



ERIE COUNTY
Sandusky, Ohio

REPORTS ISSUED PURSUANT TO
THE OMB CIRCULAR A-133
December 31, 2010



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Erie County, prepared by Clifton Gunderson LLP, for the audit period January 1, 2010 through December 31, 2010. 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

October 18, 2011

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**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**

Board of County Commissioners
Erie County
Sandusky, Ohio

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 (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2011. 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

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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity'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 deficiencies, 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 certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 deficiencies described as Items 2010-1 and 2010-2 in the accompanying schedule of findings and questioned costs to be material weaknesses.

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 considered the deficiency described as Item 2010-3 in the accompanying schedule of findings and questioned costs, to be a significant deficiency.

Board of County Commissioners
Erie County

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 statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County in a separate letter dated July 29, 2011.

The County's responses to the findings identified in our audit are included 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 the Audit Committee, management, the Board of County Commissioners, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Clifton Gunderson LLP

Toledo, Ohio
September 28, 2011

**Independent Auditor's Report on Compliance with
Requirements that Could Have a Direct and Material Effect on
Each Major Program and on Internal Control Over Compliance
and Schedule of Expenditures of Federal Awards
in Accordance With OMB Circular A-133**

Board of County Commissioners
Erie County
Sandusky, Ohio

Compliance

We have audited Erie County's (the County) compliance 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, 2010. 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 on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questions costs at Items 2010-6, 2010-7, 2010-8, and 2010-9.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 entity's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control 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 discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Items 2010-4 and 2010-5 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Items 2010-8 and 2010-9 to be significant deficiencies.

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 Erie County as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2011, which contains unqualified opinions 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 basic financial statements. The 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 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 understatements 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.

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 the Audit Committee, management, the Board of County Commissioners, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Clifton Gunderson LLP

Toledo, Ohio
September 28, 2011 except for the Schedule of
Expenditures of Federal Awards, as to
which the date is July 29, 2011

ERIE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010

| Federal Grantor/PassThrough Grantor/ Program or Cluster Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|---|---------------------------|---|-------------------------|
| U.S. Department of Agriculture | | | |
| Passed Through Ohio Department of Agriculture: | | | |
| Child Nutrition Cluster: | | | |
| National School Lunch Program | 10.555 | 222-1652 | \$ 626 |
| National School Lunch Program | 10.555 | 605961-LLP4-2010/2011 | 1,141 |
| Passed Through Ohio Department of Education: | | | |
| Child Nutrition Cluster: | | | |
| School Breakfast Program | 10.553 | 074740-05PU | 27,600 |
| National School Lunch Program | 10.555 | 222-1652 | 14,382 |
| National School Lunch Program | 10.555 | 074740-LLP4 | 50,661 |
| Total Child Nutrition Cluster | | | <u>94,410</u> |
| Passed Through Ohio Department of Jobs and Family Services: | | | |
| SNAP Cluster: | | | |
| ARRA – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | G-1011-11-5032 | 22,973 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs) | 10.561 | G-1011-11-5032 | 379,364 |
| Total SNAP Cluster | | | <u>402,337</u> |
| Total U.S. Department of Agriculture | | | <u>\$ 496,747</u> |
| U.S. Department of Housing and Urban Development | | | |
| Lead Based Paint Hazard Control Grant | 14.900 | OHLHB0 398-08 | \$ 956,376 |
| Passed through the Ohio Department of Development: | | | |
| Small Cities Cluster: | | | |
| FY 2008 Neighborhood Stabilization Grant | 14.228 | B-Z-08-1AU-1 | 549,515 |
| FY 2009 CDBG Formula Grant | 14.228 | B-F-09-021-1 | 83,447 |
| FY 2008 CDBG Formula Grant | 14.228 | B-F-08-021-1 | 56,221 |
| Total Small Cities Cluster | | | <u>689,183</u> |
| Total U.S. Department of Housing and Urban Development | | | <u>\$ 1,645,559</u> |
| U.S. Department of Justice | | | |
| Wraparound Service Coordination Program | 16.579 | 2007-DD-BX-0137 | \$ 236,466 |
| Passed through the Ohio Department of Public Safety: | | | |
| AARA – Edward Bynre Memorial Justice Assistance Grant | 16.804 | 2009-SB-B9-0110 | 10,383 |
| DV Advocacy and Awareness | 16.582 | 2009-WF-VA5-8114 | 41,576 |
| Passed through the Ohio Attorney General's Office: | | | |
| VOCA: 2010-2011 | 16.582 | 2011-VAGENE-046 | 19,464 |
| SVAA: 2010-2011 | 16.582 | 2011-SAGENE-046 | 957 |
| VOCA: 2009-2010 | 16.582 | 2010-VAGENE-046 | 77,392 |
| SVAA: 2009-2010 | 16.582 | 2010-SAGENE-046 | 8,509 |
| Total CFDA 16.582 | | | <u>147,898</u> |
| Total U.S. Department of Justice | | | <u>\$ 394,747</u> |

ERIE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010

| Federal Grantor/PassThrough Grantor/ Program or Cluster Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|--|---------------------------|---|-------------------------|
| U.S. Department of Labor | | | |
| Passed Through Area 7 Workforce Investment Board | | | |
| Employment Service Cluster: | | | |
| One Stop Resource Sharing | 17.207 | | \$ 14,251 |
| One Stop Resource Sharing | 17.801 | | 3,717 |
| One Stop Resource Sharing | 17.804 | | 268 |
| Total Employment Service Cluster | | | <u>18,236</u> |
| Workforce Investment Act Cluster: | | | |
| WIA Adult Admin. | 17.258 | | 16,617 |
| WIA Adult Program | 17.258 | | 225,949 |
| ARRA – WIA Adult Program | 17.258 | | 87,155 |
| ARRA – Project Hire | 17.258 | | 4,602 |
| One Step Resource Sharing | 17.258 | | 124 |
| Sub-Total CFDA 17.258 | | | <u>334,447</u> |
| WIA Youth Administration | 17.259 | | 339 |
| WIA Youth Administration | 17.259 | | 149,243 |
| ARRA – WIA Youth Program | 17.259 | | 83,756 |
| Sub-Total CFDA 17.259 | | | <u>233,338</u> |
| WIA Dislocated Workers Administration | 17.260 | | 27,465 |
| WIA Dislocated Worker | 17.260 | | 172,940 |
| Rapid Response | 17.260 | | 350,000 |
| ARRA – Rapid Response | 17.260 | | 13,914 |
| CAA Demo Grant | 17.260 | | 704 |
| ARRA – Dislocated Worker | 17.260 | | 242,420 |
| Sub-Total CFDA 17.260 | | | <u>807,443</u> |
| Total WIA Cluster | | | <u>1,375,228</u> |
| Total U.S. Department of Labor | | | <u>\$ 1,393,464</u> |
| U.S. Department of Transportation | | | |
| Passed through Ohio Department of Transportation: | | | |
| Highway and Construction | 20.205 | | \$ 69,774 |
| Total U.S. Department of Transportation | | | <u>\$ 69,774</u> |
| U.S. Department of Education | | | |
| Passed through the Ohio Department of Health: | | | |
| Early Idea Cluster | | | |
| Help Me Grow Part C | 84.181 | 22-1-003-1-EC-10/11 | \$ 88,820 |
| ARRA – Help Me Grow | 84.393A | 02210021HA0111 | 65,270 |
| Total U.S. Department of Education | | | <u>\$ 154,090</u> |
| U.S. Election Assistance Commission | | | |
| Passed Through Ohio Secretary of State: | | | |
| HAVA Title II, 251 Funds | 90.401 | | \$ 1,358 |
| Total U.S. Election Assistance Commission | | | <u>\$ 1,358</u> |

ERIE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010

| Federal Grantor/PassThrough Grantor/ Program or Cluster Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|--|---------------------------|---|----------------------------|
| U.S. Department of Health and Human Services | | | |
| Passed Through Ohio Department of Job and Family Services: | | | |
| Promoting Safe and Stable Families | 93.556 | G-1011-11-5032 | \$ 54,772 |
| Child Welfare State Grants | 93.645 | G-1011-11-5032 | 21,030 |
| Foster Care Title IV-E | 93.658 | G-1011-11-5032 | 502,783 |
| Adoption Assistance IV-E | 93.659 | G-1011-11-5032 | 190,212 |
| One Children's Trust Fund | 93.669 | G-1011-11-5032 | 1,848 |
| Chaffee Foster Care Independence Program | 93.674 | G-1011-11-5032 | 12,120 |
| TANF Cluster: | | | |
| Temporary Assistance for Needy Families | 93.558 | G-1011-11-5032 | 2,210,477 |
| ARRA – Temporary Assistance for Needy Families | 93.714 | G-1011-11-5032 | 194,971 |
| Total TANF Cluster | | | <u>2,405,448</u> |
| Child Support Enforcement | 93.563 | G-1011-11-5032 | 591,223 |
| ARRA – Child Support Enforcement | 93.563 | G-1011-11-5032 | 128,600 |
| Total CFDA #93.563 | | | <u>719,823</u> |
| CCDF Cluster: | | | |
| Child Care and Development Block Grant | 93.575 | G-1011-11-5032 | 4,564 |
| Child Care Mandatory and Matching | 93.596 | G-1011-11-5032 | 96,066 |
| Total CCDF Cluster | | | <u>100,630</u> |
| Social Services Block Grant | 93.667 | G-1011-11-5032 | 559,088 |
| Title XX Block Grant | 93.667 | | 35,443 |
| Total CFDA #93.667 | | | <u>594,531</u> |
| Medical Cluster: | | | |
| Medical Assistance Program | 93.778 | G-1011-11-5032 | 232,355 |
| ARRA – Enhanced Federal Matching Funds | 93.778 | | 58,317 |
| Total Medicaid Cluster | | | <u>290,672</u> |
| Total U.S. Department of Health and Human Services | | | <u><u>\$ 4,893,869</u></u> |
| U.S. Department of Homeland Security | | | |
| Passed through the Ohio Emergency Management Agency | | | |
| Northern Border Initiative | 97.067 | | <u>\$ 59,531</u> |
| Total U.S. Department of Homeland Security | | | <u><u>\$ 59,531</u></u> |
| Total Expenditure of Federal Awards | | | <u><u>\$ 9,109,139</u></u> |

The accompanying notes are an integral part of this schedule.

ERIE COUNTY, OHIO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2010

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - CHILD NUTRITION CENTER

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

**NOTE 3 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING
LOAN PROGRAMS**

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

These loans are collateralized by equipment and other assets. At December 31, 2010, the gross amount of loans outstanding under this program was \$211,510.

This information is an integral part of the accompanying schedule.

**ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(s) identified that are not considered to be material weaknesses? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? X yes no
- Significant deficiency(s) identified that are not considered to be material weakness(es)? X yes none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? X yes no

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|---------------------------|--|
| 10.561 | * Supplemental Nutrition Assistance Program (SNAP) Cluster |
| 14.228 | Small Cities Cluster |
| 14.900 | Lead Based Paint |
| 17.258, 17.259 and 17.260 | * Workforce Investment Act (WIA) Cluster |
| 93.558 and 93.714 | * Temporary Assistance for Needy Families |
| 93.563 | * Child Support Enforcement |
| 93.658 | * Foster Care Title IV-E |
| 93.659 | * Adoption Assistance |
| 93.667 | * Social Services Block Grant (Title XX) |
| 93.778 | * Medical Assistance Program (Medicaid) |

* Program administered by Erie County Department of Jobs and Family Services

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? yes X no

**ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Section II – Financial Statement Findings

Reference 2010-1 – Bank Reconciliations and Misappropriation

Criteria

Accurate bank reconciliations are a key component of internal controls.

Condition

While bank reconciliations were completed timely on a monthly basis during 2010, there were significant unreconciled differences which carried forward from 2009 and prior. As a result, the County retained Local Government Services to reconcile cash and during the process, it was discovered that an employee was misappropriating cash from the Treasurer's office. The Auditor of the State of Ohio (AOS) was contacted and they conducted a special audit which identified departmental pay-ins totalling \$146,592, which were unaccounted for in the Treasurer's records, and the accompanying funds were not deposited.

Effect

In September 2010, a finding for recovery was issued by AOS against this former employee who has already been terminated by the County.

Recommendation

Management has appropriately addressed the issue.

County's Response

The County has implemented a new financial system, effective January 1, 2010. Bank reconciliations were performed for all months in 2010, and all variances were able to be accounted for.

ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED

Section II – Financial Statement Findings, Continued

Reference 2010-2 – Adjusting Entries

Criteria

Accurate financial statements, both annual and interim, are necessary to measure performance, ensure compliance with grantors requirements, and to make informed decisions.

Condition

During the 2010 cash to accrual conversion and Comprehensive Annual Financial Statement (CAFR) compilation, several prior period adjustments were recorded to the government wide and business type funds including:

- Total governmental activities was decreased by approximately \$5.7 million for corrections to capital assets and receivables.
- Total business-type activities net assets was increased approximately \$260,000 for corrections to capital assets.

Effect

These adjustments resulted in restatements to the beginning of the year net assets to the government wide and business type funds, respectively.

Recommendation

We recommend that all receivable and fixed assets accounts be reviewed for accuracy and that they are recorded in the proper fund.

