers In	<u>6,000</u>	<u>2,695</u>	<u>(3,305)</u>
Changes in Fund Balance	(1,752,448)	(1,151,840)	600,608
Fund Balance Beginning of Year	4,086,182	4,086,182	0
Prior Year Encumbrances Appropriated	<u>58,766</u>	<u>58,766</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,392,500</u></u>	<u><u>\$2,993,108</u></u>	<u><u>\$600,608</u></u>

Erie County, Ohio  
Bluecoat Trust Private Purpose Trust Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$1,000	\$618	(\$382)
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	1,000	618	(382)
Fund Balance Beginning of Year	52,445	52,445	0
Fund Balance End of Year	\$53,445	\$53,063	(\$382)



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**STATISTICAL  
SECTION**

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This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends.....	S-2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity .....	S-12
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These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity.....	S-26
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These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information.....	S-32
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information .....	S-34
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These schedules contain service data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Erie County, Ohio  
 Net Assets  
 Last Nine Years  
 (Accrual Basis of Accounting)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Governmental Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$43,629,049	\$43,521,250	\$43,259,597	\$40,448,918
Restricted	26,621,898	24,643,811	23,574,178	22,160,492
Unrestricted	<u>13,349,429</u>	<u>12,342,363</u>	<u>10,635,941</u>	<u>11,089,807</u>
<b>Total Governmental Activities Net Assets</b>	<u>83,600,376</u>	<u>80,507,424</u>	<u>77,469,716</u>	<u>73,699,217</u>
<b>Business-Type Activities</b>				
Invested in Capital Assets, Net of Related Debt	45,101,692	43,603,843	40,088,151	39,639,458
Unrestricted (Deficit)	<u>(17,552,257)</u>	<u>(17,648,937)</u>	<u>(10,183,322)</u>	<u>(7,418,610)</u>
<b>Total Business-Type Activities Net Assets</b>	<u>27,549,435</u>	<u>25,954,906</u>	<u>29,904,829</u>	<u>32,220,848</u>
<b>Primary Government</b>				
Invested in Capital Assets, Net of Related Debt	88,730,741	87,125,093	83,347,748	80,088,376
Restricted	26,621,898	24,643,811	23,574,178	22,160,492
Unrestricted (Deficit)	<u>(4,202,828)</u>	<u>(5,306,574)</u>	452,619	<u>3,671,197</u>
<b>Total Primary Government Net Assets</b>	<u>\$111,149,811</u>	<u>\$106,462,330</u>	<u>\$107,374,545</u>	<u>\$105,920,065</u>

Note: Information prior to 2003 was not available.

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$47,630,198	\$43,555,669	\$38,513,147	\$35,976,792	\$41,038,932
21,062,764	18,747,033	16,285,955	22,981,630	15,829,803
<u>10,668,734</u>	<u>10,484,059</u>	<u>10,598,233</u>	<u>9,403,738</u>	<u>9,595,266</u>
<u>79,361,696</u>	<u>72,786,761</u>	<u>65,397,335</u>	<u>68,362,160</u>	<u>66,464,001</u>
27,761,945	33,583,229	29,061,612	34,053,591	44,785,096
1,874,410	(6,806,303)	369,623	2,878,103	(5,455,089)
<u>29,636,355</u>	<u>26,776,926</u>	<u>29,431,235</u>	<u>36,931,694</u>	<u>39,330,007</u>
75,392,143	77,138,898	67,574,759	70,030,383	85,824,028
21,062,764	18,747,033	16,285,955	22,981,630	15,829,803
<u>12,543,144</u>	<u>3,677,756</u>	<u>10,967,856</u>	<u>12,281,841</u>	<u>4,140,177</u>
<u>\$108,998,051</u>	<u>\$99,563,687</u>	<u>\$94,828,570</u>	<u>\$105,293,854</u>	<u>\$105,794,008</u>

Erie County, Ohio  
Changes in Net Assets  
Last Nine Years  
(Accrual Basis of Accounting)

	2011	2010	2009	2008
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$12,132,251	\$11,891,620	\$13,394,587	\$14,555,386
Judicial	7,235,013	7,367,137	7,396,642	7,256,725
Intergovernmental	847,046	1,416,660	0	0
Internal Service Fund-External Portion	654,045	656,263	679,911	581,543
Public Safety	10,045,865	9,508,291	9,705,854	10,540,475
Public Works	5,825,403	5,623,471	4,279,304	6,185,722
Health	8,743,885	8,281,075	8,340,474	7,764,924
Human Services	8,252,552	9,579,264	14,269,060	15,944,134
Conservation and Recreation	0	0	0	0
Economic Development	2,354,858	2,241,277	716,727	509,497
Other	0	0	0	0
Interest and Fiscal Charges	752,950	706,418	1,156,810	873,393
Total Governmental Activities Expenses	<u>56,843,868</u>	<u>57,271,476</u>	<u>59,939,369</u>	<u>64,211,799</u>
Business-Type Activities				
Sewer	8,941,019	11,858,087	10,145,334	9,364,997
Water	7,627,088	7,826,088	7,628,167	8,670,267
Landfill	4,337,610	4,836,073	4,523,335	5,151,904
Care Facility	6,835,771	6,905,594	7,137,835	7,699,589
Total Business-Type Activities Expenses	<u>27,741,488</u>	<u>31,425,842</u>	<u>29,434,671</u>	<u>30,886,757</u>
Total Primary Government Expenses	<u>84,585,356</u>	<u>88,697,318</u>	<u>89,374,040</u>	<u>95,098,556</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	4,102,971	3,816,759	5,752,730	2,921,969
Judicial	2,405,856	2,035,496	1,814,973	1,753,120
Intergovernmental	0	0	0	0
Internal Service Fund-External Portion	593,128	594,620	743,597	841,064
Public Safety	808,209	865,882	769,828	1,483,956
Public Works	1,448,535	1,534,955	866,054	1,373,884
Health	372,165	355,877	679,125	1,334,042
Human Services	550,046	496,327	611,296	828,936
Conservation and Recreation	0	0	0	0
Economic Development	7,727	5,475	3,774	7,982
Other	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Charges for Services	<u>10,288,637</u>	<u>9,705,391</u>	<u>11,241,377</u>	<u>10,544,953</u>
Operating Grants, Contributions, and Interest	18,977,431	20,112,985	24,655,336	22,535,612
Capital Grants and Contributions	870,873	514,605	170,000	170,000
Total Governmental Activities Program Revenues	<u>30,136,941</u>	<u>30,332,981</u>	<u>36,066,713</u>	<u>33,250,565</u>
Business-Type Activities				
Charges for Services				
Sewer	6,814,640	6,995,410	6,555,883	6,968,890
Water	7,928,243	7,999,634	8,342,984	7,204,960
Landfill	5,886,065	5,447,927	3,966,515	4,340,862
Care Facility	5,976,298	6,765,031	7,713,187	7,635,996
Total Charges for Services	<u>26,605,246</u>	<u>27,208,002</u>	<u>26,578,569</u>	<u>26,150,708</u>
Operating Grants, Contributions, and Interest	0	0	137,397	17,500
Capital Grants and Contributions	2,032,719	90,375	525,456	346,165
Total Business-Type Activities Program Revenues	<u>28,637,965</u>	<u>27,298,377</u>	<u>27,241,422</u>	<u>26,514,373</u>
Total Primary Government Program Revenues	<u>58,774,906</u>	<u>57,631,358</u>	<u>63,308,135</u>	<u>59,764,938</u>

2007	2006	2005	2004	2003
\$12,366,772	\$12,405,267	\$11,496,817	\$10,660,925	\$9,670,194
7,253,310	6,879,431	4,503,871	4,472,525	4,302,743
0	0	0	0	0
0	0	0	0	0
10,038,323	10,177,442	11,123,785	10,883,001	10,114,582
4,969,973	4,008,180	8,869,473	3,644,897	3,915,623
7,776,716	7,939,922	7,052,513	7,752,486	7,029,247
15,838,281	14,465,802	13,193,898	13,820,685	14,285,539
0	0	119,624	387,953	366,444
598,902	1,146,781	5,203,106	805,844	603,759
387,405	301,971	665	806,895	1,619,823
643,704	904,320	592,492	790,720	636,282
<u>59,873,386</u>	<u>58,229,116</u>	<u>62,156,244</u>	<u>54,025,931</u>	<u>52,544,236</u>
9,234,652	16,299,710	8,007,501	7,254,224	6,231,694
7,091,831	8,464,381	8,900,896	9,185,142	8,737,249
3,372,280	5,182,822	9,845,410	6,625,044	5,328,929
7,800,726	8,453,719	8,106,692	8,888,201	7,930,899
<u>27,499,489</u>	<u>38,400,632</u>	<u>34,860,499</u>	<u>31,952,611</u>	<u>28,228,771</u>
<u>87,372,875</u>	<u>96,629,748</u>	<u>97,016,743</u>	<u>85,978,542</u>	<u>80,773,007</u>
3,013,970	2,927,126	2,363,681	2,814,142	3,969,697
1,567,060	1,577,983	943,573	1,064,450	1,159,700
0	0	0	0	0
0	0	0	0	0
1,397,279	1,371,915	1,117,814	1,435,635	99,317
3,928,848	400,296	285,206	947,830	3,862,439
1,107,093	1,299,972	639,348	764,953	456,422
872,231	1,199,820	1,486,157	1,084,997	973,104
0	0	15,567	66,569	0
31,193	84,923	12,250	1,024	0
64,217	31,241	349,848	3,964	0
0	533,549	790	0	0
11,981,891	9,426,825	7,214,234	8,183,564	10,520,679
22,485,797	24,958,834	19,408,078	18,819,954	17,670,092
0	0	250,000	200,000	216,512
<u>34,467,688</u>	<u>34,385,659</u>	<u>26,872,312</u>	<u>27,203,518</u>	<u>28,407,283</u>
7,185,584	7,385,797	6,511,853	6,562,902	6,117,895
7,866,467	7,653,276	7,562,090	7,514,759	7,991,121
4,118,369	3,962,796	3,982,682	3,986,350	3,059,132
7,753,089	7,814,150	8,346,646	8,250,668	7,921,144
26,923,509	26,816,019	26,403,271	26,314,679	25,089,292
0	3,937,409	180,513	0	0
2,879,114	4,337,514	25,805	2,980,788	158,740
<u>29,802,623</u>	<u>35,090,942</u>	<u>26,609,589</u>	<u>29,295,467</u>	<u>25,248,032</u>
<u>64,270,311</u>	<u>69,476,601</u>	<u>53,481,901</u>	<u>56,498,985</u>	<u>53,655,315</u>

(continued)