County Response

The restatements were due to a new fixed asset software getting implemented in 2010. The prior software did not record detail of roads and bridges. With the new software, roads and bridges were entered in. The entire amount of infrastructure could not be accounted for in the old system, and restatements were necessary in order for the new software to reconcile to the supporting documentation.

**ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED**

Section II – Financial Statement Findings, Continued

Reference 2010-3 – Reconciliations and Supervisory Review

Criteria

Timely completion of reconciliations and supervisory review is a key component of internal controls.

Condition

- There is no review of the property valuations once they are entered into the system by the real estate supervisor.
- There is no review of the estimated useful lives for capital assets once entered into the system.
- Monthly care facility census reports are prepared but not signed or dated by the preparer and reviewer.
- An accounts receivable listing by zone is completed at Department of Environmental Services (DOES). The supervisor then prepares an AR summary for review; however, neither the preparer or reviewer sign or date the reports.

Effect

The effectiveness of controls is significantly comprised when reconciliations are not being completed and reviewed in a timely manner, or documentation of such review is not completed. This increases the risk of misstatements in financial reporting and possible misappropriation of County assets.

Recommendation

We recommend County management review current reconciliations and review policies and procedures and staff prioritization to ensure reconciliations are completed and appropriately reviewed.

County Response

We have implemented the following procedures in response to the conditions discussed above:

- The County Auditor has implemented a new process that involves having someone review changes once they have been input into the system.
- The Chief Fiscal Officer will review all assets entered into the system by the Fiscal Officer II, which will be evidenced by signing off on the additions once they are input.
- As of September 30, 2011, the preparer and the reviewer will sign and date the final copy of each facility monthly status. Any changes that are made after the fact will be initialed and dated. We will also go back and verify the census reports for January through August 2011, and then sign and date them with the current date.
- DOES will add a signature and date block to this report.

**ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED**

Section III – Federal Award Findings and Questioned Costs

Reference 2010-4 – Schedule of Expenditures of Federal Awards

All Federal Grants

Criteria

The Schedule of Expenditures of Federal Awards (SEFA) should accurately capture current year expenditures for all federal grants and awards.

Condition

As in prior years, the schedule of expenditures of federal awards did not accurately state program expenditures for various programs as summarized below:

- Lead Paint Hazard Control Program (CFDA 14.900): Local costs representing the match portion of the grant requirement were included in the reported federal expenditures causing an overstatement of \$4,700.
- Help Me Grow (Part C) (CFDA 84.181): Expenditures were double counted and included the state match portion causing an overstatement of \$209,360.
- Help Me Grow ARRA (CFDA 84.393A): Expenditures were double counted and included the state match portion causing an overstatement of \$111,382.
- Medicaid – Enhanced FMAP Program (CFDA 93.778): Expenditures were not properly reported on the SEFA in the correct year causing an overstatement of \$16,690.
- Medicaid(CFDA 93.778): Spend down monies from come Medicaid recipients are collected on behalf of the state for benefits paid by the state and are not to be considered federal dollars. The amounts were included in the reported federal expenditures causing an understatement of \$67,195.

Questioned Costs

None.

Effect

An accurate schedule of expenditures of federal awards is essential for ensuring the County's compliance with federal grant requirements. In addition, the determination of major programs to be audited in the annual OMB Circular A-133 audit could be adversely effected and lead to the erroneous inclusion or exclusion of a major program.

**ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED**

Section III – Federal Award Findings and Questioned Costs, Continued

Reference 2010-4 – Schedule of Expenditures of Federal Awards, Continued

Recommendation

We again recommend that County management implement preparation and review procedures to ensure the accuracy and completeness of the schedule of expenditures of federal awards. Procedures should include communication and training if necessary to the different departments to ensure proper reporting of federal expenditures. In addition, management should establish general ledger accounts to separately classify federal and non-federal matching dollars when applicable.

County's Response

The Auditor's office will look into providing or recommending training opportunities for County departments to ensure they are reporting federal expenditures correctly. Also, creating new general ledger accounts will be reviewed to see if that would be beneficial for departments when they report their federal expenditures.

Reference 2010-5 – Cash Management

All Federal Grants

See details at finding 2010-1 in Section II – Financial Statement Findings.

ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED

Section III – Federal Award Findings and Questioned Costs, Continued

Reference 2010-6 – Allowable Activities/Costs And Equipment and Real Property Management

Passed-through the Ohio Department of Jobs and Family Services
Programs administered by the County Department of Jobs and Family Services
CFDA – Page 10, “Identification of Major Programs” Section

Criteria

Circular A-87, 2 CFR 225, Appendix B and Ohio Administrative Code Section 5101:9-4-11 (c): The components of allowable rental costs under less-than-arms-length transactions are depreciation and use allowances, maintenance, taxes, insurance and interest on related debt. The depreciation is to be based on the acquisition cost of assets, excluding cost of land. The expected useful life used should be the same as that for financial reporting purposes by the County auditor. Depreciation and use allowances are a means of allocating the cost of fixed assets to those benefiting from asset use.

Condition

The term serial bonds issued for the building and building addition of the Health Building, which is currently occupied by the Erie County Department of Jobs and Family Services (JFS), is less than the expected useful life of the building which is being depreciated over 50 years. The bonds were issued in 1987 and 1994 and mature in 2012 and 2014. Since inception, JFS has been reimbursing the county auditor based on the debt service requirements. In addition, there are other equipment and land improvements (in excess of \$5,000) that have been accounted for in the same manner (acceleration of the expenditures).

These reimbursements have been recorded as federal expenditures and allocated to the different federal programs through the FTE and Random Moment Sampling (RMS) allocation process. These allocations change on a quarterly basis. Therefore, it is not feasible to calculate the known and likely questioned cost outside the period being audited.

Questioned Costs

When collectively taking into consideration, questioned costs pertaining to the assets in question exceeded \$64,000 in 2010. Rental payments for the Health Building comprised \$60,000 of the total questioned costs. Prior to 2010, the likely questioned costs related to the Health Building far exceeds this amount based on the length in time in which JFS has been accelerating payments.

**ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED**

Section III – Federal Award Findings and Questioned Costs, Continued

**Reference 2010-6 – Allowable Activities/Costs And Equipment and Real Property
Management, Continued**

Effect

Accelerated capturing of federal expenditures creates a known and likely questioned cost, and is deemed unallowable under Circular A-87.

Recommendation

We again recommend the County should correct the amount being charged based on the depreciation schedule over the useful life of the assets. Based on the liability created from the accelerated expenditures, the County should contact the Ohio Department of Jobs and Family Services regarding this issue to determine the treatment and potential repayment of the questioned costs. There needs to be communication between JFS and the Finance Department regarding what is allowable and unallowable on current and future reimbursements that are to be recorded and funded by federal expenditures from programs administered by JFS.

County's Response

As of January 1, 2011, this has been corrected.

**ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED**

Section III – Federal Award Findings and Questioned Costs, Continued

Reference 2010- 7 – Reporting

Passed-through the Ohio Department of Jobs and Family Services
Social Services Block Grant (Title XX)
CFDA 93.667

Criteria

Administrative Procedures Manual Section 5501 requires Form 04282 to be submitted to the Ohio Department of Jobs and Family Services no later than 45 calendar days following the end of the quarter.

Condition

For all four quarters in 2010, Form 04282 was not submitted by the required deadline, nor did it reflect who prepared or reviewed the form prior to submission.

Questioned Costs

None.

Effect

Not submitting the required reports timely could adversely effect funding received and awarded to the County. There is no audit trail to support that the report was reviewed by an individual independent of the preparer.

Recommendation

The County Jobs and Family Services Department should establish controls to ensure compliance with the reporting requirements. The timely filing of financial reports allows those utilizing those reports to have access to needed information in a timely fashion. We further recommend that the County implement a policy requiring both the preparer and reviewer to document their preparation and review of this form.

County's Response

The Agency has been practicing for the last three reporting periods (beginning January 2011) that the supervisor would task out the report's due date to the preparer of the report. The report is then turned in by the preparer to the supervisor for review to ensure document completion and accuracy of data. Both the preparer and reviewer sign off on the report. The preparer then has authorization to submit the report electronically to ODJFS. A copy of the report is placed in the Deputy Director of Children Services door. The Deputy Director then submits a copy to the Deputy Director of Finance. This procedure should ensure the timely submittal of each quarterly 4282 report.

**ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED**

Section III – Federal Award Findings and Questioned Costs, Continued

Reference 2010-8 – Cash Management

Lead Based Paint Hazard Control Grant
CFDA 14.900

Criteria

Incurred costs shall be reimbursed through HUD's Line of Credit Control System (LOCCS) using the electronic Voice Response System (VRS). The grantee shall submit the original vouchers for work performed to the Government Technical Representative and the voucher shall be supported by a detailed breakdown of the cost(s) claimed.

Condition

A LOCCS VRS Request Voucher for Grant Payment was submitted to HUD in advance of review of reimbursement invoices by the Program Manager, Finance Manager and Program Director.

Questioned Costs

None.

Effect

The costs claimed for reimbursement could have included unallowable costs in accordance with OMB A-87 and the Notice of Funding Availability (NOFA) for HUD's Fiscal Year (FY) 2010 Lead-Based Paint Hazard Control Grant Program.

Recommendation

We recommend that management review the procedures and controls in place developed in accordance with the Work Plan submitted to the Department of Housing and Urban Development to ensure that invoices are reviewed in a timely manner so accurate draw requests can be made through HUD's Line of Credit Control System (LOCCS).

County's Response

Invoices will be reviewed prior to LOCCS draw.

**ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED**

Section III – Federal Award Findings and Questioned Costs, Continued

Reference 2010-9 – Eligibility

Passed-through by the Ohio Department of Jobs and Family Services
Temporary Assistance for Needy Families
CFDA # 93.714

Criteria

The Prevention, Retention and Contingency (PRC) Program is designed to provide benefits and services to needy families and low-income employed families who are in need of help with essential supports to move out of poverty and become self-sufficient. These supports include non-recurrent, short-term, crisis-oriented benefits and on-going services that are directly related to the four purposes of the TANF program (reference 45 CFR 260.20) which do not meet the federal definition of assistance. Eligibility for PRC is dependent upon the Assistance Group's (AG's) demonstration and verification of need for financial assistance and/or services. In order for eligibility to be determined, the income of the AG must be compared to the economic need standards that are based upon federal poverty guideline measures. When determining eligibility for the PRC AG to receive benefits or services, the AG income must be equal to or less than the economic need standard. Also, PRC benefits and services are available to residents of the county.

Condition

From a sample of sixteen participants in the Summer Youth Program, we identified eight applicants in which a PRC worksheet was completed but not approved by a supervisor, one applicant in which the PRC worksheet was not approved by a supervisor nor by the caseworker, and six applicants for which no PRC application was provided.

Questioned Costs

None.

Effect

Participants in the program could have income levels exceeding the economic need standard or they are not Erie County residents as required.

Recommendation

Management should emphasize to supervisors and case workers that forms must be completed and signed indicating their review of the eligibility compliance requirements as stated in the County's PRC Plan. Management should also ensure that applications are maintained on file in accordance with the County's record retention policy.

County's Response

The Deputy Director of Human Services will train her employees in future staff meetings that all applications received into the Agency must be completed as thoroughly as possible. Once completed and reviewed, the applications need to be approved and signed off on by both the caseworker and Human Services Supervisor. The Fiscal Department will not sign off on any PRC service payment requests until it has been previously approved by a Human Services Supervisor and/or Director. Employees will also be trained to know that all applications for services received by the Agency will be kept in the clients file until the appropriate amount of time has passed according to the Erie County Records Retention Policy.

**ERIE COUNTY, OHIO
SUMMARY OF PRIOR AUDIT FINDINGS**

Reference 2009-1 – Bank Reconciliations and Misappropriation

While bank reconciliations were completed timely on a monthly basis, there were significant unreconciled differences in various months. As a result, the County retained Local Government Services to reconcile cash and during the process, it was discovered that an employee was misappropriating cash from the Treasurer's office.

Status

This finding was addressed in late 2010. See Finding 2010-1.

Reference 2009-2 – Adjusting Entries

During the 2009 cash to accrual conversion and Comprehensive Annual Financial Statement (CAFR) compilation, several prior period adjustments were recorded to the government wide and business type funds including:

- Approximately \$2.3 million in special assessments were reclassified from the government wide to the business type funds.
- Approximately \$1.2 million in PILOT receivables was recorded on the government wide funds.
- Over \$1 million in sales tax receivables were added to the government wide funds.
- Approximately \$800,000 in capital assets and \$800,000 in depreciation were removed from the government wide funds.

Status

There were additional restatements in the 2010 CAFR. See Finding 2010-2.

Reference 2009-3 – Schedule of Expenditures of Federal Awards

The Schedule of Expenditures of Federal Awards (SEFA) should accurately capture current year expenditures for all federal grants and awards. The County does not have effective controls to ensure the completeness and accuracy of the schedule of expenditures of federal awards.

Status

We identified several errors in the 2010 SEFA. See Finding 2010-4.

**ERIE COUNTY, OHIO
SUMMARY OF PRIOR AUDIT FINDINGS**

Reference 2009-4 – Reporting

The Yellow Book and OMB Circular A-133 require the auditee to submit the audit reports to appropriate government officials and organizations no later than nine months after the audit period without obtaining an extension from the cognizant or oversight agency. The reporting package, which includes the single audit reports, was submitted to the Federal Audit Clearinghouse on December 14, 2009.

Status

This finding has been corrected.

Reference 2009-5 – Cash Management

See details at finding 2009-1 in Summary of Prior Audit Findings.

Reference 2009-6 – Allowable Activities/Costs And Equipment and Real Property Management

Circular A-87, 2 CFR 225, Appendix B and Ohio Administrative Code Section 5101:9-4-11 (c): The components of allowable rental costs under less-than-arms-length transactions are depreciation and use allowances, maintenance, taxes, insurance and interest on related debt. The depreciation is to be based on the acquisition cost of assets, excluding cost of land. The expected useful life used should be the same as that for financial reporting purposes by the County auditor. Depreciation and use allowances are a means of allocating the cost of fixed assets to those benefiting from asset use. The term serial bonds issued for the building and building addition of the Health Building, which is currently occupied by the Erie County Department of Jobs and Family Services (JFS), is less than the expected useful life of the building which is being depreciated over 50 years. The bonds were issued in 1987 and 1994 and mature in 2012 and 2014. Since inception, JFS has been reimbursing the County based on the debt service requirements. In addition, there are other equipment and land improvements (in excess of \$5,000) that were accounted for in the same manner (acceleration of the expenditures).

Status

This finding has not been corrected. See Finding 2010-6.

**ERIE COUNTY, OHIO
SUMMARY OF PRIOR AUDIT FINDINGS**

Reference 2009-7 – Allowable Activities/Costs

For programs administered under the Erie County Department of Jobs and Family Services, the approved method for allocating costs to the different programs is RMS, as approved by the Ohio Department of Jobs and Family Services (ODJFS) and allowable under Circular A-87 if certain conditions are met.

The Random Moment Sampling Manual published by the ODJFS stipulates the following:

- The RMS sample population includes RMS Control Observation Forms that require an observer (typically the employee's supervisor) independent from the individual required to complete the form and verify the activity documented. When completing the RMS Control Observation Form, the observer and the individual must initial the form.
- When corrections are made to RMS Observation Forms, incorrect information on the form must be crossed through and initialed by the employee who originally completed form.
- For one out of two RMS Control Observation Forms selected as part of our selection of 60 sample Income Maintenance RMS Observation Forms tested, the observer did not initial the form to indicate that they complied with the observer requirements.
- For one out of 60 Income Maintenance RMS observation forms selected for testing, the participant made a correction to the form but did not initial next to the correction to indicate that they made it (as opposed to somebody else).
- For all of the six out of 60 Social Services RMS Control Observation Forms selected for testing that were part of the control group, the observer did not initial the form to indicate that they complied with the observer requirements. Due to the pervasive nature of the exceptions noted, we haphazardly selected an additional 10 observations forms that were part of the control group, and noted that none of them were initialed by the observer/reviewer to indicate compliance with the observer requirements.

Status

This finding has been corrected.

Reference 2009-8 – Cash Management

There is no formal review of the cash flow position, including potential interest earned on Federal Advances received. Analysis should include interest earned on federal cash draws that may be required to be returned to the appropriate awarding agency.

Status

This finding has been corrected.

**ERIE COUNTY, OHIO
SUMMARY OF PRIOR AUDIT FINDINGS**

Reference 2009-9 – Allowable Costs/Cost Principles

Circular A-87, Section 37, plus the overarching "reasonable cost" principle in Circular A-87: Rental costs under leases which are required to be treated as capital leases under generally accepted accounting principles are allowable only up to the amount that would be allowed had the unit been purchased on the date the lease was executed. A cost is reasonable if it does not exceed that which would be incurred by a prudent person at the time the decision was made to incur the cost. The County signed a lease agreement (dating back to 2007) bearing an unreasonable interest rate of approximately 13%. The lease payment was in excess of what is considered reasonable given the interest rate on which the County was able to borrow money during 2007, the cash purchase price at the lease inception, and the cash purchase price at the lease termination.

Status

No such leases were identified during the 2010 testing.

Reference 2009-10 – Equipment and Real Property Management

Circular A-87, Section 11: Depreciation and use allowances are means of allocating the cost of fixed assets to periods benefiting from asset use. The County did not properly record the addition and related depreciation for the fixed asset associated with a lease that qualifies under GAAP as a capital lease.

Status

This finding has been corrected.

Reference 2009-11 – Reporting

The Recovery Act Report (OMB 1512) is required to be submitted within 10 days of the end of each quarter. The report for the Edward Byrne Memorial Justice Assistance Grant (CFDA: 16.804) was not submitted by the deadline of 10 days for the first quarter of 2010.

Status

This finding has been corrected.

Reference 2009-12 – Reporting

Administrative Procedures Manual Section 5501 requires Form 04282 to be submitted to the Ohio Department of Jobs and Family Services no later than 45 calendar days following the end of the quarter. For all four quarters in 2009, Form 04282 was not submitted by the required deadline, nor did it reflect who prepared or reviewed the form prior to submission.

Status

This finding has not been corrected. See Finding 2010-7.



ERIE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR FISCAL YEAR ENDED DECEMBER 31, 2010



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**INTRODUCTORY
SECTION**

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ERIE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2010

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, 2010

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RICHARD H. JEFFREY

Erie County Auditor

July 29, 2011

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, 2010. 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.

Clifton Gunderson, LLP has issued an unqualified opinion on Erie County's financial statements for the year ended December 31, 2010. 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 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 42,600 with 43 percent of these workers 25 years of age or older having some college education. In addition, the enrollment at the thirty-nine Ohio colleges and universities within a one hundred mile radius of Erie County is almost 310,000 students providing 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 cut their budgets by 10 percent in 2009. 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 fourth 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. Since the program started, the County has increased its Employee Self-Insurance Fund by 349 percent, with the cash balance increasing from \$922,000 to \$4.14 million. Numerous benefits are offered to employees, which include premium reductions for completing an annual individual health assessment and a 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 Erie and Cuyahoga County Commissioners, along with NASA Plum Brook officials, are pursuing federal and state economic development monies to fund construction of a NASA runway. This project includes construction of a 9,000 foot runway and could designate a new Regional Airport at the NASA Plum Brook Station located in the County. Successful attainment of these grant monies could inject substantial development within the County.

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 2011 to be difficult with reductions in State funding, further erosion of investment income, and no increase in sales tax collections. With this in mind, the County Commissioners used a very cautious and conservative approach in their planning for 2011.

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. From 2011 to 2018, the State will gradually decrease the amount of reimbursement until this revenue source is eliminated. 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, 2009.

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.

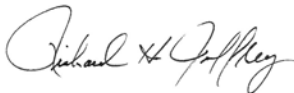
ACKNOWLEDGEMENTS

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 Clifton Gunderson, LLP 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,



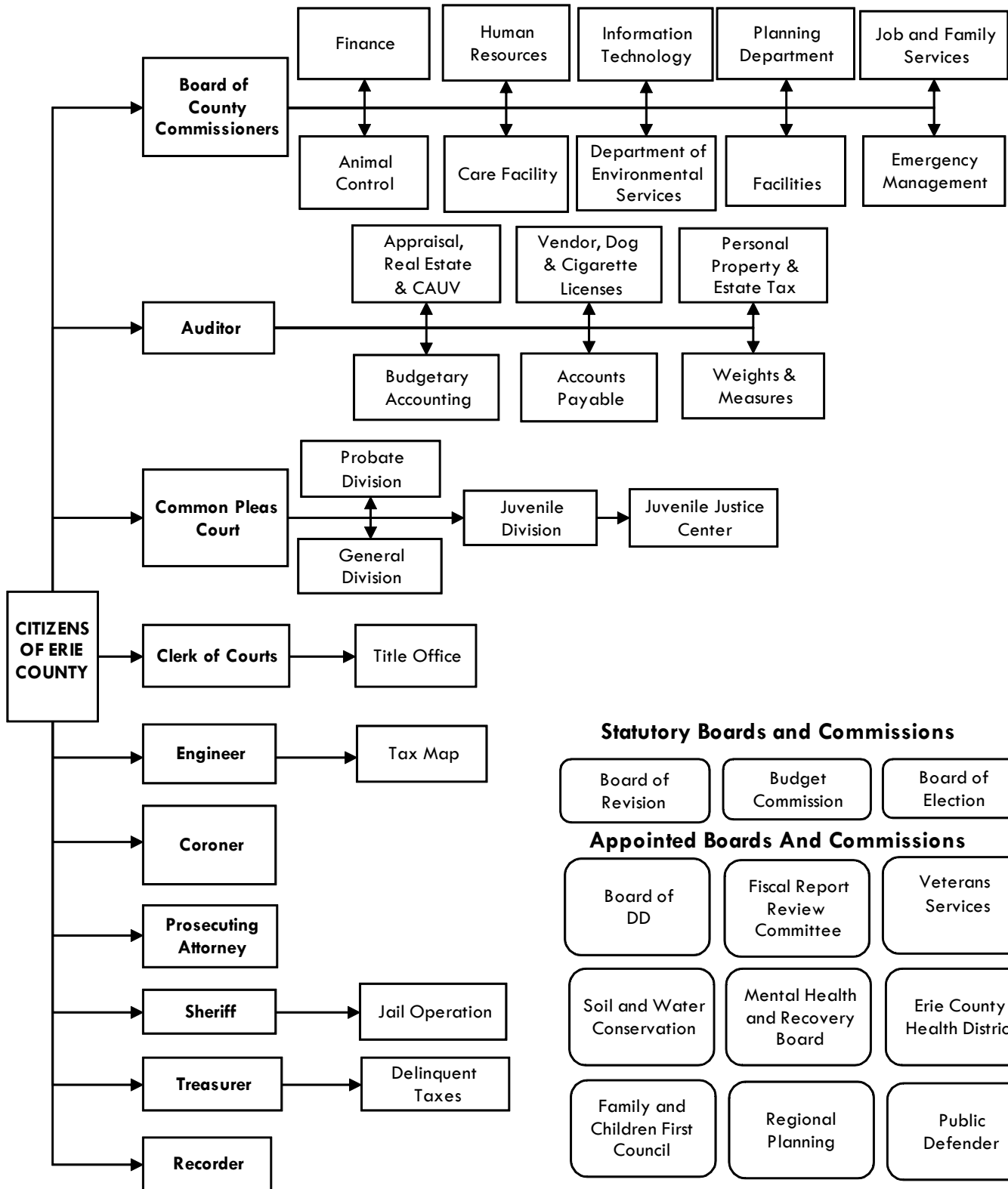
Richard H. Jeffrey
Erie County Auditor

ERIE COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2010

ELECTED OFFICIALS

| | |
|------------------------------|------------------------|
| Commissioner | Thomas M. Ferrell, Jr. |
| Commissioner | William Monaghan |
| Commissioner | Patrick Shenigo |
| Auditor (term expired) | Thomas J. Paul |
| Auditor (term started) | Richard H. Jeffrey |
| Treasurer | JoDee Fantozz |
| Recorder | Barbara A. Sessler |
| Clerk of Courts..... | Barbara J. Johnson |
| 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, 2009

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.



A stylized, handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

President

A stylized, handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

**FINANCIAL
SECTION**

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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 the Erie County, Ohio (County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Erie 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 statement 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 Erie County, Ohio, as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General; Development and 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 discussed in Note 3, the County has restated its 2009 financial statements to correct errors discovered by management during the current year. Accordingly, adjustments were made to net assets as of December 31, 2009 to correct the errors.

In accordance with *Government Auditing Standards*, we have also issued a report July 29, 2011 on our consideration of the County's internal control over financial reporting and our test 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.

Management's discussion is on pages 3 through 10 and budgetary comparison information on pages 133 through 196 are not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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 nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Clifton Henderson LLP

Toledo, Ohio
July 29, 2011

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
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, 2010. 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 2010 are as follows:

In total, the County's net assets decreased less than 1 percent from the prior year; governmental activities net assets increased 4 percent and business-type activities decreased 13 percent due to a decrease in the Sewer enterprise fund.

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 2010. 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, 2010
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, 2010
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2010 and 2009.

Table 1
Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|-------------------------|---------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| <u>Assets</u> | | | | | | |
| Current and Other Assets | \$56,865,144 | \$53,735,939 | \$17,206,368 | \$18,396,416 | \$74,071,512 | \$72,132,355 |
| Capital Assets, Net | 62,634,901 | 63,135,005 | 119,499,531 | 120,253,682 | 182,134,432 | 183,388,687 |
| Total Assets | <u>119,500,045</u> | <u>116,870,944</u> | <u>136,705,899</u> | <u>138,650,098</u> | <u>256,205,944</u> | <u>255,521,042</u> |
| <u>Liabilities</u> | | | | | | |
| Current and Other Liabilities | 20,095,171 | 19,172,307 | 2,736,296 | 1,289,858 | 22,831,467 | 20,462,165 |
| Long-Term Liabilities | 18,654,287 | 20,228,921 | 108,014,697 | 107,455,411 | 126,668,984 | 127,684,332 |
| Total Liabilities | <u>38,749,458</u> | <u>39,401,228</u> | <u>110,750,993</u> | <u>108,745,269</u> | <u>149,500,451</u> | <u>148,146,497</u> |
| <u>Net Assets</u> | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 43,521,250 | 42,896,089 | 43,603,843 | 40,088,151 | 87,125,093 | 82,984,240 |
| Restricted | 24,886,974 | 23,574,178 | 0 | 0 | 24,886,974 | 23,574,178 |
| Unrestricted (Deficit) | 12,342,363 | 10,999,449 | (17,648,937) | (10,183,322) | (5,306,574) | 816,127 |
| Total Net Assets | <u>\$80,750,587</u> | <u>\$77,469,716</u> | <u>\$25,954,906</u> | <u>\$29,904,829</u> | <u>\$106,705,493</u> | <u>\$107,374,545</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 and modest changes in most other asset categories. The increase in cash and cash equivalents can be attributed to an increase in sales tax revenue in 2010, a reflection of an improving economy, and an increase in grants and entitlements revenue. The increase in current and other liabilities is generally due to an increase in notes payable as well as an increase in unpaid claims at year end.