Erie County, Ohio  
Changes in Net Assets  
Last Nine Years  
(Accrual Basis of Accounting)  
(continued)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<u>Net (Expense) Revenue</u>				
Governmental Activities	(\$26,706,927)	(\$26,938,495)	(\$23,872,656)	(\$30,961,234)
Business-Type Activities	<u>896,477</u>	<u>(4,127,465)</u>	<u>(2,193,249)</u>	<u>(4,372,384)</u>
Total Primary Government Net Expense	<u>(25,810,450)</u>	<u>(31,065,960)</u>	<u>(26,065,905)</u>	<u>(35,333,618)</u>
<u>General Revenues and Other Changes in Net Assets</u>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	4,218,414	4,222,751	4,174,831	5,357,164
Developmental Disabilities	4,334,210	4,325,874	4,236,448	4,796,520
Senior Citizens	835,402	831,141	820,030	918,136
Road	0	0	0	0
Payment in Lieu of Taxes	1,538,286	1,518,696	1,216,976	1,216,976
Permissive Sales Taxes	13,483,885	12,757,185	11,811,430	15,974,096
Grants and Entitlements not Restricted to Specific Programs	3,002,294	3,922,025	2,613,527	3,029,188
Interest	646,395	946,058	1,252,801	2,594,770
Other	1,730,642	1,442,077	1,370,190	647,105
Transfers	<u>10,351</u>	<u>10,396</u>	<u>146,922</u>	<u>(14,214)</u>
Total Governmental Activities	<u>29,799,879</u>	<u>29,976,203</u>	<u>27,643,155</u>	<u>34,519,741</u>
Business-Type Activities				
Grants	0	0	0	0
Interest	0	0	0	0
Other	708,403	187,938	24,152	184,612
Transfers	<u>(10,351)</u>	<u>(10,396)</u>	<u>(146,922)</u>	<u>14,214</u>
Total Business-Type Activities	<u>698,052</u>	<u>177,542</u>	<u>(122,770)</u>	<u>198,826</u>
Total Primary Government	<u>30,497,931</u>	<u>30,153,745</u>	<u>27,520,385</u>	<u>34,718,567</u>
<u>Change in Net Assets</u>				
Governmental Activities	3,092,952	3,037,708	3,770,499	3,558,507
Business-Type Activities	<u>1,594,529</u>	<u>(3,949,923)</u>	<u>(2,316,019)</u>	<u>(4,173,558)</u>
Total Primary Government	<u>\$4,687,481</u>	<u>(\$912,215)</u>	<u>\$1,454,480</u>	<u>(\$615,051)</u>

Note: Information prior to 2003 was not available.



2007	2006	2005	2004	2003
(\$25,405,698)	(\$23,843,457)	(\$35,283,932)	(\$26,822,413)	(\$24,136,953)
2,303,134	(3,309,690)	(8,250,910)	(2,657,144)	(2,980,739)
(23,102,564)	(27,153,147)	(43,534,842)	(29,479,557)	(27,117,692)
5,740,976	5,664,832	5,185,358	5,289,231	4,532,306
5,191,679	4,782,238	5,051,749	5,238,921	3,856,026
967,456	790,739	842,202	867,153	0
0	0	0	0	840,776
0	0	0	0	0
13,434,723	14,173,097	13,911,581	13,232,060	12,823,655
2,970,341	2,399,031	3,826,400	2,847,235	2,457,921
3,453,150	2,589,340	1,637,755	862,142	1,099,049
368,472	1,031,370	2,102,063	468,355	1,446,627
(146,164)	(197,764)	(238,001)	(84,525)	(349,462)
31,980,633	31,232,883	32,319,107	28,720,572	26,706,898
40,594	0	0	0	0
947	81,256	1,222	20,571	66,113
368,590	376,361	511,228	153,735	204,104
146,164	197,764	238,001	84,525	349,462
556,295	655,381	750,451	258,831	619,679
32,536,928	31,888,264	33,069,558	28,979,403	27,326,577
6,574,935	7,389,426	(2,964,825)	1,898,159	2,569,945
2,859,429	(2,654,309)	(7,500,459)	(2,398,313)	(2,361,060)
\$9,434,364	\$4,735,117	(\$10,465,284)	(\$500,154)	\$208,885

Erie County, Ohio  
Fund Balance  
Governmental Funds  
Last Ten Years  
(Modified Accrual Basis of Accounting)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Fund				
Reserved	\$0	\$0	\$998,648	\$866,600
Unreserved	0	0	5,152,533	6,988,154
Nonspendable	1,151,648	949,718	n/a	n/a
Committed	320,791	268,600	n/a	n/a
Assigned	324,499	276,849	n/a	n/a
Unassigned	<u>7,505,360</u>	<u>6,698,139</u>	<u>n/a</u>	<u>n/a</u>
Total General Fund	<u>9,302,298</u>	<u>8,193,306</u>	<u>6,151,181</u>	<u>7,854,754</u>
All Other Governmental Funds				
Reserved	0	0	2,679,798	88,154
Unreserved, Reported in:				
Special Revenue Funds	0	0	11,168,833	13,158,225
Debt Service Funds	0	0	1,657,323	1,208,205
Capital Projects Funds (Deficit)	0	0	765,886	554,026
Nonspendable	216,568	153,922	n/a	n/a
Restricted	20,604,119	19,013,191	n/a	n/a
Unassigned (Deficit)	<u>(323,873)</u>	<u>(2,385,509)</u>	<u>n/a</u>	<u>n/a</u>
Total All Other Governmental Funds	<u>20,496,814</u>	<u>16,781,604</u>	<u>16,271,840</u>	<u>15,008,610</u>
Total Governmental Funds	<u><u>\$29,799,112</u></u>	<u><u>\$24,974,910</u></u>	<u><u>\$22,423,021</u></u>	<u><u>\$22,863,364</u></u>

Note: The County implemented GASB Statement No. 54 in 2011.

2007	2006	2005	2004	2003	2002
\$144,804	\$164,914	\$405,830	\$634,069	\$692,421	\$1,435,759
9,609,185	9,122,140	8,651,613	7,418,190	7,078,348	6,849,480
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	n/a	n/a	n/a
9,753,989	9,287,054	9,057,443	8,052,259	7,770,769	8,285,239
203,668	192,184	3,152,357	3,752,106	5,623,611	4,189,166
14,031,603	15,167,090	9,654,898	11,505,806	8,231,651	7,061,143
1,292,533	687,501	383,975	283,669	288,966	294,955
470,467	1,076,613	1,678,353	4,309,757	(171,601)	150,279
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
15,998,271	17,123,388	14,869,583	19,851,338	13,972,627	11,695,543
\$25,752,260	\$26,410,442	\$23,927,026	\$27,903,597	\$21,743,396	\$19,980,782

Erie County, Ohio  
Changes in Fund Balance  
Governmental Funds  
Last Ten Years  
(Modified Accrual Basis of Accounting)

	2011	2010	2009	2008
<u>Revenues</u>				
Property Taxes	\$9,398,307	\$9,272,153	\$9,167,445	\$11,113,531
Payment in Lieu of Taxes	1,538,286	1,518,696	1,216,976	1,114,581
Permissive Sales Taxes	13,369,498	12,632,831	10,924,137	14,888,891
Other Local Taxes	0	0	1,808,276	0
Charges for Services	7,446,397	6,919,910	6,706,962	5,154,192
Licenses and Permits	767,666	781,090	790,324	581,353
Fines and Forfeitures	543,002	483,820	429,123	715,798
Intergovernmental	22,525,009	23,463,955	26,697,584	25,345,819
Special Assessments	753,948	842,236	261,146	241,686
Interest	719,669	964,422	1,318,668	2,594,770
Other	1,783,057	2,392,415	2,123,122	2,443,941
<b>Total Revenues</b>	<b>58,844,839</b>	<b>59,271,528</b>	<b>61,443,763</b>	<b>64,194,562</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	10,803,077	10,361,035	12,357,430	14,430,886
Judicial	7,059,098	7,145,793	7,622,529	7,172,740
Intergovernmental	847,046	1,416,660	0	0
Public Safety	9,918,634	9,108,140	9,528,589	10,629,150
Public Works	5,833,673	6,337,760	6,289,084	4,198,652
Health	8,933,605	8,370,858	8,574,664	7,792,151
Human Services	8,114,631	9,421,775	14,449,756	15,795,599
Conservation and Recreation	0	0	0	0
Economic Development	2,352,891	2,239,873	728,351	490,635
Other	0	0	0	0
Capital Outlay	35,419	91,490	67,073	3,951,093
Debt Service:				
Principal Retirement	1,582,461	1,551,903	1,440,611	1,458,546
Interest and Fiscal Charges	751,401	710,313	1,083,192	892,235
Issuance Costs	0	0	0	0
<b>Total Expenditures</b>	<b>56,231,936</b>	<b>56,755,600</b>	<b>62,141,279</b>	<b>66,811,687</b>
Excess of Revenues Over (Under) Expenditures	2,612,903	2,515,928	(697,516)	(2,617,125)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	2,200,000	0	4,513,330	100,000
Bond Anticipation Notes Issued	0	0	0	0
Special Assessment Notes Issued	0	0	0	0
Premium	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	(4,433,207)	0
Sale of Capital Assets	3,643	11,294	40,125	0
Inception of Capital Lease	0	18,970	0	3,864
Transfers In	5,361,516	4,106,290	4,703,630	5,265,774
Transfers Out	(5,353,860)	(4,100,593)	(4,566,705)	(5,351,768)
<b>Total Other Financing Sources (Uses)</b>	<b>2,211,299</b>	<b>35,961</b>	<b>257,173</b>	<b>17,870</b>
<b>Changes in Fund Balance</b>	<b>\$4,824,202</b>	<b>\$2,551,889</b>	<b>(\$440,343)</b>	<b>(\$2,599,255)</b>
Debt Service as a Percentage of Noncapital Expenditures	4.31%	4.17%	4.40%	3.68%

2007	2006	2005	2004	2003	2002
\$11,570,772	\$11,047,974	\$11,075,917	\$11,319,822	\$9,197,089	\$9,152,918
0	0	0	0	0	0
14,657,463	14,061,737	13,901,743	13,090,448	13,010,239	12,241,425
0	0	0	0	0	0
4,854,442	4,259,243	4,815,339	5,320,398	5,137,999	4,789,488
584,341	580,402	7,375	160,800	9,738	7,996
698,973	803,545	596,436	681,387	771,959	1,055,466
24,822,028	27,260,139	23,643,032	21,613,136	20,929,831	28,193,509
1,145,758	652,788	668,825	815,600	864,855	1,157,856
3,453,150	2,589,340	1,637,755	862,142	957,520	1,160,767
2,490,621	3,467,763	3,481,903	2,438,627	2,817,245	1,935,679
<u>64,277,548</u>	<u>64,722,931</u>	<u>59,828,325</u>	<u>56,302,360</u>	<u>53,696,475</u>	<u>59,695,104</u>
12,279,250	11,640,810	11,150,890	9,878,987	9,242,439	9,422,655
6,880,378	6,431,119	4,493,881	4,180,572	4,098,885	4,274,033
0	0	0	0	0	0
10,149,317	9,592,517	11,600,152	10,068,742	9,628,541	9,308,884
6,871,866	6,772,270	7,841,642	6,624,106	4,285,703	5,968,422
8,387,225	7,630,682	7,195,669	7,374,286	7,239,228	1,260,603
15,626,220	13,672,942	13,261,603	13,343,714	14,378,824	20,374,727
0	0	112,977	367,649	366,444	378,319
580,658	1,101,319	5,211,304	793,539	603,759	885,133
380,565	255,790	665	794,574	1,619,823	1,188,599
1,126,718	1,810,481	2,961,926	5,886,797	1,707,902	6,152,971
24,588,967	16,100,128	14,488,699	4,106,771	1,025,925	1,077,375
880,681	840,007	554,950	635,492	649,554	617,941
172,111	0	0	0	0	0
<u>87,923,956</u>	<u>75,848,065</u>	<u>78,874,358</u>	<u>64,055,229</u>	<u>54,847,027</u>	<u>60,909,662</u>
<u>(23,646,408)</u>	<u>(11,125,134)</u>	<u>(19,046,033)</u>	<u>(7,752,869)</u>	<u>(1,150,552)</u>	<u>(1,214,558)</u>
12,594,055	0	0	560,000	0	1,800,000
10,000,000	13,675,000	15,120,000	13,450,000	2,500,000	0
0	55,525	0	0	48,023	0
344,663	0	27,487	5,410	0	0
0	0	0	0	0	0
0	28,799	0	8,553	18,237	16,914
213,668	46,770	0	0	0	0
5,194,101	4,114,761	4,434,355	4,683,548	4,243,735	4,669,003
<u>(5,393,933)</u>	<u>(4,367,810)</u>	<u>(4,515,233)</u>	<u>(4,787,486)</u>	<u>(4,612,549)</u>	<u>(4,849,736)</u>
<u>22,952,554</u>	<u>13,553,045</u>	<u>15,066,609</u>	<u>13,920,025</u>	<u>2,197,446</u>	<u>1,636,181</u>
<u>(\$693,854)</u>	<u>\$2,427,911</u>	<u>(\$3,979,424)</u>	<u>\$6,167,156</u>	<u>\$1,046,894</u>	<u>\$421,623</u>
41.53%	29.67%	24.71%	8.88%	3.26%	3.20%

Erie County, Ohio  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/Industrial Public Utility			
2011	\$1,576,391,940	\$437,497,000	5,753,968,400	\$52,907,000	\$60,121,591
2010	1,571,333,970	446,965,280	5,766,569,285	51,169,000	58,146,591
2009	1,563,819,780	432,279,000	5,703,139,371	49,043,000	55,730,682
2008	1,549,780,110	422,145,120	5,634,072,086	65,070,590	73,943,852
2007	1,546,352,670	404,691,170	5,574,410,971	64,700,620	73,523,432
2006	1,363,137,810	359,195,440	4,920,952,143	68,214,930	77,516,966
2005	1,341,354,350	345,557,120	4,819,747,057	73,648,020	83,690,932
2004	1,341,531,310	345,325,850	4,819,591,886	72,786,890	82,712,375
2003	1,327,088,890	338,727,970	4,759,476,743	74,907,430	85,122,080
2002	1,118,248,770	296,774,460	4,042,923,514	77,584,210	88,163,875

Source: Erie County Auditor

Note: Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected after 2005 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$2,066,795,940	\$5,814,089,991	35.55%	\$7.79
2,172,915	2,172,915	2,071,641,165	5,826,888,791	35.55	7.79
4,345,830	4,345,830	2,049,487,610	5,763,215,883	35.56	7.43
26,300,255	210,402,040	2,063,296,075	5,918,417,978	34.86	7.43
52,600,510	280,536,053	2,068,344,970	5,928,470,457	34.89	7.46
102,116,750	408,467,000	1,892,664,930	5,406,936,109	35.00	7.17
146,213,020	584,852,080	1,906,772,510	5,488,290,069	34.74	7.56
194,400,010	777,600,040	1,954,044,060	5,679,904,301	34.40	7.61
201,660,195	806,640,780	1,942,384,485	5,651,239,603	34.37	7.51
182,316,847	729,267,388	1,674,924,287	4,860,354,777	34.46	7.47

Erie County, Ohio  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$1,000 of Assessed Value)  
Last Ten Years

	2011	2010	2009	2008	2007
<b>Voted Millage</b>					
<b>Developmental Disabilities</b>					
Effective Millage Rates					
Residential/Agricultural	\$2.2941	\$2.2941	\$2.2904	\$2.2898	\$2.2937
Commercial/Industrial	2.4899	2.4899	2.4659	2.4591	2.4626
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
<b>Senior Citizens</b>					
Effective Millage Rates					
Residential/Agricultural	0.5000	0.4481	0.4474	0.4473	0.4480
Commercial/Industrial	0.5000	0.4666	0.4621	0.4609	0.4615
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
<b>Metroparks Board</b>					
Effective Millage Rates					
Residential/Agricultural	0.6970	0.6970	0.4430	0.4428	0.4436
Commercial/Industrial	0.8352	0.8352	0.7012	0.6993	0.7003
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
<b>Health District</b>					
Effective Millage Rates					
Residential/Agricultural	0.9494	0.9494	0.9487	0.9135	0.9154
Commercial/Industrial	0.9658	0.9658	0.9614	0.9334	0.9346
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
<b>Alcohol, Drug Addiction, and Mental Health and Recovery Board</b>					
Effective Millage Rates					
Residential/Agricultural	0.9900	0.9900	0.8525	0.8636	0.8663
Commercial/Industrial	0.9977	0.9977	0.9150	0.9219	0.9246
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
<b>Total Voted Millage</b>					
Total Effective Voted Millage by Type of Property					
Residential/Agricultural	5.4305	5.3786	4.9820	4.9570	4.9670
Commercial/Industrial	5.7886	5.7552	5.5056	5.4746	5.4836
Tangible/Public Utility Personal	6.5000	6.5000	6.5000	6.5000	6.5000
<b>Unvoted Millage</b>					
General Fund	2.3000	2.3000	2.3000	2.3000	2.3000
<b>Total Erie County</b>					
Effective Millage Rates					
Residential/Agricultural	7.7305	7.6786	7.2820	7.2570	7.2670
Commercial/Industrial	8.0886	8.0552	7.8056	7.7746	7.7836
Tangible/Public Utility Personal	8.8000	8.8000	8.8000	8.8000	8.8000



2006	2005	2004	2003	2002
\$2.2817	\$2.5596	\$2.5669	\$2.5619	\$2.2017
2.4714	2.6680	2.6913	2.6875	2.3529
3.0000	3.0000	3.0000	3.0000	2.5000
0.4458	0.4260	0.4272	0.4264	0.4992
0.4632	0.4427	0.4466	0.4460	0.4979
0.5000	0.5000	0.5000	0.5000	0.5000
0.4413	0.4950	0.4964	0.4955	0.5803
0.7028	0.7587	0.7653	0.7643	0.8531
1.0000	1.0000	1.0000	1.0000	1.0000
0.8644	0.8968	0.8999	0.7664	0.8936
0.9017	0.9189	0.9268	0.8712	0.9704
1.0000	1.0000	1.0000	1.0000	1.0000
0.5291	0.6021	0.6057	0.6080	0.7093
0.7364	0.7869	0.7936	0.7953	0.8723
1.0000	1.0000	1.0000	1.0000	1.0000
4.5623	4.9795	4.9961	4.8582	4.8841
5.2755	5.5752	5.6236	5.5643	5.5466
6.5000	6.5000	6.5000	6.5000	6.0000
2.3000	2.3000	2.3000	2.3000	2.3000
6.8623	7.2795	7.2961	7.1582	7.1841
7.5755	7.8752	7.9236	7.8643	7.8466
8.8000	8.8000	8.8000	8.8000	8.3000

(continued)

Erie County, Ohio  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$1,000 of Assessed Value)  
Last Ten Years  
(continued)

	2011	2010	2009	2008	2007
<b>School Districts</b>					
Bellevue CSD	\$43.1000	\$43.1000	\$43.1000	\$37.9500	\$37.7500
Berlin-Milan LSD	60.8000	60.8000	61.2000	61.2000	61.2000
Firelands LSD	47.0300	47.0300	47.0700	47.0600	47.0100
Huron CSD	74.3500	74.3500	75.0500	75.1500	75.1500
Kelleys Island LSD	12.3500	12.3500	14.1500	14.1500	15.1500
Margaretta LSD	63.7000	63.7000	56.8000	56.8000	56.8000
Monroeville LSD	35.8000	35.8000	42.8000	46.3500	46.2000
Perkins LSD	60.9000	60.9000	60.9000	60.9000	60.9000
Sandusky CSD	75.4000	75.4000	75.4000	75.9500	70.5500
Vermilion LSD	68.0700	68.0700	68.0700	68.7000	68.2000
Western Reserve LSD	34.0500	34.0500	34.0500	34.1500	34.1500
<b>Joint Vocational School Districts</b>					
EHOVE JVSD	3.9500	3.9500	3.9500	3.9500	3.9500
<b>Corporations</b>					
Bay View Village	16.0000	16.0000	16.0000	16.0000	16.0000
Bellevue City	6.1000	6.1000	6.1000	6.1000	6.1000
Berlin Heights Village	10.5000	10.5000	10.5000	10.5000	10.5000
Castalia Village	10.6600	10.6600	10.6600	8.6600	8.6600
Huron City	4.9000	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	8.6300	8.6300	8.6300	8.2500	8.2500
Milan Village	8.8000	8.8000	8.8000	8.8000	8.8000
Sandusky City	5.2500	5.2500	5.2500	5.2500	5.2500
Vermilion City	10.7500	10.7500	10.7500	10.7500	10.7500
<b>Townships</b>					
Berlin	5.3000	5.3000	5.3000	5.3000	5.3000
Florence	5.1000	5.1000	6.1000	6.1000	5.1000
Groton	5.7500	5.7500	5.7500	5.7500	5.7500
Huron	5.1400	5.1400	5.1400	5.1400	5.1400
Margaretta	9.7000	9.7000	10.7000	10.7000	10.6500
Milan	5.3000	5.3000	5.3000	5.3000	5.3000
Oxford	4.5000	4.5000	4.5000	4.5000	4.5000
Perkins	10.2000	10.2000	10.2000	10.2000	10.2000
Vermilion	5.1000	5.1000	5.1000	5.1000	5.1000
<b>Other Units</b>					
Bellevue Public Library	1.0000	1.0000	1.0000	1.0000	1.0000
Huron Public Library	1.9600	1.9600	1.9600	1.9600	1.9600
Kelleys Island Branch Library	0.8000	0.8000	0.8000	0.8000	0.8000
Milan-Berlin Township Public Library	1.8000	1.8000	1.8000	1.8000	1.8000
Ritter Public Library	1.1000	1.1000	1.1000	1.1000	1.1000
Sandusky Library	1.5000	1.5000	1.5000	1.5000	0.8000