For business-type activities, cash carryover spending in the Sewer Fund resulted in the decrease in unrestricted net assets. There was also a sizable increase in contracts payable (current and other liabilities) associated with a sewer extension project at State Route 250. This combination of a reduction in cash and increase in liabilities led to the overall decrease in net assets.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 2 reflects the change in net assets for 2010 and 2009.

Table 2
Change in Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|----------------------------|---------------------|-----------------------------|---------------------|----------------------|----------------------|
| | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| <u>Revenues</u> | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$11,828,034 | \$11,241,377 | \$27,208,002 | \$26,578,569 | \$39,036,036 | \$37,819,946 |
| Operating Grants, Contributions, and Interest | 20,112,985 | 24,655,336 | 0 | 137,397 | 20,112,985 | 24,792,733 |
| Capital Grants and Contributions | 514,605 | 170,000 | 90,375 | 525,456 | 604,980 | 695,456 |
| Total Program Revenues | <u>32,455,624</u> | <u>36,066,713</u> | <u>27,298,377</u> | <u>27,241,422</u> | <u>59,754,001</u> | <u>63,308,135</u> |
| General Revenues | | | | | | |
| Property Taxes Levied for: | | | | | | |
| General Operating | 4,222,751 | 4,174,831 | 0 | 0 | 4,222,751 | 4,174,831 |
| Developmental Disabilities | 4,325,874 | 4,236,448 | 0 | 0 | 4,325,874 | 4,236,448 |
| Senior Citizens | 831,141 | 820,030 | 0 | 0 | 831,141 | 820,030 |
| Payment in Lieu of Taxes | 1,518,696 | 1,216,976 | 0 | 0 | 1,518,696 | 1,216,976 |
| Permissive Sales Taxes | 12,757,185 | 11,811,430 | 0 | 0 | 12,757,185 | 11,811,430 |
| Grants and Entitlements | 3,922,025 | 2,613,527 | 0 | 0 | 3,922,025 | 2,613,527 |
| Interest | 946,058 | 1,252,801 | 0 | 0 | 946,058 | 1,252,801 |
| Other | 1,442,077 | 1,370,190 | 187,938 | 24,152 | 1,630,015 | 1,394,342 |
| Total General Revenues | <u>29,965,807</u> | <u>27,496,233</u> | <u>187,938</u> | <u>24,152</u> | <u>30,153,745</u> | <u>27,520,385</u> |
| Total Revenues | <u>62,421,431</u> | <u>63,562,946</u> | <u>27,486,315</u> | <u>27,265,574</u> | <u>89,907,746</u> | <u>90,828,520</u> |
| <u>Program Expenses</u> | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 13,755,462 | 13,394,587 | 0 | 0 | 13,755,462 | 13,394,587 |
| Judicial | 7,382,775 | 7,396,642 | 0 | 0 | 7,382,775 | 7,396,642 |
| Internal Service Fund-External Portion | 656,263 | 679,911 | 0 | 0 | 656,263 | 679,911 |
| Public Safety | 9,508,291 | 9,705,854 | 0 | 0 | 9,508,291 | 9,705,854 |
| Public Works | 5,623,471 | 4,279,304 | 0 | 0 | 5,623,471 | 4,279,304 |
| Health | 8,281,075 | 8,340,474 | 0 | 0 | 8,281,075 | 8,340,474 |
| Human Services | 9,579,264 | 14,269,060 | 0 | 0 | 9,579,264 | 14,269,060 |
| Economic Development | 2,241,277 | 716,727 | 0 | 0 | 2,241,277 | 716,727 |
| Intergovernmental | 1,416,660 | 0 | 0 | 0 | 1,416,660 | 0 |
| Interest and Fiscal Charges | 706,418 | 1,156,810 | 0 | 0 | 706,418 | 1,156,810 |
| Sewer | 0 | 0 | 11,858,087 | 10,145,334 | 11,858,087 | 10,145,334 |
| Water | 0 | 0 | 7,826,088 | 7,628,167 | 7,826,088 | 7,628,167 |
| Landfill | 0 | 0 | 4,836,073 | 4,523,335 | 4,836,073 | 4,523,335 |
| Care Facility | 0 | 0 | 6,905,594 | 7,137,835 | 6,905,594 | 7,137,835 |
| Total Expenses | <u>59,150,956</u> | <u>59,939,369</u> | <u>31,425,842</u> | <u>29,434,671</u> | <u>90,576,798</u> | <u>89,374,040</u> |
| Increase (Decrease) in Net Assets before Transfers | 3,270,475 | 3,623,577 | (3,939,527) | (2,169,097) | (669,052) | 1,454,480 |
| Transfers | 10,396 | 146,922 | (10,396) | (146,922) | 0 | 0 |
| Increase (Decrease) in Net Assets | 3,280,871 | 3,770,499 | (3,949,923) | (2,316,019) | (669,052) | 1,454,480 |
| Net Assets Beginning of Year | 77,469,716 | 73,699,217 | 29,904,829 | 32,220,848 | 107,374,545 | 105,920,065 |
| Net Assets End of Year | <u>\$80,750,587</u> | <u>\$77,469,716</u> | <u>\$25,954,906</u> | <u>\$29,904,829</u> | <u>\$106,705,493</u> | <u>\$107,374,545</u> |

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

For governmental activities, there was a 10 percent decrease in program revenues. Operating grants and contributions decreased \$4.5 million due to the State providing fewer resources for Developmental Disabilities and Jobs and Family Services programs in 2010, a result of State budget concerns. Capital grants and contributions increased as the State purchased two boats for the County. General revenues increased 9 percent overall with modest increases in most revenue sources. The largest increases were due to an increase in sales tax revenues, a reflection on an improving economy, and an increase in grants and entitlements revenues. In total, revenues increased less than 2 percent.

Governmental activities expenses decreased 1 percent with expenses for many programs very similar to the prior year. There was, however, a substantial decrease in expenses for the human services program as fewer State resources were provided for Developmental Disabilities and Job and Family Resources activities. The increase in the intergovernmental expense within the legislative and executive program is related to the distribution of tax increment financing resources to local governments and the increase in the economic development program is generally due to expenses associated with the community housing improvement program.

Overall revenues for business-type activities remained similar to the prior year with an increase of less than 1 percent. The most significant change in expenses is reflected in the Sewer Fund as expenses increased 17 percent. The largest portion of this increase was for materials and supplies acquisitions but there was also a substantial increase in contractual services costs.

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 | |
|--|---------------------------|---------------------|-------------------------|---------------------|
| | 2010 | 2009 | 2010 | 2009 |
| General Government: | | | | |
| Legislative and Executive | \$13,755,462 | \$13,394,587 | \$7,733,457 | \$7,372,358 |
| Judicial | 7,382,775 | 7,396,642 | 4,470,353 | 4,297,433 |
| Internal Service Fund-External Portion | 656,263 | 679,911 | 61,643 | (63,686) |
| Public Safety | 9,508,291 | 9,705,854 | 6,648,214 | 6,826,803 |
| Public Works | 5,623,471 | 4,279,304 | (1,154,346) | (1,999,507) |
| Health | 8,281,075 | 8,340,474 | 5,101,867 | 3,932,109 |
| Human Services | 9,579,264 | 14,269,060 | 1,500,956 | 2,178,270 |
| Economic Development | 2,241,277 | 716,727 | 210,110 | 172,066 |
| Intergovernmental | 1,416,660 | 0 | 1,416,660 | 0 |
| Interest and Fiscal Charges | 706,418 | 1,156,810 | 706,418 | 1,156,810 |
| Total Expenses | <u>\$59,150,956</u> | <u>\$59,939,369</u> | <u>\$26,695,332</u> | <u>\$23,872,656</u> |

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

For 2010, 45 percent of the costs for services provided by the County were paid for by general revenues. 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, 43 and 28 percent, respectively. Approximately 30 percent of public safety costs were provided for through program revenues, largely through various law enforcement grants. For the public works program, program revenues exceeded the costs of services provided again in 2010. Charges for services consist primarily of permissive motor vehicle license monies as well as from work the Engineer performs for townships and villages within the County. 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 30 percent increase in fund balance from the prior year. Revenues increased over 8 percent, in large part, due to an increase in sales tax revenue as economic conditions have improved. Expenditures decreased over 4 percent as budget concerns forced reductions throughout all county departments. In addition, the General Fund did not subsidize other funds as much as in the prior year.

The Developmental Disabilities Fund had an increase in fund balance of almost 11 percent. Although there was a decrease in revenues of almost 9 percent, current year revenues were still in excess of current year expenditures.

The Job and Family Services Fund, which had a deficit fund balance in the prior year, had a positive fund balance at the end of 2010. Both revenues and expenditures decreased substantially, 42 and 40 percent, respectively, as the State provided less operating and program resources; however, transfers from other funds were sufficient to provide a positive fund balance at year end.

Fund balance in the Motor Vehicle and Gasoline Tax fund decreased as expenditures were slightly greater than revenues for the year.

Business-Type Activities Financial Analysis

The County has four enterprise funds. Although there was an increase in charges for services of almost 7 percent in the Sewer Fund, expenses increased 20 percent, primarily for materials and supplies purchases; however, contractual services costs increased as well. As a result, cash carryover spending occurred again for 2010 and the result was a decrease in net assets of \$4.7 million.

The increase in net assets for the Water Fund of \$222,000 was not significant.

The Landfill Fund had a modest 3.5 percent decrease in net assets; however, the fund continues to have a substantial deficit net assets, almost \$21 million.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

The Care Facility had a \$36,000 decrease in net assets, or very little change.

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.

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 change from the original budget to the final budget was less than 1 percent. The 6 percent change from the final budget to actual expenditures was due to cost cutting measures implemented by the County.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2010, was \$43,521,250 and \$43,603,843, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of road and bridge improvements, some equipment purchases, and new vehicles. Disposals were minimal. Additions for business-type activities included continuing construction on various sewer and water projects and the addition of sewer and water lines. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2010, the County had several long-term obligations outstanding including \$43,366,446 in general obligation bonds, \$1,408,957 in special assessment bonds, \$334,866 in OPWC loans, and \$62,718,926 in OWDA loans. Of this amount, \$92,885,384 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

After enduring some severe budget cuts in 2009, the County was able to keep expenses at roughly the 2009 levels without having to substantially further reduce budgets for 2010. The local economy recovered considerably, as we saw sales taxes increase by 8 percent in 2010. Local government revenues remained consistent in 2010; however, are expected to drop significantly in the coming years due to the Governor's biennial budget proposal. For 2011, the County will again keep spending at 2009 levels being cautious of any temporary revenue increases.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

The County successfully implemented a new financial software system, effective January 1, 2010. For the first time in five years, the Auditor was able to reconcile to the Treasurer, which has been a continuing issue in the County's annual audit. With that, unfortunately, we were able to uncover theft that was occurring in the Treasurer's office. The County was able to identify all that was stolen and successfully prosecute the responsible employee. The Auditor's office is going to continue to look for efficiencies that can be gained in the new software system and continue to share as much information as possible with the public on the office's website.

The projected increase in healthcare costs for 2011 is between 10 and 20 percent. While the projected increase is high, the County has mitigated the loss by implementing a wellness program for all employees. Fewer employees are submitting claims due to more preventative measures being taken. Some of those measures include individual health assessments, nicotine-free rewards, and health education seminars. Despite the ever increasing cost of health care, the County has actually increased its Employee Self-Insurance fund balance by over 349 percent in the past five years.