Source: Erie County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Overlapping rates are those of local governments that apply to property owners within Erie County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2006	2005	2004	2003	2002
\$38.8000	\$38.8000	\$38.8000	\$38.8000	\$39.3000
57.3000	57.3000	57.3000	57.3000	58.1500
47.4900	47.4900	47.4900	47.6200	51.0900
66.3500	66.3500	66.3500	66.3500	66.8300
15.5500	15.5500	15.5500	15.5500	16.3500
56.8000	56.8000	56.8000	56.8000	56.8000
46.8000	46.8000	46.8000	46.9000	48.1000
60.9000	60.9000	60.9000	60.9000	60.9000
70.5500	70.5500	70.5500	70.5500	65.2000
63.3500	63.3500	63.3500	63.3500	64.0000
34.3500	34.3500	34.3500	34.3500	34.6000
3.9500	3.9500	3.9500	3.9500	3.9500
16.0000	16.0000	16.0000	16.0000	16.0000
6.1000	6.1000	6.1000	6.1000	6.1000
11.5000	11.5000	11.5000	11.5000	11.5000
10.6600	10.6600	10.6600	10.6600	10.6600
4.9000	4.9000	4.9000	4.9000	4.9000
8.6500	8.6500	8.6500	8.6500	10.1500
8.8000	8.8000	8.8000	8.8000	8.8000
4.9500	4.9500	4.9500	4.9500	5.5100
10.7500	10.7500	10.7500	10.7500	10.7500
6.3000	6.3000	6.3000	6.3000	6.3000
6.1000	6.1000	6.1000	6.1000	6.1000
5.7500	5.7500	5.7500	5.7500	5.7500
5.1400	5.1400	5.1400	5.1400	5.1400
10.6500	10.6500	10.6500	10.6500	10.6500
5.3000	5.3000	5.3000	5.3000	5.3000
4.5000	4.5000	4.5000	4.5000	4.5000
10.2000	10.2000	10.2000	10.2000	10.2000
4.1000	4.1000	4.1000	4.1000	4.1000
1.0000	1.0000	0.8000	0.8000	0.8000
1.9600	1.9600	1.9600	1.9600	1.9600
0.8000	0.8000	0.8000	0.8000	0.8000
1.8000	1.8000	0.8000	0.8000	0.8000
1.1000	1.1000	1.1000	1.1000	1.1000
0.8000	0.8000	0.8000	0.8000	0.8000

Erie County, Ohio  
Property Tax Levies and Collections - Real and Public Utility Real Property Taxes  
Last Ten Years

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2011	\$4,766,800	\$4,572,303	95.92%	\$214,893	\$4,787,196	100.43%	\$496,666	10.42%
2010	4,756,494	4,545,216	95.56	187,025	4,732,241	99.49	501,992	10.55
2009	4,725,351	4,496,893	95.17	184,055	4,680,948	99.06	455,721	9.64
2008	4,670,685	3,907,471	83.66	196,588	4,104,059	87.87	422,086	9.04
2007	4,535,428	4,193,746	92.47	209,895	4,403,641	97.09	396,538	8.74
2006	3,707,230	3,558,940	96.00	163,372	3,722,312	100.41	255,517	6.89
2005	3,466,196	3,404,391	98.22	162,883	3,567,274	102.92	104,498	3.01
2004	3,125,778	3,044,090	97.39	92,850	3,136,940	100.36	138,415	4.43
2003	3,063,218	2,948,064	96.24	107,960	3,056,024	99.77	120,780	3.94
2002	3,035,598	2,977,719	98.09	98,423	3,076,142	101.34	62,901	2.07

Source: Erie County Auditor

(1) State reimbursement of rollback and homestead exemptions are included

Note: The County does not identify delinquent collections by tax year

Erie County, Ohio  
Principal Taxpayers  
Current Year and Nine Years Ago

Taxpayer	Type of Business	2011		2002		Percent of Total Assessed Valuation
		Total Assessed Valuation	Rank	Total Assessed Valuation	Rank	
Ohio Edison Company	Utility	\$39,934,750	1	\$26,527,010	3	1.93%
Cedar Fair L.P./Magnum	Entertainment	39,455,260	2	56,314,460	1	3.36
LMN Development LLC	Entertainment	16,226,730	3			0.79
Norfolk & Western Railway	Railroad	8,255,260	4	11,791,590	5	0.70
American Transmission Systems, Inc.	Utility	7,918,630	5	9,687,110	6	0.58
Carmelo Ruta	Real Estate	6,908,860	6			0.33
Sandusky Mall Company	Retail	6,876,760	7	7,629,220	8	0.46
Park Place Enterprises	Retail	6,575,400	8			0.32
CNL Income	Entertainment	5,818,210	9			0.28
BCC Sandusky Permanent LLC	Retail	5,504,790	10			0.27
Visteon Corporation	Manufacturer			26,563,570	2	1.59
Delphi Automotive Systems	Manufacturer			19,315,140	4	1.15
The Glidden Company	Manufacturer			8,712,800	7	0.52
Conagra, Inc.	Agriculture			7,594,271	9	0.45
Ohio Bell	Utility			7,366,100	10	0.44
Total Principal Taxpayers		<u>143,474,650</u>		<u>181,501,271</u>		<u>10.84</u>
All Other Taxpayers		<u>1,923,321,290</u>		<u>1,493,423,016</u>		<u>89.16</u>
Total County Assessed Value		<u><u>\$2,066,795,940</u></u>		<u><u>\$1,674,924,287</u></u>		<u><u>100.00%</u></u>

Source: Erie County Auditor

Erie County, Ohio  
Taxable Sales by Type  
Last Four Years

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Sales Tax Payments	\$4,154,429	\$3,903,154	\$3,766,929	\$5,160,188
Direct Pay Tax Return Payments	770,097	636,170	372,764	568,035
Seller's Use Tax Return Payments	701,667	656,019	664,890	870,410
Consumer's Use Tax Return Payments	253,640	191,039	230,687	348,133
Motor Vehicle Tax Payments	1,497,757	1,316,654	1,193,244	1,584,822
Non-Resident Motor Vehicle Tax Payments	9,949	6,672	6,838	7,375
Watercraft and Outboard Motors	48,803	44,489	44,453	73,889
Department of Liquor Control	42,484	44,373	47,029	56,233
Sales Tax on Motor Vehicle Fuel Refunds	2,478	2,071	3,131	3,396
Sales/Use Tax Voluntary Payments	59,052	63,254	28,827	76,407
Statewide Master Numbers	6,023,393	5,993,431	5,498,314	7,393,411
Sales/Use Tax Assessment Payments	61,413	57,016	121,856	23,909
Streamlined Sales Tax Payments	7,627	2,793	3,434	2,806
Use Tax Amnesty Payments	5,088	0	0	0
Administrative Rotary Fund Fee	(136,199)	(128,859)	(119,307)	(161,354)
Sales/Use Tax Refunds Approved	<u>(17,793)</u>	<u>(31,091)</u>	<u>(51,659)</u>	<u>(33,564)</u>
Total	<u>\$13,483,885</u>	<u>\$12,757,185</u>	<u>\$11,811,430</u>	<u>\$15,974,096</u>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the the Ohio Department of Taxation.

Erie County, Ohio  
 Number of Sewer and Water Customers by Type  
 Last Seven Years

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
2011	8,980	825	9,768	861	18,748	1,686
2010	9,291	417	9,707	776	18,998	1,193
2009	9,284	414	9,710	740	18,994	1,154
2008	9,276	410	9,610	723	18,886	1,133
2007	9,248	405	9,530	717	18,778	1,122
2006	8,930	392	9,197	643	18,127	1,035
2005	8,928	389	8,976	628	17,904	1,017

Source: Erie County DOES Billing Office

Note: Information prior to 2005 was not available.

Erie County, Ohio  
Principal Sewer Customers  
Last Three Years

Customer	2011		
	Amount	Rank	Percentage
JH Routh Packing Company	\$445,272	1	6.54%
Kalahari Resort	436,456	2	6.40
Great Wolf Lodge	123,381	3	1.81
The Glidden Company	121,031	4	1.78
Ohio Veterans Home	110,473	5	1.62
Kyklos Bearing International	104,276	6	1.53
Visteon Corporation	51,300	7	0.75
NASA	43,827	8	0.64
IAC	26,039	9	0.38
Erie County Care Facility	<u>23,808</u>	10	<u>0.35</u>
Total	1,485,863		21.80
Balance from Other Customers	<u>5,328,777</u>		<u>78.20</u>
Total Sewer Revenue	<u>\$6,814,640</u>		<u>100.00%</u>

Customer	2010		
	Amount	Rank	Percentage
Kalahari Resort	\$510,969	1	7.30%
JH Routh Packing Company	429,781	2	6.14
The Glidden Company	148,780	3	2.13
Great Wolf Lodge	125,718	4	1.80
Ohio Veterans Home	102,247	5	1.46
Kyklos Bearing International	77,616	6	1.11
Sawmill Creek Resort, Ltd.	56,251	7	0.81
Visteon Corporation	55,520	8	0.79
NASA	52,378	9	0.75
Erie County Care Facility	<u>23,505</u>	10	<u>0.34</u>
Total	1,582,765		22.63
Balance from Other Customers	<u>5,412,645</u>		<u>77.37</u>
Total Sewer Revenue	<u>\$6,995,410</u>		<u>100.00%</u>

(continued)



Erie County, Ohio  
Principal Sewer Customers  
Last Three Years  
(continued)

Customer	2009		
	Amount	Rank	Percentage
Kalahari Resort	\$521,526	1	7.96%
JH Routh Packing Company	470,209	2	7.17
Great Wolf Lodge	120,005	3	1.83
Ohio Veterans Home	119,549	4	1.82
The Glidden Company	98,187	5	1.50
Kyklos Bearing International	87,017	6	1.33
Sawmill Creek Resort, Ltd.	53,425	7	0.81
Visteon Corporation	39,069	8	0.60
NASA	36,795	9	0.56
Erie County Care Facility	<u>30,258</u>	10	<u>0.46</u>
Total	1,576,040		24.04
Balance from Other Customers	<u>4,979,843</u>		<u>75.96</u>
Total Sewer Revenue	<u>\$6,555,883</u>		<u>100.00%</u>

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

Erie County, Ohio  
Principal Water Customers  
Last Three Years

Customer	2011		
	Amount	Rank	Percentage
Kalahari Resort	\$354,156	1	4.48%
JH Routh Packing Company	332,970	2	4.20
The Glidden Company	228,900	3	2.89
Kyklos Bearing International	181,779	4	2.29
Ohio Veterans Home	150,989	5	1.90
Great Wolf Lodge	114,217	6	1.44
Corso's Realty	111,106	7	1.40
Visteon Corporation	67,496	8	0.85
Saint-Gobain	63,440	9	0.80
NASA	47,598	10	0.60
Total	1,652,651		20.85
Balance from Other Customers	6,275,592		79.15
Total Water Revenue	<u>\$7,928,243</u>		<u>100.00%</u>

Customer	2010		
	Amount	Rank	Percentage
Kalahari Resort	\$418,513	1	5.23%
JH Routh Packing Company	330,153	2	4.13
The Glidden Company	197,679	3	2.47
Kyklos Bearing International	155,703	4	1.95
Ohio Veterans Home	152,389	5	1.90
Great Wolf Lodge	117,873	6	1.47
Visteon Corporation	77,316	7	0.97
NASA	70,827	8	0.89
Sinchcomb Realty, LLC	66,259	9	0.83
Saint-Gobain	64,930	10	0.81
Total	1,651,642		20.65
Balance from Other Customers	6,347,992		79.35
Total Water Revenue	<u>\$7,999,634</u>		<u>100.00%</u>

(continued)

Erie County, Ohio  
Principal Water Customers  
Last Three Years  
(continued)

Customer	2009		
	Amount	Rank	Percentage
Kalahari Resort	\$425,604	1	5.10%
JH Routh Packing Company	352,772	2	4.23
Corso's Realty	341,443	3	4.09
The Glidden Company	180,443	4	2.16
Kyklos Bearing International	178,149	5	2.14
Ohio Veterans Home	174,259	6	2.09
Sinchcomb Realty, LLC	170,677	7	2.05
Great Wolf Lodge	108,770	8	1.30
Visteon Corporation	55,887	9	0.67
Sawmill Creek Resort, Ltd.	43,291	10	0.52
Total	2,031,295		24.35
Balance from Other Customers	6,311,689		75.65
Total Water Revenue	<u>\$8,342,984</u>		<u>100.00%</u>

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

Erie County, Ohio  
Ratio of Outstanding Debt by Type  
Last Ten Years

Year	Governmental Activities				Business-Type Activities			
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	OPWC Loans
2011	\$1,700,000	\$16,158,738	\$439,933	\$15,760	\$0	\$25,733,600	\$809,805	\$127,859
2010	3,600,000	15,408,084	535,727	54,402	0	27,958,362	873,230	334,866
2009	3,200,000	16,841,638	621,733	70,914	0	30,050,045	936,655	277,370
2008	3,600,000	18,010,254	677,500	120,525	0	32,028,331	1,000,080	314,749
2007	0	19,209,163	827,451	215,195	0	33,512,704	1,062,649	363,609
2006	13,675,000	7,240,000	1,077,448	40,497	5,000,000	30,325,000	1,120,000	451,317
2005	15,120,000	7,840,000	1,395,778	0	5,000,000	32,076,000	1,170,000	539,025
2004	13,450,000	8,425,000	1,849,477	0	0	33,772,000	1,220,000	563,607
2003	2,500,000	8,970,000	2,336,523	14,725	11,000,000	22,654,584	1,270,000	638,905
2002	0	9,510,000	2,760,500	28,650	5,775,000	23,738,345	1,320,000	558,522

Source: Erie County Auditor

(1) See Schedule on S-32 for population and personal income.