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, 2010

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$32,268,834 | \$10,575,028 | \$42,843,862 |
| Cash and Cash Equivalents with Fiscal Agent | 1,129,651 | 0 | 1,129,651 |
| Cash and Cash Equivalents with Escrow Agent | 40,237 | 0 | 40,237 |
| Accounts Receivable | 226,924 | 3,315,072 | 3,541,996 |
| Accrued Interest Receivable | 62,215 | 0 | 62,215 |
| Permissive Sales Taxes Receivable | 3,030,335 | 0 | 3,030,335 |
| Other Local Taxes Receivable | 264,508 | 0 | 264,508 |
| Due from Other Governments | 5,688,156 | 0 | 5,688,156 |
| Prepaid Items | 160,445 | 0 | 160,445 |
| Materials and Supplies Inventory | 280,194 | 207,024 | 487,218 |
| Due from External Parties | 132,015 | 0 | 132,015 |
| Internal Balances | (395,229) | 395,229 | 0 |
| Property Taxes Receivable | 10,975,296 | 0 | 10,975,296 |
| Payment in Lieu of Taxes Receivable | 1,730,126 | 0 | 1,730,126 |
| Notes Receivable | 211,510 | 0 | 211,510 |
| Special Assessments Receivable | 906,026 | 2,385,102 | 3,291,128 |
| Unamortized Bond Issuance Costs | 153,901 | 328,913 | 482,814 |
| Nondepreciable Capital Assets | 3,057,707 | 6,443,228 | 9,500,935 |
| Depreciable Capital Assets, Net | 59,577,194 | 113,056,303 | 172,633,497 |
| Total Assets | 119,500,045 | 136,705,899 | 256,205,944 |
| <u>Liabilities</u> | | | |
| Accrued Wages Payable | 914,966 | 220,530 | 1,135,496 |
| Accounts Payable | 877,452 | 234,289 | 1,111,741 |
| Contracts Payable | 36,461 | 1,260,539 | 1,297,000 |
| Matured Compensated Absences Payable | 20,257 | 0 | 20,257 |
| Due to Other Governments | 1,781,164 | 518,306 | 2,299,470 |
| Due to External Parties | 16,644 | 2,548 | 19,192 |
| Accrued Interest Payable | 127,430 | 338,123 | 465,553 |
| Claims Payable | 1,088,630 | 0 | 1,088,630 |
| Notes Payable | 3,600,000 | 0 | 3,600,000 |
| Deferred Revenue | 11,590,411 | 0 | 11,590,411 |
| Retainage Payable | 41,756 | 161,961 | 203,717 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 2,360,681 | 4,375,803 | 6,736,484 |
| Due in More Than One Year | 16,293,606 | 103,638,894 | 119,932,500 |
| Total Liabilities | 38,749,458 | 110,750,993 | 149,500,451 |
| <u>Net Assets</u> | | | |
| Invested in Capital Assets, Net of Related Debt | 43,521,250 | 43,603,843 | 87,125,093 |
| Restricted for: | | | |
| Debt Service | 1,631,958 | 0 | 1,631,958 |
| Capital Projects | 4,587,014 | 0 | 4,587,014 |
| Public Safety | 1,470,239 | 0 | 1,470,239 |
| Public Works | 4,623,261 | 0 | 4,623,261 |
| Health | 8,244,064 | 0 | 8,244,064 |
| Human Services | 451,204 | 0 | 451,204 |
| Economic Development | 388,585 | 0 | 388,585 |
| Other Purposes | 3,490,649 | 0 | 3,490,649 |
| Unrestricted (Deficit) | 12,342,363 | (17,648,937) | (5,306,574) |
| Total Net Assets | \$80,750,587 | \$25,954,906 | \$106,705,493 |

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2010

| | Program Revenues | | | |
|--|-------------------------|---|-------------------------------------|-----------|
| Expenses | Charges for Services | Operating Grants, Contributions, and Interest | Capital Grants and Contributions | |
| <u>Governmental Activities</u> | | | | |
| General Government: | | | | |
| Legislative and Executive | \$13,755,462 | \$5,923,136 | \$98,869 | \$0 |
| Judicial | 7,382,775 | 2,051,762 | 860,660 | 0 |
| Intergovernmental | 1,416,660 | 0 | 0 | 0 |
| Internal Service Fund-External Portion | 656,263 | 594,620 | 0 | 0 |
| Public Safety | | | | |
| Sheriff | 9,070,483 | 833,382 | 1,444,932 | 0 |
| Other | 437,808 | 32,500 | 204,658 | 344,605 |
| Public Works | 5,623,471 | 1,534,955 | 5,072,862 | 170,000 |
| Health | | | | |
| Developmental Disabilities | 6,982,239 | 78,364 | 2,814,276 | 0 |
| Other | 1,298,836 | 277,513 | 9,055 | 0 |
| Human Services | | | | |
| Children's Services | 1,303,552 | 18,394 | 1,157,088 | 0 |
| Job and Family Services | 6,454,351 | 169,986 | 5,305,621 | 0 |
| Other | 1,821,361 | 307,947 | 1,119,272 | 0 |
| Economic Development | 2,241,277 | 5,475 | 2,025,692 | 0 |
| Interest and Fiscal Charges | 706,418 | 0 | 0 | 0 |
| Total Governmental Activities | 59,150,956 | 11,828,034 | 20,112,985 | 514,605 |
| <u>Business-Type Activities</u> | | | | |
| Sewer | 11,858,087 | 6,995,410 | 0 | 49,466 |
| Water | 7,826,088 | 7,999,634 | 0 | 40,909 |
| Landfill | 4,836,073 | 5,447,927 | 0 | 0 |
| Care Facility | 6,905,594 | 6,765,031 | 0 | 0 |
| Total Business-Type Activities | 31,425,842 | 27,208,002 | 0 | 90,375 |
| Total Primary Government | \$90,576,798 | \$39,036,036 | \$20,112,985 | \$604,980 |

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 |
|----------------------------|-----------------------------|----------------------|
| (\$7,733,457) | \$0 | (\$7,733,457) |
| (4,470,353) | 0 | (4,470,353) |
| (1,416,660) | 0 | (1,416,660) |
| (61,643) | 0 | (61,643) |
| (6,792,169) | 0 | (6,792,169) |
| 143,955 | 0 | 143,955 |
| 1,154,346 | 0 | 1,154,346 |
| (4,089,599) | 0 | (4,089,599) |
| (1,012,268) | 0 | (1,012,268) |
| (128,070) | 0 | (128,070) |
| (978,744) | 0 | (978,744) |
| (394,142) | 0 | (394,142) |
| (210,110) | 0 | (210,110) |
| (706,418) | 0 | (706,418) |
| <u>(26,695,332)</u> | <u>0</u> | <u>(26,695,332)</u> |
| 0 | (4,813,211) | (4,813,211) |
| 0 | 214,455 | 214,455 |
| 0 | 611,854 | 611,854 |
| 0 | (140,563) | (140,563) |
| <u>0</u> | <u>(4,127,465)</u> | <u>(4,127,465)</u> |
| <u>(26,695,332)</u> | <u>(4,127,465)</u> | <u>(30,822,797)</u> |
| 4,222,751 | 0 | 4,222,751 |
| 4,325,874 | 0 | 4,325,874 |
| 831,141 | 0 | 831,141 |
| 1,518,696 | 0 | 1,518,696 |
| 12,757,185 | 0 | 12,757,185 |
| 3,922,025 | 0 | 3,922,025 |
| 946,058 | 0 | 946,058 |
| 1,442,077 | 187,938 | 1,630,015 |
| <u>29,965,807</u> | <u>187,938</u> | <u>30,153,745</u> |
| 10,396 | (10,396) | 0 |
| <u>29,976,203</u> | <u>177,542</u> | <u>30,153,745</u> |
| 3,280,871 | (3,949,923) | (669,052) |
| <u>77,469,716</u> | <u>29,904,829</u> | <u>107,374,545</u> |
| <u>\$80,750,587</u> | <u>\$25,954,906</u> | <u>\$106,705,493</u> |

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2010

| | General | Developmental Disabilities | Job and Family Services | Motor Vehicle and Gasoline Tax |
|---|---------------------|-------------------------------|-------------------------------|--------------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$6,039,845 | \$6,312,430 | \$488,404 | \$2,130,297 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 1,129,651 | 0 | 0 |
| Accounts Receivable | 119,752 | 1,780 | 0 | 460 |
| Accrued Interest Receivable | 55,439 | 0 | 0 | 2,703 |
| Permissive Sales Taxes Receivable | 3,030,335 | 0 | 0 | 0 |
| Other Local Taxes Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 1,357,879 | 548,817 | 645,928 | 2,103,522 |
| Prepaid Items | 160,445 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 126,272 | 0 | 0 | 152,177 |
| Due from External Parties | 132,015 | 0 | 0 | 0 |
| Interfund Receivable | 1,237,347 | 0 | 0 | 2,710 |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | 102,706 | 0 | 0 | 0 |
| Cash and Cash Equivalents with Escrow Agent | 0 | 0 | 0 | 40,237 |
| Property Taxes Receivable | 4,922,849 | 5,079,057 | 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 |
| Total Assets | \$17,284,884 | \$13,071,735 | \$1,134,332 | \$4,432,106 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$449,086 | \$87,032 | \$141,889 | \$61,533 |
| Accounts Payable | 210,243 | 197,293 | 87,916 | 36,271 |
| Contracts Payable | 0 | 36,461 | 0 | 0 |
| Matured Compensated Absences Payable | 13,572 | 3,228 | 3,457 | 0 |
| Due to Other Governments | 248,615 | 47,860 | 63,364 | 23,723 |
| Due to External Parties | 13,897 | 565 | 72 | 0 |
| Interfund Payable | 129,324 | 34,572 | 70,027 | 21,819 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 |
| Notes Payable | 0 | 0 | 0 | 0 |
| Liabilities Payable from Restricted Assets: | | | | |
| Retainage Payable | 0 | 0 | 0 | 40,237 |
| Deferred Revenue | 8,213,863 | 5,615,795 | 166,643 | 1,783,954 |
| Retainage Payable | 0 | 1,519 | 0 | 0 |
| Total Liabilities | 9,278,600 | 6,024,325 | 533,368 | 1,967,537 |
| <u>Fund Balance</u> | | | | |
| Reserved for Interfund Receivable | 560,295 | 0 | 0 | 0 |
| Reserved for Unclaimed Monies | 102,706 | 0 | 0 | 0 |
| Reserved for Notes Receivable | 0 | 0 | 0 | 0 |
| Reserved for Encumbrances | 240,561 | 1,303,860 | 138,349 | 251,116 |
| Unreserved, Reported in: | | | | |
| General Fund | 7,102,722 | 0 | 0 | 0 |
| Special Revenue Funds | 0 | 5,743,550 | 462,615 | 2,213,453 |
| Debt Service Funds | 0 | 0 | 0 | 0 |
| Capital Projects Funds | 0 | 0 | 0 | 0 |
| Total Fund Balance | 8,006,284 | 7,047,410 | 600,964 | 2,464,569 |
| Total Liabilities and Fund Balance | \$17,284,884 | \$13,071,735 | \$1,134,332 | \$4,432,106 |

See Accompanying Notes to the Basic Financial Statements

| Other Governmental | Total |
|-----------------------|---------------------|
| \$11,978,147 | \$26,949,123 |
| 0 | 1,129,651 |
| 104,932 | 226,924 |
| 4,073 | 62,215 |
| 0 | 3,030,335 |
| 264,508 | 264,508 |
| 1,032,010 | 5,688,156 |
| 0 | 160,445 |
| 1,745 | 280,194 |
| 0 | 132,015 |
| 38,169 | 1,278,226 |
| 0 | 102,706 |
| 0 | 40,237 |
| 973,390 | 10,975,296 |
| 1,730,126 | 1,730,126 |
| 211,510 | 211,510 |
| 906,026 | 906,026 |
| <u>\$17,244,636</u> | <u>\$53,167,693</u> |
| \$175,426 | \$914,966 |
| 345,729 | 877,452 |
| 0 | 36,461 |
| 0 | 20,257 |
| 1,026,500 | 1,410,062 |
| 2,110 | 16,644 |
| 798,127 | 1,053,869 |
| 7,511 | 7,511 |
| 3,600,000 | 3,600,000 |
| 0 | 40,237 |
| 4,366,987 | 20,147,242 |
| 0 | 1,519 |
| <u>10,322,390</u> | <u>28,126,220</u> |
| 0 | 560,295 |
| 0 | 102,706 |
| 199,351 | 199,351 |
| 1,162,394 | 3,096,280 |
| 0 | 7,102,722 |
| 3,357,361 | 11,776,979 |
| 1,243,439 | 1,243,439 |
| 959,701 | 959,701 |
| <u>6,922,246</u> | <u>25,041,473</u> |
| <u>\$17,244,636</u> | <u>\$53,167,693</u> |

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Erie County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Assets of Governmental Activities
 December 31, 2010

Total Governmental Fund Balance \$25,041,473

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. 62,634,901

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:

| | | |
|-----------------------------------|-----------|-----------|
| Accounts Receivable | 25,618 | |
| Accrued Interest Receivable | 56,910 | |
| Permissive Sales Taxes Receivable | 2,096,852 | |
| Other Local Taxes Receivable | 176,600 | |
| Due from Other Governments | 4,179,814 | |
| Property Taxes Receivable | 1,115,011 | |
| Special Assessments Receivable | 906,026 | |
| | | 8,556,831 |

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 153,901

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (915,945)

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. (119,919)

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

| | | |
|----------------------------------|--------------|--------------|
| General Obligation Bonds Payable | (15,408,084) | |
| Special Assessment Bonds Payable | (535,727) | |
| Compensated Absences Payable | (2,656,074) | |
| Capital Leases Payable | (54,402) | |
| | | (18,654,287) |

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. 4,053,632

Net Assets of Governmental Activities \$80,750,587

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, 2010

| | General | Developmental Disabilities | Job and Family Services | Motor Vehicle and Gasoline Tax |
|---|--------------------|-------------------------------|-------------------------------|--------------------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$4,176,480 | \$4,274,021 | \$0 | \$0 |
| Payment in Lieu of Taxes | 0 | 0 | 0 | 0 |
| Permissive Sales Taxes | 12,632,831 | 0 | 0 | 0 |
| Other Local Taxes | 0 | 0 | 0 | 0 |
| Charges for Services | 2,941,502 | 76,589 | 169,986 | 223,100 |
| Licenses and Permits | 443,480 | 0 | 0 | 12,900 |
| Fines and Forfeitures | 360,330 | 0 | 0 | 63,817 |
| Intergovernmental | 3,325,902 | 3,318,487 | 5,379,423 | 4,525,148 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 732,730 | 103 | 0 | 40,882 |
| Other | 989,879 | 115,369 | 152 | 749,203 |
| Total Revenues | 25,603,134 | 7,784,569 | 5,549,561 | 5,615,050 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 8,735,375 | 0 | 0 | 0 |
| Judicial | 4,510,478 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Public Safety | 7,160,840 | 0 | 0 | 0 |
| Public Works | 62,007 | 0 | 0 | 5,742,435 |
| Health | 3,139 | 7,090,324 | 0 | 0 |
| Human Services | 564,514 | 0 | 6,338,567 | 0 |
| Economic Development | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 16,613 | 0 | 8,650 | 0 |
| Interest and Fiscal Charges | 1,162 | 0 | 202 | 0 |
| Total Expenditures | 21,054,128 | 7,090,324 | 6,347,419 | 5,742,435 |
| Excess of Revenues Over (Under) Expenditures | 4,549,006 | 694,245 | (797,858) | (127,385) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Sale of Capital Assets | 11,294 | 0 | 0 | 0 |
| Inception of Capital Lease | 0 | 0 | 18,970 | 0 |
| Transfers In | 0 | 0 | 1,594,879 | 0 |
| Transfers Out | (2,705,197) | 0 | (103,401) | 0 |
| Total Other Financing Sources (Uses) | (2,693,903) | 0 | 1,510,448 | 0 |
| Changes in Fund Balance | 1,855,103 | 694,245 | 712,590 | (127,385) |
| Fund Balance (Deficit) Beginning of Year | 6,151,181 | 6,353,165 | (111,626) | 2,591,954 |
| Fund Balance End of Year | \$8,006,284 | \$7,047,410 | \$600,964 | \$2,464,569 |

See Accompanying Notes to the Basic Financial Statements

| Other Governmental | Total |
|-----------------------|---------------------|
| \$821,652 | \$9,272,153 |
| 1,518,696 | 1,518,696 |
| 0 | 12,632,831 |
| 2,078,396 | 2,078,396 |
| 3,524,999 | 6,936,176 |
| 324,710 | 781,090 |
| 59,673 | 483,820 |
| 6,914,995 | 23,463,955 |
| 842,236 | 842,236 |
| 190,707 | 964,422 |
| 537,812 | 2,392,415 |
| <u>16,813,876</u> | <u>61,366,190</u> |
| 3,638,121 | 12,373,496 |
| 2,650,953 | 7,161,431 |
| 1,416,660 | 1,416,660 |
| 1,947,300 | 9,108,140 |
| 533,318 | 6,337,760 |
| 1,277,395 | 8,370,858 |
| 2,518,694 | 9,421,775 |
| 2,239,873 | 2,239,873 |
| 91,490 | 91,490 |
| 1,526,640 | 1,551,903 |
| 708,949 | 710,313 |
| <u>18,549,393</u> | <u>58,783,699</u> |
| <u>(1,735,517)</u> | <u>2,582,491</u> |
| 0 | 11,294 |
| 0 | 18,970 |
| 2,511,411 | 4,106,290 |
| <u>(1,291,995)</u> | <u>(4,100,593)</u> |
| <u>1,219,416</u> | <u>35,961</u> |
| (516,101) | 2,618,452 |
| <u>7,438,347</u> | <u>22,423,021</u> |
| <u>\$6,922,246</u> | <u>\$25,041,473</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, 2010

Changes in Fund Balance - Total Governmental Funds \$2,618,452

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 | 470,058 | |
| Capital Outlay - Depreciable Capital Assets | 2,030,603 | |
| Capital Contributions | 344,605 | |
| Depreciation | <u>(3,269,741)</u> | (424,475) |

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 | (11,294) | |
| Gain on Disposal of Capital Assets | 4,475 | |
| Loss on Disposal of Capital Assets | <u>(68,810)</u> | (75,629) |

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

| | | |
|------------------------|----------------|---------|
| Property Taxes | 107,613 | |
| Permissive Sales Taxes | 124,354 | |
| Other Local Taxes | 27,981 | |
| Charges for Services | 4,777 | |
| Licenses and Permits | (29) | |
| Intergovernmental | (43,941) | |
| Special Assessments | (134,730) | |
| Interest | 28,046 | |
| Other | <u>(2,530)</u> | 111,541 |

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 | 1,430,415 | |
| Special Assessment Bonds Payable | 86,006 | |
| Capital Leases Payable | <u>35,482</u> | 1,551,903 |

The inception of a capital lease is reported as an other financing source in the governmental funds but increases long-term liabilities on the statement of net assets. (18,970)

(continued)

Erie County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2010
 (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 | \$8,881 | |
| Annual Accretion on Capital Appreciation Bonds | (11,679) | |
| Issuance Costs | (8,125) | |
| Amortization of Premium | 14,818 | 3,895 |

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. 38,562

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 | (467,464) | |
| Transfers In | 4,699 | (462,765) |

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. (61,643)

Change in Net Assets of Governmental Activities \$3,280,871

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, 2010

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with |
|---|-------------------------|--------------------|--------------------|---------------------------------|
| | <u>Original</u> | <u>Final</u> | | Final Budget Over (Under) |
| <u>Revenues</u> | | | | |
| Property Taxes | \$4,167,014 | \$4,167,014 | \$4,199,683 | \$32,669 |
| Permissive Sales Taxes | 11,664,700 | 12,018,100 | 12,603,156 | 585,056 |
| Charges for Services | 3,297,450 | 3,297,450 | 2,888,425 | (409,025) |
| Licenses and Permits | 465,450 | 465,450 | 443,480 | (21,970) |
| Fines and Forfeitures | 316,743 | 316,743 | 361,518 | 44,775 |
| Intergovernmental | 3,070,201 | 3,073,968 | 3,281,352 | 207,384 |
| Interest | 1,098,600 | 1,098,600 | 738,560 | (360,040) |
| Other | 1,081,158 | 1,081,158 | 978,083 | (103,075) |
| Total Revenues | 25,161,316 | 25,518,483 | 25,494,257 | (24,226) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 9,099,256 | 9,158,506 | 8,880,938 | 277,568 |
| Judicial | 4,740,670 | 4,830,248 | 4,611,267 | 218,981 |
| Public Safety | 7,571,074 | 7,631,752 | 7,257,073 | 374,679 |
| Public Works | 72,955 | 72,955 | 62,191 | 10,764 |
| Health | 3,264 | 3,264 | 3,180 | 84 |
| Human Services | 1,134,943 | 1,107,079 | 571,797 | 535,282 |
| Total Expenditures | 22,622,162 | 22,803,804 | 21,386,446 | 1,417,358 |
| Excess of Revenues Over Expenditures | 2,539,154 | 2,714,679 | 4,107,811 | 1,393,132 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Other Financing Sources | 0 | 0 | 2,146 | 2,146 |
| Sale of Capital Assets | 0 | 0 | 11,294 | 11,294 |
| Advances In | 65,749 | 65,749 | 65,749 | 0 |
| Transfers Out | (3,012,553) | (2,988,487) | (2,705,197) | 283,290 |
| Total Other Financing Sources (Uses) | (2,946,804) | (2,922,738) | (2,626,008) | 296,730 |
| Changes in Fund Balance | (407,650) | (208,059) | 1,481,803 | 1,689,862 |
| Fund Balance Beginning of Year | 4,389,747 | 4,389,747 | 4,389,747 | 0 |
| Prior Year Encumbrances Appropriated | 332,436 | 332,436 | 332,436 | 0 |
| Fund Balance End of Year | \$4,314,533 | \$4,514,124 | \$6,203,986 | \$1,689,862 |

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, 2010

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------------|------------------|-------------|-------------|--|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$4,284,738 | \$4,284,738 | \$4,297,465 | \$12,727 |
| Charges for Services | 210,385 | 210,385 | 77,475 | (132,910) |
| Intergovernmental | 3,781,513 | 3,494,220 | 3,361,756 | (132,464) |
| Interest | 150 | 150 | 100 | (50) |
| Other | 216,200 | 216,200 | 143,519 | (72,681) |
| | 8,492,986 | 8,205,693 | 7,880,315 | (325,378) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Health | 9,332,589 | 10,396,850 | 8,487,335 | 1,909,515 |
| Changes in Fund Balance | (839,603) | (2,191,157) | (607,020) | 1,584,137 |
| Fund Balance Beginning of Year | 4,140,330 | 4,140,330 | 4,140,330 | 0 |
| Prior Year Encumbrances Appropriated | 1,131,554 | 1,131,554 | 1,131,554 | 0 |
| Fund Balance End of Year | \$4,432,281 | \$3,080,727 | \$4,664,864 | \$1,584,137 |

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, 2010

| | <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 | \$260,000 | \$260,000 | \$170,534 | (\$89,466) |
| Intergovernmental | 6,960,000 | 7,160,000 | 5,496,045 | (1,663,955) |
| Other | 0 | 0 | 152 | 152 |
| Total Revenues | 7,220,000 | 7,420,000 | 5,666,731 | (1,753,269) |
| <u>Expenditures</u> | | | | |
| <u>Current:</u> | | | | |
| Human Services | 8,205,545 | 8,455,379 | 6,950,431 | 1,504,948 |
| Excess of Revenues Under Expenditures | (985,545) | (1,035,379) | (1,283,700) | (248,321) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 1,421,158 | 1,421,158 | 1,594,879 | 173,721 |
| Transfers Out | (16,158) | (219,158) | (103,401) | 115,757 |
| Total Other Financing Sources (Uses) | 1,405,000 | 1,202,000 | 1,491,478 | 289,478 |
| Changes in Fund Balance | 419,455 | 166,621 | 207,778 | 41,157 |
| Fund Balance (Deficit) Beginning of Year | (180,604) | (180,604) | (180,604) | 0 |
| Prior Year Encumbrances Appropriated | 252,834 | 252,834 | 252,834 | 0 |
| Fund Balance End of Year | \$491,685 | \$238,851 | \$280,008 | \$41,157 |

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, 2010

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------------|--------------------|--------------------|--------------------|--|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$138,700 | \$138,700 | \$223,109 | \$84,409 |
| Licenses and Permits | 14,000 | 14,000 | 12,930 | (1,070) |
| Fines and Forfeitures | 110,000 | 110,000 | 63,493 | (46,507) |
| Intergovernmental | 5,190,408 | 5,190,408 | 4,579,761 | (610,647) |
| Interest | 50,000 | 50,000 | 40,869 | (9,131) |
| Other | 45,000 | 689,500 | 746,971 | 57,471 |
| Total Revenues | 5,548,108 | 6,192,608 | 5,667,133 | (525,475) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Public Works | 6,029,507 | 7,414,727 | 6,026,573 | 1,388,154 |
| Changes in Fund Balance | (481,399) | (1,222,119) | (359,440) | 862,679 |
| Fund Balance Beginning of Year | 1,893,322 | 1,893,322 | 1,893,322 | 0 |
| Prior Year Encumbrances Appropriated | 334,677 | 334,677 | 334,677 | 0 |
| Fund Balance End of Year | \$1,746,600 | \$1,005,880 | \$1,868,559 | \$862,679 |