OWDA Loans	Capital Leases	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$60,621,055	\$17,644	\$105,624,394	\$1,373.10	4.31%
62,718,926	1,955	111,485,552	1,446.38	3.94
61,022,548	85,344	113,106,247	1,469.62	4.86
59,104,462	165,593	115,021,494	1,492.58	4.79
56,174,438	242,820	111,608,029	1,443.40	4.49
44,013,072	317,140	103,259,474	1,321.87	4.28
38,117,141	478,484	101,736,428	1,298.09	4.37
30,358,660	129,034	89,767,778	1,138.75	3.99
25,246,939	201,526	74,833,202	950.23	3.45
13,175,472	322,933	57,189,422	725.28	2.68

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Erie County, Ohio  
Ratio of General Bonded Debt Outstanding (1)  
Last Ten Years

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2011	\$41,892,338	0.72%	\$544.59
2010	43,366,466	0.74	563.47
2009	46,891,683	0.01	609.28
2008	50,038,585	0.85	649.33
2007	52,721,867	0.89	681.84
2006	37,565,000	0.69	480.89
2005	39,916,000	0.73	509.30
2004	42,197,000	0.74	535.29
2003	31,624,584	0.56	401.57
2002	33,248,345	0.68	421.66

Source: Erie County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule on S-13 for estimated actual value.

(3) See Schedule on S-30 for population.

Note: Resources have not been externally restricted for the repayment of debt.

Erie County, Ohio  
Computation of Legal Debt Margin  
Last Ten Years

	2011	2010	2009	2008
Total Assessed Valuation	<u>\$2,066,795,940</u>	<u>\$2,071,641,165</u>	<u>\$2,049,487,610</u>	<u>\$2,063,296,075</u>
Overall Debt Limitation (1)	50,169,899	50,291,029	49,737,190	50,082,402
Gross Indebtedness	106,008,922	110,611,300	112,139,425	113,924,718
Less Debt Outside Limitation				
General Obligation Bonds	26,483,558	27,473,814	29,575,967	31,558,872
Special Assessment Bonds	1,249,738	1,408,957	1,558,388	1,677,580
Bond Anticipation Notes	0	0	0	0
OPWC Loans	127,859	334,866	277,370	314,749
OWDA Loans	<u>60,621,055</u>	<u>62,718,926</u>	<u>61,022,548</u>	<u>59,104,462</u>
Net Indebtedness	17,526,712	18,674,737	19,705,152	21,269,055
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>218,529</u>	<u>209,359</u>
Net Debt Within Limitation	<u>17,526,712</u>	<u>18,674,737</u>	<u>19,486,623</u>	<u>21,059,696</u>
Legal Debt Margin Within Limitation	<u>\$32,643,187</u>	<u>\$31,616,292</u>	<u>\$30,250,567</u>	<u>\$29,022,706</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	65.07%	62.87%	60.82%	57.95%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$20,667,959	\$20,716,412	\$20,494,876	\$20,632,961
Gross Indebtedness	106,008,922	110,611,300	112,139,425	113,924,718
Less Debt Outside Limitation				
General Obligation Bonds	26,483,558	27,473,814	29,575,967	31,558,872
Special Assessment Bonds	1,249,738	1,408,957	1,558,388	1,677,580
Bond Anticipation Notes	0	0	0	0
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Net Indebtedness	17,526,712	18,674,737	19,705,152	21,269,055
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>218,529</u>	<u>209,359</u>
Net Debt Within Unvoted Debt Limitation	<u>17,526,712</u>	<u>18,674,737</u>	<u>19,486,623</u>	<u>21,059,696</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$3,141,247</u>	<u>\$2,041,675</u>	<u>\$1,008,253</u>	<u>(\$426,735)</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	15.20%	9.86%	4.92%	-2.07%

Source: Erie County Auditor

- (1) The Debt Limitation is calculated as follows:  
3 percent of first \$100,000,000 of assessed value  
1 1/2 percent of next \$200,000,000 of assessed value  
2 1/2 percent of amount of assessed value in excess of \$300,000,000

Note: The amount of debt presented as subject to the limit are the balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.



2007	2006	2005	2004	2003	2002
<u>\$2,088,890,675</u>	<u>\$1,985,644,060</u>	<u>\$1,962,314,385</u>	<u>\$1,955,435,832</u>	<u>\$1,934,410,892</u>	<u>\$1,697,999,663</u>
50,722,267	48,141,102	47,557,860	47,385,896	46,860,272	40,949,992
110,948,661	102,901,837	101,257,944	89,638,744	74,616,951	56,837,839
33,311,351	30,325,000	32,076,000	33,772,000	22,654,584	23,738,345
1,890,100	2,197,448	2,565,778	3,069,477	3,606,523	4,080,500
0	18,675,000	20,120,000	13,450,000	13,500,000	5,775,000
363,609	451,317	539,025	563,607	638,905	558,522
<u>56,174,438</u>	<u>44,013,072</u>	<u>38,117,141</u>	<u>30,358,660</u>	<u>25,246,939</u>	<u>13,175,472</u>
19,209,163	7,240,000	7,840,000	8,425,000	8,970,000	9,510,000
<u>1,292,533</u>	<u>687,501</u>	<u>383,975</u>	<u>283,669</u>	<u>288,966</u>	<u>294,955</u>
<u>17,916,630</u>	<u>6,552,499</u>	<u>7,456,025</u>	<u>8,141,331</u>	<u>8,681,034</u>	<u>9,215,045</u>
<u>\$32,805,637</u>	<u>\$41,588,603</u>	<u>\$40,101,835</u>	<u>\$39,244,565</u>	<u>\$38,179,238</u>	<u>\$31,734,947</u>
64.68%	86.39%	84.32%	82.82%	81.47%	77.50%
\$20,888,907	\$19,856,441	\$19,623,144	\$19,554,358	\$19,344,109	\$16,979,997
110,948,661	102,901,837	101,257,944	89,638,744	74,616,951	56,837,839
33,311,351	30,325,000	32,076,000	33,772,000	22,654,584	23,738,345
1,890,100	2,197,448	2,565,778	3,069,477	3,606,523	4,080,500
0	18,675,000	20,120,000	13,450,000	13,500,000	5,775,000
363,609	451,317	539,025	563,607	638,905	558,522
<u>56,174,438</u>	<u>44,013,072</u>	<u>38,117,141</u>	<u>30,358,660</u>	<u>25,246,939</u>	<u>13,175,472</u>
19,209,163	7,240,000	7,840,000	8,425,000	8,970,000	9,510,000
<u>1,292,533</u>	<u>687,501</u>	<u>383,975</u>	<u>283,669</u>	<u>288,966</u>	<u>294,955</u>
<u>17,916,630</u>	<u>6,552,499</u>	<u>7,456,025</u>	<u>8,141,331</u>	<u>8,681,034</u>	<u>9,215,045</u>
<u>\$2,972,277</u>	<u>\$13,303,942</u>	<u>\$12,167,119</u>	<u>\$11,413,027</u>	<u>\$10,663,075</u>	<u>\$7,764,952</u>
14.23%	67.00%	62.00%	58.37%	55.12%	45.73%

Erie County, Ohio  
Demographic and Economic Statistics  
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2011	76,924	\$2,451,260,184	\$31,866	8.70%
2010	77,079	2,830,109,643	36,717	9.90
2009	76,963	2,325,667,934	30,218	11.50
2008	77,062	2,400,712,486	31,153	7.30
2007	77,323	2,483,305,468	32,116	6.10
2006	78,116	2,412,300,196	30,881	5.90
2005	78,374	2,327,159,182	29,693	6.30
2004	78,830	2,250,675,330	28,551	6.50
2003	78,753	2,166,180,018	27,506	6.10
2002	78,851	2,133,392,656	27,056	5.70

Source: Ohio Department of Job and Family Services  
Bureau of Economic Analysis  
U.S. Census Bureau

Erie County, Ohio  
Principal Employers  
Current Year and Nine Years Ago

Employer	Type of Business	2011			2002		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Cedar Fair L.P./Magnum	Entertainment	4,890	1	12.82%	4,900	1	12.22%
Firelands Regional Medical Center	Health Care	1,949	2	5.13	1,512	3	3.77
Kalahari Resort	Entertainment	1,150	3	3.02			
Kyklos Bearing International	Automotive Parts	850	4	2.23	1,275	4	3.18
Automotive Component Holdings	Automotive Parts	646	5	1.70	1,621	2	4.04
Erie County	Government	645	6	1.69	975	5	2.43
Ohio Veterans Home	Health Care	637	7	1.67			
Sandusky City School District	Education	514	8	1.35	588	6	1.47
Lear Seating	Automotive Hardware	428	9	1.12			
Walmart	Retail	300	10	0.79			
Total		<u>12,009</u>		<u>31.52%</u>	<u>10,871</u>		<u>27.11%</u>
Total Employment Within Erie County		<u>38,100</u>			<u>40,100</u>		

Source: Sandusky Register  
Bureau of Labor Statistics

Note: County could only obtain six employers for 2002

Erie County, Ohio  
 Full-Time Equivalent County Government Employees by Program  
 Last Ten Years

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Government:					
Legislative and Executive	116.00	110.00	108.00	120.00	117.00
Judicial	75.00	75.00	90.00	91.00	78.00
Public Safety	126.00	133.00	138.00	141.00	144.00
Public Works	31.00	44.00	46.00	72.00	75.00
Health	71.00	65.00	64.00	76.00	101.00
Human Services	185.00	200.00	229.00	262.00	263.00
Water/Sewer/Landfill	41.00	42.00	52.00	62.00	61.00
Total	<u>645.00</u>	<u>669.00</u>	<u>727.00</u>	<u>824.00</u>	<u>839.00</u>