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2010

| | Business-Type Activities | | | |
|---|--------------------------|---------------------|-----------------------|--------------------|
| | Sewer | Water | Landfill | Care Facility |
| <u>Assets</u> | | | | |
| <u>Current Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,451,175 | \$1,473,438 | \$6,569,263 | \$81,152 |
| Accounts Receivable | 1,089,079 | 1,138,443 | 532,976 | 554,574 |
| Materials and Supplies Inventory | 72,305 | 108,775 | 3,684 | 22,260 |
| Interfund Receivable | 19,250 | 4,542 | 91,021 | 0 |
| Special Assessments Receivable | 111,374 | 0 | 0 | 0 |
| Total Current Assets | 3,743,183 | 2,725,198 | 7,196,944 | 657,986 |
| <u>Non-Current Assets</u> | | | | |
| Special Assessments Receivable | 2,273,728 | 0 | 0 | 0 |
| Unamortized Bond Issuance Costs | 56,690 | 56,178 | 216,045 | 0 |
| Nondepreciable Capital Assets | 4,738,093 | 101,135 | 1,308,052 | 295,948 |
| Depreciable Capital Assets, Net | 62,161,373 | 44,593,812 | 4,508,419 | 1,792,699 |
| Total Non-Current Assets | 69,229,884 | 44,751,125 | 6,032,516 | 2,088,647 |
| Total Assets | 72,973,067 | 47,476,323 | 13,229,460 | 2,746,633 |
| <u>Liabilities</u> | | | | |
| <u>Current Liabilities</u> | | | | |
| Accrued Wages Payable | 30,820 | 25,683 | 16,877 | 147,150 |
| Accounts Payable | 53,480 | 31,261 | 73,443 | 76,105 |
| Contracts Payable | 1,260,539 | 0 | 0 | 0 |
| Due to Other Governments | 167,460 | 249,678 | 34,213 | 66,955 |
| Due to External Parties | 0 | 0 | 2,548 | 0 |
| Interfund Payable | 11,574 | 10,353 | 51,203 | 562,399 |
| Claims Payable | 0 | 0 | 0 | 0 |
| Accrued Interest Payable | 73,208 | 79,538 | 185,377 | 0 |
| Retainage Payable | 161,961 | 0 | 0 | 0 |
| General Obligation Bonds Payable | 604,769 | 587,854 | 997,633 | 0 |
| Special Assessment Bonds Payable | 63,425 | 0 | 0 | 0 |
| OPWC Loans Payable | 57,366 | 17,390 | 0 | 0 |
| OWDA Loans Payable | 1,113,575 | 717,257 | 0 | 0 |
| Compensated Absences Payable | 31,705 | 13,697 | 9,956 | 159,221 |
| Capital Leases Payable | 0 | 0 | 0 | 1,955 |
| Total Current Liabilities | 3,629,882 | 1,732,711 | 1,371,250 | 1,013,785 |
| <u>Non-Current Liabilities</u> | | | | |
| General Obligation Bonds Payable | 3,893,026 | 4,798,361 | 17,076,719 | 0 |
| Special Assessment Bonds Payable | 809,805 | 0 | 0 | 0 |
| OPWC Loans Payable | 110,471 | 149,639 | 0 | 0 |
| OWDA Loans Payable | 37,775,797 | 23,112,297 | 0 | 0 |
| Compensated Absences Payable | 84,151 | 27,292 | 23,717 | 55,500 |
| Closure/Postclosure Costs Payable | 0 | 0 | 15,722,119 | 0 |
| Total Non-Current Liabilities | 42,673,250 | 28,087,589 | 32,822,555 | 55,500 |
| Total Liabilities | 46,303,132 | 29,820,300 | 34,193,805 | 1,069,285 |
| <u>Net Assets</u> | | | | |
| Invested in Capital Assets, Net of Related Debt | 38,091,688 | 15,399,683 | (11,974,220) | 2,086,692 |
| Unrestricted (Deficit) | (11,421,753) | 2,256,340 | (8,990,125) | (409,344) |
| Total Net Assets (Deficit) | \$26,669,935 | \$17,656,023 | (\$20,964,345) | \$1,677,348 |

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

| | <u>Governmental Activity</u> | |
|-----------------------------|----------------------------------|--|
| <u>Total Enterprise</u> | <u>Internal Service</u> | |
| \$10,575,028 | \$5,217,005 | |
| 3,315,072 | 0 | |
| 207,024 | 0 | |
| 114,813 | 296,359 | |
| 111,374 | 0 | |
| <u>14,323,311</u> | <u>5,513,364</u> | |
| 2,273,728 | 0 | |
| 328,913 | 0 | |
| 6,443,228 | 0 | |
| <u>113,056,303</u> | <u>0</u> | |
| <u>122,102,172</u> | <u>0</u> | |
| <u>136,425,483</u> | <u>5,513,364</u> | |
| 220,530 | 0 | |
| 234,289 | 0 | |
| 1,260,539 | 0 | |
| 518,306 | 371,102 | |
| 2,548 | 0 | |
| 635,529 | 0 | |
| 0 | 1,088,630 | |
| 338,123 | 0 | |
| 161,961 | 0 | |
| 2,190,256 | 0 | |
| 63,425 | 0 | |
| 74,756 | 0 | |
| 1,830,832 | 0 | |
| 214,579 | 0 | |
| 1,955 | 0 | |
| <u>7,747,628</u> | <u>1,459,732</u> | |
| 25,768,106 | 0 | |
| 809,805 | 0 | |
| 260,110 | 0 | |
| 60,888,094 | 0 | |
| 190,660 | 0 | |
| <u>15,722,119</u> | <u>0</u> | |
| <u>103,638,894</u> | <u>0</u> | |
| <u>111,386,522</u> | <u>1,459,732</u> | |
| 43,603,843 | 0 | |
| <u>(18,564,882)</u> | <u>4,053,632</u> | |
| 25,038,961 | <u><u>\$4,053,632</u></u> | |
| <u>915,945</u> | | |
| <u><u>\$25,954,906</u></u> | | |

Erie County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010

| | Business-Type Activities | | | |
|--|----------------------------|----------------------------|------------------------------|---------------------------|
| | Sewer | Water | Landfill | Care Facility |
| <u>Operating Revenues</u> | | | | |
| Charges for Services | \$6,995,410 | \$7,999,634 | \$5,447,927 | \$6,765,031 |
| Other | 33,431 | 125 | 147,433 | 1,900 |
| Total Operating Revenues | <u>7,028,841</u> | <u>7,999,759</u> | <u>5,595,360</u> | <u>6,766,931</u> |
| <u>Operating Expenses</u> | | | | |
| Personal Services | 1,347,370 | 879,586 | 584,905 | 4,684,955 |
| Materials and Supplies | 3,872,585 | 449,238 | 166,817 | 421,516 |
| Contractual Services | 2,529,820 | 3,459,472 | 1,667,652 | 1,588,908 |
| Claims | 0 | 0 | 0 | 0 |
| Closure and Postclosure Costs | 0 | 0 | 1,108,395 | 0 |
| Other | 143,273 | 156,476 | 75,753 | 0 |
| Depreciation | 2,422,776 | 1,560,219 | 337,816 | 103,866 |
| Total Operating Expenses | <u>10,315,824</u> | <u>6,504,991</u> | <u>3,941,338</u> | <u>6,799,245</u> |
| Operating Income (Loss) | <u>(3,286,983)</u> | <u>1,494,768</u> | <u>1,654,022</u> | <u>(32,314)</u> |
| <u>Non-Operating Revenues (Expenses)</u> | | | | |
| Gain on Disposal of Capital Assets | 1,575 | 877 | 2,588 | 9 |
| Loss on Disposal of Capital Assets | (5,937) | (6,710) | 0 | (3,348) |
| Interest Expense | (1,511,394) | (1,297,247) | (883,827) | (159) |
| Total Non-Operating Revenues (Expenses) | <u>(1,515,756)</u> | <u>(1,303,080)</u> | <u>(881,239)</u> | <u>(3,498)</u> |
| Income (Loss) Before Contributions and Transfers | <u>(4,802,739)</u> | <u>191,688</u> | <u>772,783</u> | <u>(35,812)</u> |
| Capital Contributions | 49,466 | 40,909 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | (10,396) | 0 | 0 |
| Changes in Net Assets | <u>(4,753,273)</u> | <u>222,201</u> | <u>772,783</u> | <u>(35,812)</u> |
| Net Assets (Deficit) Beginning of Year - Restated (Note 3) | <u>31,423,208</u> | <u>17,433,822</u> | <u>(21,737,128)</u> | <u>1,713,160</u> |
| Net Assets (Deficit) End of Year | <u><u>\$26,669,935</u></u> | <u><u>\$17,656,023</u></u> | <u><u>(\$20,964,345)</u></u> | <u><u>\$1,677,348</u></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

| Total Enterprise | Governmental Activity |
|----------------------|--------------------------|
| | Internal Service |
| \$27,208,002 | \$6,187,696 |
| 182,889 | 419,189 |
| <u>27,390,891</u> | <u>6,606,885</u> |
| 7,496,816 | 0 |
| 4,910,156 | 0 |
| 9,245,852 | 881,968 |
| 0 | 6,409,846 |
| 1,108,395 | 0 |
| 375,502 | 0 |
| 4,424,677 | 0 |
| <u>27,561,398</u> | <u>7,291,814</u> |
| <u>(170,507)</u> | <u>(684,929)</u> |
| 5,049 | 0 |
| (15,995) | 0 |
| <u>(3,692,627)</u> | <u>0</u> |
| <u>(3,703,573)</u> | <u>0</u> |
| (3,874,080) | (684,929) |
| 90,375 | 0 |
| 0 | 4,699 |
| <u>(10,396)</u> | <u>0</u> |
| (3,794,101) | (680,230) |
| | <u>4,733,862</u> |
| | <u>\$4,053,632</u> |
| <u>(155,822)</u> | |
| <u>(\$3,949,923)</u> | |

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

| | 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 | \$6,796,155 | \$7,996,000 | \$5,485,771 | \$6,650,498 |
| Cash Received from Transactions with Other Funds | 0 | 0 | 0 | 0 |
| Cash Payments for Personal Services | (1,248,667) | (799,974) | (490,177) | (3,934,942) |
| Cash Payments to Suppliers | (3,894,919) | (477,307) | (286,281) | (360,505) |
| Cash Payments for Contractual Services | (2,455,703) | (3,485,689) | (1,454,902) | (1,711,277) |
| Cash Payments for Claims | 0 | 0 | 0 | 0 |
| Cash Payments for Transactions with Other Funds | (163,174) | (117,738) | (78,312) | (738,104) |
| Cash Received for Other Revenues | 33,712 | 125 | 147,412 | 1,900 |
| Cash Payments for Other Expenses | (143,273) | (156,476) | (75,753) | 0 |
| Net Cash Provided by (Used for) Operating Activities | (1,075,869) | 2,958,941 | 3,247,758 | (92,430) |
| <u>Cash Flows from Noncapital Financing Activities</u> | | | | |
| Cash Payments from Advances Out | 0 | 0 | (91,000) | 0 |
| Cash Received from Transfers In | 0 | 0 | 0 | 0 |
| Cash Payments from Transfers Out | 0 | (10,396) | 0 | 0 |
| Net Cash Provided by (Used for) Noncapital Financing Activities | 0 | (10,396) | (91,000) | 0 |
| <u>Cash Flows from Capital and Related Financing Activities</u> | | | | |
| Acquisition of Capital Assets | (1,751,392) | (22,480) | (203,975) | (196,647) |
| Proceeds from Sale of Capital Assets | 1,575 | 1,725 | 2,588 | 9 |
| Principal Paid on General Obligation Bonds | (577,976) | (571,544) | (952,633) | 0 |
| Principal Paid on OPWC Loans | (57,365) | (17,390) | 0 | 0 |
| Principal Paid on OWDA Loans | (1,646,091) | (749,940) | 0 | 0 |
| Interest Paid on General Obligation Bonds | (194,477) | (217,330) | (863,318) | 0 |
| Interest Paid on OWDA Loans | (1,264,408) | (1,071,253) | 0 | 0 |
| OPWC Loan Proceeds | 0 | 132,251 | 0 | 0 |
| OWDA Loan Proceeds | 4,075,160 | 17,249 | 0 | 0 |
| Lease Principal | 0 | 0 | (81,148) | (2,241) |
| Lease Interest | 0 | 0 | (3,148) | (159) |
| Net Cash Used for Capital and Related Financing Activities | (1,414,974) | (2,498,712) | (2,101,634) | (199,038) |
| Net Increase (Decrease) in Cash and Cash Equivalents | (2,490,843) | 449,833 | 1,055,124 | (291,468) |
| Cash and Cash Equivalents Beginning of Year | 4,942,018 | 1,023,605 | 5,514,139 | 372,620 |
| Cash and Cash Equivalents End of Year | <u>\$2,451,175</u> | <u>\$1,473,438</u> | <u>\$6,569,263</u> | <u>\$81,152</u> |

| | Governmental Activity |
|---------------------|--------------------------|
| Total Enterprise | Internal Service |
| \$26,928,424 | \$0 |
| 0 | 6,262,740 |
| (6,473,760) | 0 |
| (5,019,012) | 0 |
| (9,107,571) | (1,053,977) |
| 0 | (6,100,526) |
| (1,097,328) | 0 |
| 183,149 | 0 |
| <u>(375,502)</u> | <u>419,189</u> |
| <u>5,038,400</u> | <u>(472,574)</u> |
| (91,000) | 0 |
| 0 | 4,699 |
| <u>(10,396)</u> | <u>0</u> |
| <u>(101,396)</u> | <u>4,699</u> |
| (2,174,494) | 0 |
| 5,897 | 0 |
| (2,102,153) | 0 |
| (74,755) | 0 |
| (2,396,031) | 0 |
| (1,275,125) | 0 |
| (2,335,661) | 0 |
| 132,251 | 0 |
| 4,092,409 | 0 |
| (83,389) | 0 |
| <u>(3,307)</u> | <u>0</u> |
| <u>(6,214,358)</u> | <u>0</u> |
| (1,277,354) | (467,875) |
| <u>11,852,382</u> | <u>5,684,880</u> |
| <u>\$10,575,028</u> | <u>\$5,217,005</u> |

(continued)

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010
(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) | (\$3,286,983) | \$1,494,768 | \$1,654,022 | (\$32,314) |
| <u>Adjustments to Reconcile Operating Income (Loss) to</u> | | | | |
| <u>Net Cash Provided by (Used for) Operating Activities</u> | | | | |
| Depreciation | 2,422,776 | 1,560,219 | 337,816 | 103,866 |
| Changes in Assets and Liabilities: | | | | |
| (Increase) Decrease in Accounts Receivable | (22,758) | (3,132) | 37,844 | (114,533) |
| (Increase) Decrease in Materials and Supplies Inventory | (13,408) | (12,984) | 6,235 | (5,644) |
| (Increase) Decrease in Interfund Receivable | (16,267) | (502) | (21) | 0 |
| Increase in Special Assessments Receivable | (160,230) | 0 | 0 | 0 |
| Increase (Decrease) in Accrued Wages Payable | (14,012) | 1,155 | 5,970 | 20,471 |
| Increase (Decrease) in Accounts Payable | 19,925 | (10,741) | 47,046 | (56,887) |
| Increase (Decrease) in Due to Other Governments | 41,760 | (34,116) | 1,555 | 3,738 |
| Increase in Due to External Parties | 0 | 0 | 1,905 | 0 |
| Increase (Decrease) in Interfund Payable | (5,177) | 235 | 35,416 | (12,522) |
| Increase in Claims Payable | 0 | 0 | 0 | 0 |
| Increase (Decrease) in Compensated Absences Payable | (41,495) | (35,961) | 11,575 | 1,395 |
| Increase in Closure/Postclosure Costs Payable | 0 | 0 | 1,108,395 | 0 |
| Total Adjustments | 2,211,114 | 1,464,173 | 1,593,736 | (60,116) |
| Net Cash Provided by (Used for) Operating Activities | <u>(\$1,075,869)</u> | <u>\$2,958,941</u> | <u>\$3,247,758</u> | <u>(\$92,430)</u> |

Non-Cash Capital Financing Transactions

During 2010, the Sewer and Water enterprise funds received capital assets donated by outside parties, in the amount of \$49,466 and \$40,909, respectively.