Source: Erie County Auditor

Method: 1.00 for full-time and .5 for part-time employees as of December 31

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
119.00	115.00	124.00	125.00	134.00
75.00	75.00	65.00	67.00	68.00
146.00	134.00	123.00	128.00	133.00
77.00	93.00	98.00	105.00	102.00
95.00	93.00	103.00	107.00	103.00
264.00	288.00	283.00	282.00	280.00
63.00	65.00	65.00	65.00	64.00
<u>839.00</u>	<u>863.00</u>	<u>861.00</u>	<u>879.00</u>	<u>884.00</u>

Erie County, Ohio  
Operating Indicators by Program/Department  
Last Ten Years

	2011	2010	2009	2008
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	650	537	548	572
Number of Meetings	63	63	68	66
Finance				
Number of Bid Contracts Awarded	27	26	30	28
Number of Purchase Orders Issued	6,522	6,571	12,776	13,020
Information Technology				
Number of Users Served	750	596	596	400
Facilities				
Number of Buildings	38	38	38	38
Square Footage of Buildings	611,445	611,445	611,445	611,445
Auditor				
Number of Non-Exempt Conveyances	1,279	1,171	1,273	1,456
Number of Exempt Conveyances	1,382	1,262	1,319	1,340
Number of Parcels Transferred	2,661	2,564	2,730	2,900
Number of Checks Issued	26,758	23,587	21,061	24,897
Treasurer				
Number of Parcels Billed	45,780	45,800	44,446	44,615
Number of Parcels Collected	43,750	41,800	43,490	40,490
Return on Portfolio Percentage	1.03	2.00	2.84	4.29
Prosecuting Attorney				
Number of Cases - Criminal	503	385	454	616
Board of Elections				
Number of Registered Voters	52,043	53,980	55,277	55,185
Number of Voters Last General Election	27,209	29,466	26,342	41,729
Percentage of Register Voters that Voted	52	55	48	76
Recorder				
Number of Deeds Filed	2,489	2,460	2,497	3,429
Number of Mortgages Filed	2,538	2,540	2,981	2,846
Number of Military Discharges Filed	93	71	68	70
Judicial				
Common Pleas				
Number of Civil Cases Filed	1,388	1,550	1,766	1,170
Number of Criminal Cases Filed	484	419	766	768
Number of Domestic Cases Filed	476	455	624	369
Number of Civil Stalking Protection Orders	130	120	177	64
Probate Court				
Number of Civil Cases Filed	1,182	1,153	1,156	1,167
Clerk of Courts				
Number of Civil Cases Filed	916	1,067	1,105	1,156
Number of Criminal Cases Filed	539	460	529	705
County Court				
Number of Civil Cases Filed	220	254	267	N/A
Number of Criminal Cases Filed	570	421	445	N/A
Number of Small Claims Cases Filed	26	31	28	N/A
Number of Traffic Cases	6,491	6,322	6,341	N/A
Huron Municipal Court				
Number of Civil Cases Filed	238	236	259	260
Number of Criminal Cases Filed	562	577	649	756
Number of Small Claims Cases Filed	33	36	33	117
Number of Traffic Cases	2,335	2,397	2,454	2,307
Sandusky Municipal Court				
Number of Civil Cases Filed	1,970	2,180	2,512	2,631
Number of Criminal Cases Filed	9,879	10,295	14,560	15,367
Number of Small Claims Cases Filed	532	548	649	645
Vermilion Municipal Court				
Number of Civil Cases Filed	469	539	523	523
Number of Criminal Cases Filed	623	732	780	823
Number of Small Claims Cases Filed	53	38	52	73
Number of Traffic Cases	2,892	3,283	2,642	3,053
Adult Probation				
Average Daily Case Load Per Officer	140	140	140	130
Average Number of Supervised Offenders	850	891	972	950

2007	2006	2005	2004	2003	2002
570	611	525	592	440	525
61	58	69	69	61	57
33	29	19	N/A	24	N/A
13,322	12,609	15,077	6,415	6,622	6,690
400	400	400	400	400	400
38	38	37	37	37	37
611,445	611,445	608,745	608,745	608,745	608,745
1,701	2,051	2,112	2,013	1,962	2,015
1,377	1,669	1,624	1,738	1,717	1,729
3,343	3,621	3,885	3,907	N/A	N/A
24,710	24,767	23,133	26,884	30,324	30,558
44,446	44,394	44,057	43,786	43,319	43,050
40,840	40,100	39,900	40,000	39,680	39,820
5.33	4.29	2.73	1.54	1.90	1.92
622	684	535	549	483	466
51,775	51,017	54,478	55,517	50,561	51,523
22,109	31,216	25,366	40,551	22,407	25,581
43	61	47	73	44	50
3,749	4,156	4,387	4,444	4,410	4,330
4,033	4,720	5,496	5,670	8,321	7,234
80	74	81	72	103	88
1,233	1,415	1,382	875	768	571
726	722	647	643	551	563
417	15	15	N/A	N/A	N/A
37	14	19	N/A	N/A	N/A
1,203	1,154	1,303	1,243	1,264	1,330
1,096	1,033	942	875	768	751
767	785	663	643	552	563
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	N/A	N/A	N/A
206	173	182	332	269	187
595	671	748	800	737	598
79	233	118	N/A	N/A	N/A
2,617	2,916	3,339	3,642	4,385	4,246
2,466	2,037	2,147	1,978	1,928	1,363
12,052	10,915	11,311	11,955	12,783	12,812
631	853	830	753	787	1,547
499	434	401	485	490	447
727	722	708	886	773	825
45	81	58	81	85	88
2,983	2,904	3,354	3,161	3,290	4,029
110	100	100	N/A	N/A	N/A
830	800	740	N/A	N/A	N/A

Erie County, Ohio  
 Operating Indicators by Program/Department  
 Last Ten Years  
 (continued)

	2011	2010	2009	2008
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	1,439	1,356	1,521	1,510
Law Library				
Number of Volumes in Collection	20,456	20,254	19,290	18,371
Public Safety				
Juvenile Detention Facility				
Average Daily Center Census	24	24	25	22
Sheriff				
Jail Operation				
Average Daily Jail Census	111	106	114	121
Prisoners Booked	3,888	3,870	4,285	4,428
Prisoners Released	2,855	3,773	4,294	1,196
Out of County Bed Dayes Used	N/A	N/A	391	3,311
Enforcement				
Number of Incidents Reported	16,173	14,503	14,788	16,019
Number of Citations Reported	1,721	1,265	1,346	1,645
Number of Papers Served	4,857	4,755	5,856	5,857
Number of Telephone Calls	11,069	71,358	N/A	70,667
Number of Transport Hours	3,328	3,328	4,160	4,160
Number of Court Security Hours	4,992	4,992	6,240	6,240
Coroner				
Number of Cases Investigated	174	103	103	46
Number of Autopsies Performed	25	79	39	46
Emergency Management				
Number of Emergency Responses	37	21	42	34
Public Works				
Engineer				
Miles of Roads Resurfaced	3	3	4	4
Miles of Roads With Chip Seal	16	26	68	80
Number of Bridges Replaced/Improved	3	5	23	2
Number of Culverts Replaced	4	4	12	5
Health				
Developmental Disabilities				
Number of Clients Enrolled - Children	467	327	257	247
Number of Clients Enrolled - Early Interventior	198	127	106	97
Number of Clients Enrolled - Preschool	53	51	39	39
Number of Clients Enrolled - School Age	216	149	112	111
Number of Clients Enrolled - Adults	312	229	219	212
Human Services				
Veteran Services				
Number of Clients Served	199	196	190	201
Amount of Benefits Paid to County Residents	\$241,238	\$205,339	\$207,927	\$206,649
Jobs and Family Services				
Average Client Count - Food Stamps	504	474	4,835	3,338
Average Client Count - Day Care	665	800	664	628
Average Client Count - WIA	163	683	1,622	65
Average Client Count - Heating Assistance	N/A	N/A	N/A	N/A
Average Client Count - Job Placement	142	614	258	84
Children's Services				
Average Client Count - Foster Care	50	60	90	110
Average Client Count - Adoption	6	3	6	4
Child Support Enforcement Agency				
Total Child Support Collected	\$15,913,478	\$15,665,984	\$16,070,144	\$16,771,324
Percentage Collected	69	68	69	70



2007	2006	2005	2004	2003	2002
1,656	1,636	1,502	1,671	1,689	1,863
17,836	N/A	N/A	N/A	N/A	N/A
23	23	20	22	15	15
116	98	93	96	93	102
4,603	4,277	4,494	4,519	4,148	4,422
4,587	4,298	4,477	4,506	N/A	4,451
1,012	N/A	N/A	N/A	N/A	153
15,865	17,410	15,837	13,663	13,085	13,413
2,074	2,471	2,003	1,734	1,611	1,709
5,691	6,348	6,112	6,208	6,313	6,004
77,205	54,613	15,947	5,610	8,755	11,029
4,160	4,160	4,160	4,160	4,160	4,160
6,240	6,240	6,240	6,240	6,240	6,240
51	28	61	N/A	N/A	N/A
32	28	47	N/A	N/A	N/A
52	39	52	61	49	40
3	13	9	6	9	9
48	44	N/A	N/A	N/A	N/A
8	12	9	4	2	N/A
4	3	1	3	2	1
210	315	334	278	266	256
87	76	90	70	69	75
43	104	108	85	94	82
80	135	136	123	103	99
212	221	237	216	212	193
174	172	183	194	219	199
\$165,397	\$181,825	\$170,310	\$206,973	\$207,898	\$139,227
152	196	204	200	198	189
521	437	400	358	485	497
62	73	93	54	106	39
46	7	44	32	16	6
101	88	214	79	135	21
115	103	193	164	N/A	150
4	5	19	5	2	7
\$16,544,083	\$16,859,318	\$17,019,350	\$17,053,902	\$16,561,054	\$16,233,877
70	68	67	66	64	63

(continued)

Erie County, Ohio  
 Operating Indicators by Program/Department  
 Last Ten Years  
 (continued)

	2011	2010	2009	2008
Economic Development				
CHIP Number of Projects	4	N/A	N/A	12
CDBG Number of Projects	5	5	6	5
Number of Related Infrastructure Projects	1	1	4	N/A
Sewer District				
Average Daily Sewage Treated	2,434,000	1,709,234	1,610,300	2,105,000
Number of Tap-Ins	49	50	21	33
Number of Customers	9,805	9,708	9,698	9,686
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	N/A	4,383,562	N/A	N/A
Number of Tap-Ins	75	66	93	86
Number of Customers	10,629	10,483	10,450	10,333
Care Facility				
Private Pay Average Daily Census	17	16	N/A	N/A
Medicare Average Daily Census	5	5	N/A	N/A
Medicare Managed Care Average Daily Census	N/A	2	N/A	N/A
Medicaid Average Daily Census	74	78	N/A	N/A
Hospice Average Daily Census	9	9	N/A	N/A
Conservation and Recreation - Erie Metroparks				
Number of Parks	10	10	10	10

Source: Erie County Departments and Offices

2007	2006	2005	2004	2003	2002
11	8	9	8	11	12
4	6	5	7	5	5
1	5	3	5	4	4
1,747	N/A	N/A	N/A	N/A	N/A
81	253	145	259	132	N/A
9,653	9,322	9,317	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
113	215	199	N/A	N/A	N/A
10,247	9,840	9,604	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
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
10	10	9	9	8	7

Erie County, Ohio  
 Capital Asset Statistics by Program/Department  
 Last Ten Years

	2011	2010	2009	2008	2007
General Government					
Legislative and Executive					
Administrative Office Space (square feet)					
Commissioners	5,712	5,712	5,712	5,712	5,712
Auditor	3,096	3,096	3,096	3,096	3,096
Treasurer	1,759	1,759	1,759	1,759	1,759
Prosecuting Attorney	3,576	3,576	3,576	3,576	3,576
Board of Elections	2,700	2,700	2,520	2,520	2,520
Recorder	3,096	3,096	3,096	3,096	3,096
Facilities	1,060	1,060	1,060	1,060	1,060
Veterans Services	1,325	1,325	1,325	1,325	1,325
IT/Data Processing	1,451	1,451	1,451	1,104	1,104
Human Services	26,236	26,236	26,236	26,236	26,236
Central Purchasing	1,200	1,200	1,200	1,200	1,200
Risk Management	525	525	525	525	525
Judicial					
Number of Courtrooms					
Common Pleas Court	3	3	3	3	3
Probate Court	1	1	1	1	1
Juvenile Court	4	4	4	4	4
Huron Municipal Court	1	1	1	1	1
Sandusky Municipal Court	1	1	1	1	1
Vermillion Municipal Court	1	1	1	1	1
Public Safety					
Patrol Vehicles	26	35	35	35	35
Jail Capacity	106	106	106	106	88
Detention Center Capacity	36	36	36	36	36
Emergency Management Response Vehicles	1	1	1	1	1
Public Works					
Centerline Miles of Roads	140	140	140	140	140
Number of Bridges	130	130	130	130	130
Number of Culverts	717	716	655	863	859
Vehicles	29	29	30	30	32
Health					
Developmental Disabilities Buildings	2	2	2	2	2
Developmental Disabilities Buses and Vans	18	18	16	18	19
Human Services					
Job and Family Services Vehicles	8	8	8	8	8
Veterans Services Vehicles	2	2	2	2	1
Conservation and Recreation					
Number of Parks	10	10	10	10	10
Sewer					
Number of Treatment Facilities	3	4	4	4	4
Number of Pumping Stations	39	37	37	37	37
Total Lines (in miles)	132	132	132	132	132
Water					
Total Lines (in miles)	311	311	311	311	311

Source: Erie County

2006	2005	2004	2003	2002
5,712	5,712	5,712	5,712	5,712
3,096	3,096	3,096	3,096	3,096
1,759	1,759	1,759	1,759	1,759
3,576	3,576	3,576	3,576	3,576
2,520	2,520	2,520	2,520	2,520
3,096	3,096	3,096	3,096	3,096
1,060	1,060	1,060	1,060	1,060
1,325	1,325	1,325	1,325	1,325
1,104	1,104	1,104	1,104	1,104
26,236	26,236	26,236	26,236	26,236
1,200	1,200	1,200	1,200	1,200
525	525	525	525	525
3	2	1	1	1
1	1	1	1	1
4	4	4	4	4
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
35	33	34	30	34
88	88	88	88	88
14	14	14	14	14
1	1	1	1	1
140	140	140	142	142
129	129	129	125	125
855	854	852	850	850
31	31	33	38	38
2	2	2	2	2
19	13	13	12	12
8	7	7	7	6
1	1	1	1	1
10	9	9	8	7
4	4	4	4	4
38	38	38	38	38
147	145	143	140	140
320	316	312	N/A	N/A

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# **Erie County, Ohio**

*Audit Report Letters*  
***December 31, 2011***

**COUNTY OF ERIE, OHIO**

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June 27, 2012

The Board of County Commissioners  
Erie County  
Sandusky, Ohio

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (County) as of and for the year ended December 31, 2011, and have issued our report thereon dated June 27, 2012, wherein we noted the County restated fund balances to account for the implementation of Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified a deficiency in internal control over financial reporting that we consider to be a material weakness and a deficiency that we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item #2011-01 to be a material weakness.

Erie County  
Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With Government Auditing Standards  
Page 2

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item #2011-02 to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items #2011-01, #2011-03, and #2011-04.

We noted certain matters that we reported to management of the County in a separate letter dated June 27, 2012.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

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

*Rea & Associates, Inc.*

June 27, 2012

The Board of County Commissioners  
Erie County  
Sandusky, Ohio

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT  
ON EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**Compliance**

We have audited the compliance of Erie County, Ohio (County) with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

**Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 the requirements that could have a direct and material effect on a major federal program to determine the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2011, and have issued our report thereon dated June 27, 2012, wherein we noted the County restated fund balances to account for the implementation of Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the County's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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

*Rea & Associates, Inc.*

COUNTY OF ERIE, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR <i>Pass-Through Grantor</i>	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed through the Ohio Department of Agriculture:</i>			
Child Nutrition Cluster:			
Non-Cash Assistance:			
National School Lunch Program(Food Distribution) (D)	10.555	222-1652	\$ 4,206
<i>Passed through the Ohio Department of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	074740-05PU	31,805
National School Lunch Program	10.555	074740-LLP4	59,212
Non-Cash Assistance:			
National School Lunch Program(Food Distribution) (D)	10.555	222-1652	4,419
Total Child Nutrition Cluster (C)			<u>99,642</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Supplemental Nutrition Assistance Program (SNAP)	10.561	G-1011-11-5032 / G-1213-11-0032	480,857
<b>Total U.S. Department of Agriculture</b>			<b><u>580,499</u></b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Direct:</i>			
2010 Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	OHLHB0476-10	48,231
2008 Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	OHLHB0398-08	1,231,471
Total Lead-Based Paint Hazard Control in Privately-Owned Housing			<u>1,279,702</u>
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants Cluster:			
2010 Community Housing Improvement Program	14.228	B-C-10-1AU-1	48,358
2010 Community Development Block Grants(E)	14.228	B-F-10-1AU-1	120,646
2009 Community Development Block Grants (E)	14.228	B-F-09-1AU-1	81,143
2008 Neighborhood Stabilization Program	14.228	B-Z-08-1AU-1	337,672
Total Community Development Block Grants Cluster			<u>587,819</u>
2010 CHIP Grant Home Investment Partnerships	14.239	B-C-10-1AU-2	108,919
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>1,976,440</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Direct:</i>			
Edward Byrne Memorial Formula Grant	16.579	2007-DD-BX-0137	189,966
Edward Byrne Memorial Justice Assistance Grant	16.738	2010-DJ-BX-0138	4,836
Edward Byrne Memorial Justice Assistance Grant	16.738	2011-DJ-BX-3496	21,977
<i>Passed through the Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant	16.738	2006-JG-LLV-V5349	10,126
Edward Byrne Memorial Justice Assistance Grant	16.738	2007-JG-LLV-V5350	6,951
Total Edward Byrne Memorial Justice Assistance Grant			<u>43,889</u>
Crime Victim Assistance/Discretionary Grant	16.582	2010-WF-VA5-8114	44,243
<i>Passed through the Ohio Attorney General's Office:</i>			
VOCA: 2010-2011	16.575	2011VAGENE046	63,624
SVAA: 2010-2011	16.575	2011SAGENE046	7,297
VOCA: 2011-2012	16.575	2012VAGENE046	8,566
SVAA: 2011-2012	16.575	2012SAGENE046	725
Total Crime Victim Assistance			<u>80,212</u>
<b>Total U.S. Department of Justice</b>			<b><u>\$ 358,310</u></b>

COUNTY OF ERIE, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Passed through the Area 7 Workforce Investment Board:</i>			
Employment Service Cluster:			
ARRA - One Stop Resource Sharing	17.207		\$ 7,861
ARRA - Wagner Peysner	17.207		5,317
One Stop Resource Sharing	17.801		1,915
Disabled Vets	17.801		1,354
One Stop Resource Sharing	17.804		202
Local Vets	17.804		122
Total Employment Service Cluster			16,770
Workforce Investment Act Cluster:			
WIA Adult	17.258		192,974
WIA Adult Administration	17.258		6,435
One Stop Resource Sharing	17.258		101
Total WIA Adult Program			199,510
WIA Youth ISY/OSY	17.259		149,832
WIA Youth ISY/OSY Administration	17.259		11,535
Total WIA Youth Activities			161,367
ARRA - Special Project	17.260		150,000
ARRA - WIA Dislocated Worker	17.260		61,747
Total WIA Dislocated Worker			211,747
WIA Dislocated Worker	17.278		227,794
WIA Dislocated Worker Administration	17.278		5,724
Total WIA Dislocated Worker Formula Grants			233,518
Total Workforce Investment Act Cluster			806,143
<b>Total U.S. Department of Labor</b>			<b>822,912</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	ERI-SGN-UPGD E100074	27,878
Highway Planning and Construction	20.205	ERI-CRS-DATA E110346	3,862
Highway Planning and Construction	20.205	ERI-CR 7-0.90	4,750
Highway Planning and Construction	20.205	ERI TR 0002 03.39 (Green Rd)	334,232
Total Highway Planning and Construction			370,723
<i>Passed through the Ohio Department of Public Safety:</i>			
High Visibility Enforcement Overtime	20.600/20.601	HVEO-2011-22-00-00-00544-00	24,118
High Visibility Enforcement Overtime	20.600/20.601	HVEO-2011-22-00-00-00315-00	4,016
Total HVEO			28,134
<b>Total U.S. Department of Transportation</b>			<b>398,857</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed through the Ohio Department of Health:</i>			
Early IDEA Cluster:			
Help Me Grow Part C	84.181		87,842
ARRA - Help Me Grow	84.393A		28,591
Total Early IDEA Cluster			116,433
<b>Total U.S. Department of Education</b>			<b>\$ 116,433</b>

COUNTY OF ERIE, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1011-11-5032 / G-1213-11-0032	\$ 49,572
Temporary Assistance for Needy Families	93.558	G-1011-11-5032 / G-1213-11-0032	724,434
Child Support Enforcement	93.563	G-1011-11-5032 / G-1213-11-0032	639,292
Child Care Block Grants Cluster:			
Quality Child Care and Administration	93.575	G-1011-11-5032 / G-1213-11-0032	74,649
Child Care Non-Administration	93.596	G-1011-11-5032 / G-1213-11-0032	49,610
Total Child Care Block Grants Cluster			<u>124,259</u>
Child Abuse Prevention Grant	93.590	G-1011-11-5032	2,000
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1011-11-5032 / G-1213-11-0032	28,557
Foster Care Title IV-E:			
Juvenile Court Administrative and Training	93.658	G-1011-06-0588	187,385
Juvenile Court Administrative and Training	93.658	G-1213-06-0161	30,993
Foster Care Maintenance (FCM)	93.658	G-1011-11-5032 / G-1213-11-0032	407,736
ARRA Foster Care Maintenance	93.658	G-1011-11-5032	6,074
IV-E Administration and Training	93.658	G-1011-11-5032 / G-1213-11-0032	75,459
Total Foster Care Title IV-E			<u>707,647</u>
Adoption Assistance:			
Non-recurring Adoption Assistance	93.659	G-1011-11-5032	456
IV-E Administration and Training	93.659	G-1011-11-5032 / G-1213-11-0032	123,481
Total Adoption Assistance			<u>123,937</u>
Social Services Block Grant	93.667	G-1011-11-5032 / G-1213-11-0032	794,124
Chafee Foster Care Independence Program	93.674	G-1011-11-5032 / G-1213-11-0032	6,667
Children's Health Insurance Program (CHIP)	93.767	G-1011-11-5032	3,865
Medical Assistance Program	93.778	G-1011-11-5032 / G-1213-11-0032	290,684
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program			
ARRA - Enhanced Federal Matching Funds	93.778		27,546
Medicaid Administrative Claiming (MAC)	93.778		202,695
Total Medical Assistance Program			<u>230,241</u>
Memo Total - All Medicaid Assistance Programs			<u>520,925</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>3,725,279</u></b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Homeland Security Grant Program	97.067	2010-SS-T0-0012	25,747
<b>Total U.S. Department of Homeland Security</b>			<b><u>25,747</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>\$ 8,004,478</u></b>

The accompanying notes are an integral part of this schedule.

**COUNTY OF ERIE, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2011**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting. Timing differences between awarding agencies' records and the County's records may occur.

**NOTE B – SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the U.S. Department of Housing and Urban Development, the U.S. Department of Labor, and the U.S. Department of Health and Human Services, to other governments or not-for-profit agencies (sub-recipients). As described in Note A, the County records expenditures of Federal awards to sub-recipients when paid in cash.

The sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring sub-recipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C – CHILD NUTRITION CLUSTER**

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

**NOTE D – FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the fair value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

**NOTE E – 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 and to eligible persons and to rehabilitate homes. 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 Federal Awards Expenditures Schedule (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.



**COUNTY OF ERIE, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
YEAR ENDED DECEMBER 31, 2011**

**NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS (CONTINUED)**

These loans are collateralized by mortgages on the property. At December 31, 2011, the gross amount of loans outstanding under this program was \$234,332.

Beginning loans receivables balance as of January 1, 2011	\$ 211,510
New loans issued during 2011	50,000
Loan principal repaid on loans issued prior to 2011	27,178
Loans written off	<u>0</u>
Ending loans receivable balances as of December 31, 2011	<u>\$ 234,332</u>
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$ 46,384

**NOTE F – 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.

**NOTE G – MEDICAID ADMINISTRATIVE CLAIMING/WAIVER ADMINISTRATIVE CLAIMING ADJUSTMENTS**

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA #93.778) in the amount of \$14,264. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods.

**COUNTY OF ERIE, OHIO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133, Section .505  
DECEMBER 31, 2011**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
--

(d) (1) (i)	Type of Financial Statement Opinion	Unqualified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d) (1) (ii)	Were there any other significant deficiency conditions reported at the financial statement level (GAGAS)?	Yes
(d) (1) (iii)	Were there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any other significant deficiencies reported for major federal programs?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unqualified
(d) (1) (vi)	Are there any reportable findings under Section .510?	No
(d) (1) (vii)	Major Programs (list):	
	SNAP	CFDA #10.561
	Lead-Based Paint Hazard Control	CFDA #14.900
	CDBG Cluster	CFDA #14.228
	Workforce Investment Act Cluster	CFDA #17.258, 17.259, 17.260, 17.278
	Highway Planning and Construction	CFDA #20.205
	Foster Care Title IV-E	CFDA #93.658
	Temporary Assistance for Needy Families	CFDA #93.558
	Child Support Enforcement	CFDA #93.563
	Social Services Block Grant (Title XX)	CFDA #93.667
	Medicaid Cluster	CFDA #93.778
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: All Others
(d) (1) (ix)	Low Risk Auditee?	No

COUNTY OF ERIE, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
OMB CIRCULAR A-133, Section .505  
DECEMBER 31, 2011

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

**FINDING #2011-01**

**Material Weakness/Material Non-Compliance – Bank Reconciliation and Unclaimed  
Funds Listing – Clerk of Courts**

**Criteria:** A necessary step in the internal control over financial reporting is to reconcile the cash balance of the bank and to the cash balance in the accounting records. Ohio Rev. Code section 1907.20 (D) states, in part, that on the first Monday in January each year, the clerk shall make a list of the titles of all cases in the county court that were finally determined more than one year past in which there remains unclaimed in the possession of the clerk any funds, or any part of a deposit for security of costs not consumed by the costs in the case. The clerk shall give notice of the moneys to the parties entitled to them or to their attorneys of record and all moneys remaining unclaimed on the first day of April of each year shall be paid by the clerk to the county treasurer.

**Condition:** The Clerk of Courts Legal Department has been unable to reconcile the court bank accounts during fiscal year 2011. The Clerk of Courts was also unable to create a complete and accurate unclaimed funds listing, and therefore was unable to make the required payments to the county treasurer by the required date stated above.

**Cause:** During fiscal year 2000, the Clerk of Courts computerized the court records. The open court cases prior to fiscal year 2000 were not completely entered into the Court system. The former clerk of courts maintained a manual reconciliation of the open items not entered into the system in order to reconcile the court bank accounts and create the unclaimed funds listing. During 2011, the former clerk of courts passed away and the manual reconciliation records were not provided to her successor. Without a complete open items listing the county bank accounts cannot be accurately reconciled and a complete unclaimed funds listing cannot be created. The acting clerk of courts hired an additional employee with accounting experience to assist in the reconciliation process. However, due to a lack of man power a complete open items listing has not been created.

**Potential Effect:** Without a complete and timely bank reconciliation, the Clerk of Court's internal control is weakened, which could hinder the detection of errors or irregularities by the County's management in a timely manner. In addition, the lack of a complete unclaimed funds listing resulted in significant bank account balances which increases the risk of fraud. Incomplete records can also lead to funds not being properly disbursed to the various parties in which the funds are due.

**Recommendation:** We recommend the County take all steps necessary to create complete and accurate records in the Clerk of Courts Legal Department. All open court cases should be properly entered into the court system to ensure a complete open items listing can be created. Once a complete open items listing is created, the Clerk of Courts should be able to accurately reconcile the court bank accounts and create a complete unclaimed funds listing.

**Management Response:** The Clerk of Courts has been in contact with the North Central Ohio Regional Director of the Ohio Attorney General's Office in regards to these matters. They have agreed the first step to correct the issues is to continue to enter the unreconciled unclaimed funds into the court system. The Clerk of Courts has hired an additional deputy clerk and employees have begun to volunteer unpaid time on weekends to ensure the necessary steps are taken. The unreconciled unclaimed funds date back to the 1970s and have not been properly reconciled for several years. This issue was created over a period of several years and will take time to resolve.

COUNTY OF ERIE, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
OMB CIRCULAR A-133, Section .505  
DECEMBER 31, 2011

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

**FINDING #2011-02**

**Significant Deficiency – Care Facility Write-off Policies and Procedures**

**Criteria:** Formal policies and procedures for determining the collectability of accounts receivable and posting write-offs in the accounting system are essential to ensuring the accounts receivable balance is accurate.

**Condition:** The Erie County Care Facility (ECCF) does not have formal policies or procedures for writing-off delinquent accounts. The ECCF bills Medicare, Medicaid and various insurance companies which commonly result in write-offs. The ECCF does not have formal procedures for entering these write-offs into the accounting system.

**Cause:** The ECCF continuously attempts to collect on all delinquent accounts through various activities such as phone calls, emails, letters, and billing secondary insurance companies, therefore management has never adopted a formal policy for writing-off uncollectible amounts.

**Potential Effect:** The lack of formal policies and procedures increases the risk of misstated accounts receivable due to an inaccurate estimate of the amount that is uncollectible. Formal policies and procedures for collecting delinquent accounts can increase the likelihood of collection.

**Recommendation:** We recommend the ECCF adopt formal policies and procedures for attempting to collect delinquent accounts and posting write-offs to the accounting system. This policy should include specific timelines for actions to be taken including turning over the delinquent account to the County Prosecutor’s office.

**Management Response:** The Finance Director of the Care Facility will draft a policy in fiscal year 2012 regarding delinquent accounts and have it implemented by the end of the year.

**FINDING #2011-03**

**Material Non-Compliance –  
Expenditures in Excess of Appropriations**

**Criteria:** Ohio Rev. Code sections 5705.41 (B) and (D) prohibit a subdivision or taxing unit from expending money unless it has been appropriated.

**Condition:** During the performance of audit procedures, we noted the following fund had expenditures plus encumbrances exceeding appropriations:

	<u>Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
Landfill Fund			
Debt Service			
Payment to Refunded bond Escrow Agent	\$ -	\$ 8,772,678	\$ 8,772,678

**Cause:** During fiscal year 2011, the County refunded Landfill general obligation debt. The County did not include the payment to the escrow agent in their annual appropriations.

**Potential Effect:** Failure to monitor budgetary expenditures and appropriations could result in unauthorized expenditures.

COUNTY OF ERIE, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
OMB CIRCULAR A-133, Section .505  
DECEMBER 31, 2011

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

**FINDING #2011-03 (Continued)  
Material Non-Compliance –  
Expenditures in Excess of Appropriations**

**Recommendation:** We recommend the County compare expenditures and encumbrances to appropriations in all funds which are legally required to be budgeted, at the legal level of control, prior to making expenditure commitments, and make all necessary adjustments to the amounts appropriated to ensure compliance with the above requirements. This comparison, and amendment if necessary, should be completed on a monthly basis at a minimum.

**Management Response:** The landfill bond refunding was not posted on the County's cash basis financial system, but it was picked up on our audited financial statements. The County's Finance Director will submit to the County Auditor's Office the appropriate paperwork to have any debt refunding properly recorded in the County's financial system.

**FINDING #2011-04  
Material Non-Compliance – Negative Fund Balance**

**Criteria:** Ohio Rev. Code section 5705.10 (H) states, in part, that money paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund cash balance indicates that money from one fund was used to cover expenses of another fund.

**Condition:** During the performance of audit procedures, we noted the CHIP Special Revenue Fund had a negative cash fund balance in the amount of \$515,073.

**Cause:** The CHIP Special Revenue Fund is funded by a federal reimbursement grant. As of December 31, 2011 the County made qualified expenditures from this fund that were not reimbursed prior to fiscal year end.

**Potential Effect:** A negative cash fund balance indicates that money from one fund was used to cover expenses of another fund contrary to the requirements of Ohio Rev. Code section 5705.10 (H).

**Recommendation:** We recommend the County monitor fund activity to prevent future expenditures in excess of available resources. In cases where additional funds are required, the resources should either be transferred or advanced to the fund in accordance with the Ohio Rev. Code and Auditor of State Bulletin 97-003.

**Management Response:** The Finance Director and Chief Fiscal Officer will monitor negative fund balances throughout the year and take any necessary steps to correct the fund balance.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None Noted.

COUNTY OF ERIE, OHIO

SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2011

Finding Number	Finding Summary	Fully Corrected?	Noted Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2010-1	Bank Reconciliations and Misappropriation	Yes	
2010-2	Adjusting Entries	Yes	
2010-3	Reconciliations and Supervisory Review	Yes	
2010-4	Schedule of Expenditures of Federal Awards	Yes	
2010-5	Cash Management	Yes	
2010-6	Allowable Activities/Costs and Equipment and Real Property Management	Yes	
2010-7	Reporting	Yes	
2010-8	Cash Management - Lead Based Paint Hazard Control	Yes	
2010-9	Eligibility	Yes	



# Dave Yost • Auditor of State

## ERIE COUNTY FINANCIAL CONDITION

### ERIE COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 28, 2012