See Accompanying Notes to the Basic Financial Statements

| <u>Total Enterprise</u> | <u>Governmental Activity</u> <u>Internal Service</u> |
|-----------------------------|---|
| <u>(\$170,507)</u> | <u>(\$684,929)</u> |
| 4,424,677 | 0 |
| (102,579) | 0 |
| (25,801) | 0 |
| (16,790) | 75,044 |
| (160,230) | 0 |
| 13,584 | 0 |
| (657) | 0 |
| 12,937 | (97,266) |
| 1,905 | 0 |
| 17,952 | 0 |
| 0 | 234,577 |
| (64,486) | 0 |
| <u>1,108,395</u> | <u>0</u> |
| <u>5,208,907</u> | <u>212,355</u> |
| <u><u>\$5,038,400</u></u> | <u><u>(\$472,574)</u></u> |

Erie County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2010

| | Private Purpose Trust | Agency |
|--|--------------------------|----------------------|
| <u>Assets</u> | | |
| Equity in Pooled Cash and Cash Equivalents | \$52,621 | \$11,012,654 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 4,507,642 |
| Accounts Receivable | 0 | 18,834 |
| Accrued Interest Receivable | 62 | 0 |
| Due from Other Governments | 0 | 3,470,357 |
| Due from External Parties | 0 | 19,192 |
| Property Taxes Receivable | 0 | 81,149,546 |
| Special Assessments Receivable | 0 | 5,213,366 |
| | 52,683 | \$105,391,591 |
| Total Assets | 52,683 | \$105,391,591 |
| <u>Liabilities</u> | | |
| Due to Other Governments | 0 | \$88,794,313 |
| Due to External Parties | 0 | 132,015 |
| Undistributed Assets | 0 | 16,465,263 |
| | 0 | 16,465,263 |
| Total Liabilities | 0 | \$105,391,591 |
| <u>Net Assets</u> | | |
| Held in Trust for Others | 52,683 | |
| Total Net Assets | \$52,683 | |

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, 2010

| | |
|------------------------------|------------------------|
| <u>Additions</u> | |
| Interest | \$733 |
| <u>Deductions</u> | |
| Operating Expenses | <u>0</u> |
| Change in Net Assets | 733 |
| Net Assets Beginning of Year | <u>51,950</u> |
| Net Assets End of Year | <u><u>\$52,683</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, 2010

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 2010.

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

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 24, 25, and 26 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, 2010
(continued)

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 the operation of resident homes for the developmentally disabled financed by a county-wide property tax levy and federal and state grants.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

Motor Vehicle and Gasoline Tax Fund - This fund accounts for monies derived from gasoline taxes and the sale of motor vehicle licenses. Expenditures are 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 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 monies received from 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, 2010
(continued)

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, 2010
(continued)

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, 2010, but were levied to finance 2011 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, 2010
(continued)

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". Retainage held in separate accounts for construction projects is recorded as "Cash and Cash Equivalents with Escrow 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, 2010
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2010, the County invested in nonnegotiable certificates of deposit, federal agency securities, 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 share price, which is the price the investment could be sold for on December 31, 2010.

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 2010 was \$732,730, which includes \$648,089 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, 2010, 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. Resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors upon project completion are also reported as restricted.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(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 years | 20 years |
| Buildings and Building Improvements | 30-50 years | 30-50 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 years | 8 years |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

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, 2010
(continued)

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 Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for interfund receivable, unclaimed monies, notes receivable, and encumbrances.

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 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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 - Restatement of Net Assets

In the prior year, the County did not correctly calculate the receivable for property taxes or payment in lieu of taxes. In addition, the County revised the values on some of its capital assets based on better information obtained from the County Engineer to better document and provide greater consistency on reported capital assets. The restatement had the following effect on net assets.

| | Sewer | Water | Landfill | Care Facility |
|--|--------------|--------------|-------------------------------------|--------------------------------------|
| Net Assets at | | | | |
| December 31, 2009 | \$31,414,258 | \$16,826,285 | (\$21,423,550) | \$1,754,401 |
| Capital Assets | (86,331) | 693,683 | (591,091) | (11,108) |
| Accumulated Depreciation | 95,281 | (86,146) | 277,513 | (30,133) |
| Adjusted Net Assets at | | | | |
| December 31, 2009 | \$31,423,208 | \$17,433,822 | (\$21,737,128) | \$1,713,160 |
| | | | Total Governmental Activities | Total Business-Type Activities |
| Net Assets at December 31, 2009 | | | \$83,139,806 | \$29,643,161 |
| Property Taxes Receivable | | | 802,415 | 0 |
| Payment in Lieu of Taxes Receivable | | | (1,463,486) | 0 |
| Capital Assets | | | (9,830,217) | 5,153 |
| Accumulated Depreciation | | | 4,821,198 | 256,515 |
| Adjusted Net Assets at December 31, 2009 | | | \$77,469,716 | \$29,904,829 |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2010, the following funds had deficit fund balances:

| Fund Type/Fund | Deficit |
|-----------------------|------------|
| Special Revenue Funds | |
| Children's Services | \$157,928 |
| CSEA | 142,233 |
| CDBG | 8,994 |
| CHIP | 332,931 |
| Highway Safety | 1,443 |
| Solid Waste District | 36,426 |
| Debt Service Fund | |
| Bond Retirement | 86,870 |
| Capital Projects Fund | |
| TIF Projects | 1,690,860 |
| Enterprise Fund | |
| Landfill | 20,964,345 |

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 fund balance in the capital projects fund resulted from the requirement to report notes payable as a fund liability. The deficit will be eliminated when the notes are paid.

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 CHIP, Highway Safety, Visitor's Bureau and Solid Waste District 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 \$318,134, \$954, \$108,094, \$52,180, and \$83,202; respectively, for the year ended December 31, 2010. 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, 2010
(continued)

Note 4 - Accountability and Compliance (continued)

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2010.

| Fund Program/Department/Account | Appropriations | Expenditures Plus Encumbrances | Excess |
|--|----------------|-----------------------------------|---------|
| General Fund | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Microfilm | | | |
| Contractual Services | \$12,000 | \$14,209 | \$2,209 |
| Treasurer | | | |
| Contractual Services | 191,780 | 330,664 | 138,884 |
| Special Revenue Funds | | | |
| CHIP | | | |
| Economic Development | | | |
| CHIP | | | |
| Contractual Services | 0 | 2,177 | 2,177 |
| Other | 0 | 134 | 134 |
| Senior Citizens | | | |
| Health | | | |
| Senior Citizens | | | |
| Materials and Supplies | 0 | 709 | 709 |
| Enterprise Funds | | | |
| Sewer | | | |
| Personal Services | | | |
| Erie County - DOES Administration | 605,751 | 607,729 | 1,978 |
| Capital Outlay | | | |
| Erie County - DOES Administration | 5,043,548 | 5,466,679 | 423,131 |
| Water | | | |
| Capital Outlay | | | |
| Water District A - DOES Administration | 72,810 | 213,600 | 140,790 |

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, 2010
(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 as a reservation of fund balance (GAAP basis).
4. The County has certain activities within the General Fund that are not budgeted by the County Commissioners. However, this activity is included as part of the reporting entity when preparing financial statements that conform with GAAP.

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 | \$1,855,103 | \$694,245 | \$712,590 | (\$127,385) |
| <u>Increase (Decrease) Due To</u> | | | | |
| Revenue Accruals: | | | | |
| Accrued 2009, Received in Cash 2010 | 1,218,165 | 326,604 | 461,982 | 378,403 |
| Accrued 2010, Not Yet Received in Cash | (1,343,104) | (13,859) | (479,285) | (325,441) |
| Expenditure Accruals: | | | | |
| Accrued 2009, Paid in Cash 2010 | (1,125,621) | (280,007) | (780,952) | (208,195) |
| Accrued 2010, Not Yet Paid in Cash | 1,064,737 | 408,530 | 366,725 | 143,346 |
| Cash Adjustments: | | | | |
| Unrecorded Activity 2009 | 274,878 | 1,034,684 | 135,114 | 6,843 |
| Unrecorded Activity 2010 | (101,185) | (1,237,899) | (641) | (7,722) |
| Prepaid Items | (18,897) | 0 | 0 | 0 |
| Materials and Supplies Inventory | 22,196 | 0 | 0 | 34,727 |
| Advances In | 65,749 | 0 | 0 | 0 |
| Excess of Revenues Under Expenditures for Nonbudgeted Activity | 10,996 | 0 | 0 | 0 |
| Encumbrances Outstanding at Year End (Budget Basis) | (441,214) | (1,539,318) | (207,755) | (254,016) |
| Budget Basis | <u>\$1,481,803</u> | <u>(\$607,020)</u> | <u>\$207,778</u> | <u>(\$359,440)</u> |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

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, 2010
(continued)

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, \$5,652,451 of the County's bank balance of \$32,668,117 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, 2010
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2010, the County had the following investments:

| | <u>Fair Value</u> | <u>Maturity</u> |
|--------------------------------|---------------------|-----------------|
| Federal Farm Credit Bank Notes | \$995,530 | 9/8/14 |
| Federal Farm Credit Bank Notes | 1,000,000 | 12/22/14 |
| Federal Farm Credit Bank Notes | 1,005,060 | 3/2/15 |
| Federal Farm Credit Bank Notes | 995,000 | 6/3/15 |
| Federal Home Loan Bank Notes | 1,031,370 | 6/8/12 |
| Federal Home Loan Bank Notes | 999,960 | 10/12/12 |
| Federal Home Loan Bank Notes | 1,022,270 | 12/14/12 |
| Federal Home Loan Bank Notes | 1,021,740 | 3/20/13 |
| Federal Home Loan Bank Notes | 1,085,750 | 6/14/13 |
| Federal Home Loan Bank Notes | 1,003,950 | 9/3/13 |
| Federal Home Loan Bank Notes | 1,005,310 | 11/28/14 |
| Federal Home Loan Bank Notes | 992,000 | 12/3/14 |
| Federal Home Loan Bank Notes | 996,870 | 5/26/15 |
| Federal Home Loan Bank Notes | 1,008,200 | 8/20/15 |
| Federal Home Loan Bank Notes | 998,500 | 12/3/15 |
| U.S. Treasury Notes | 992,656 | 12/15/13 |
| STAR Ohio | 10,586,611 | 58 days |
| | <u>\$26,740,777</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. 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 | \$3,995,590 | 14.9% |
| Federal Home Loan Bank | 11,165,920 | 41.8 |
| U.S. Treasury | 992,656 | 3.7 |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 7 - Receivables

Receivables at December 31, 2010, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; other local taxes; 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 \$199,351, will not be received within one year. Special assessments receivable, in the amount of \$2,273,728, 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 4 percent to 5 percent and are repaid over periods ranging from five to seven years. A summary of the changes in notes receivable during 2010 follows:

| | Balance January 1, 2010 | New Loans | Repayments | Balance December 31, 2010 |
|-----------------------------------|-------------------------------|--------------|-----------------|---------------------------------|
| General Fund | | | | |
| Revolving Loan | \$14,153 | \$0 | \$14,153 | \$0 |
| Special Revenue Fund | | | | |
| Community Development Block Grant | 222,154 | 0 | 10,644 | 211,510 |
| | <u>\$236,307</u> | <u>\$0</u> | <u>\$24,797</u> | <u>\$211,510</u> |

A summary of the principal items of intergovernmental receivables follows:

| | Amount |
|---------------------------------------|------------------|
| Governmental Activities | |
| Major Funds | |
| General Fund | |
| Local Government | \$922,965 |
| Estate Tax | 31,869 |
| Homestead and Rollback | 273,924 |
| Personal Property Phase-Out | 59,272 |
| State of Ohio | 27,993 |
| City of Huron | 625 |
| Sandusky City School District | 37,056 |
| Northpoint Educational Service Center | 3,235 |
| Other | 940 |
| Total General Fund | <u>1,357,879</u> |
| Developmental Disabilities | |
| Help Me Grow | 19,334 |
| Stimulus - EFMAP | 14,560 |
| State of Ohio | 97,742 |
| Food Service | 146 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 7 - Receivables (continued)

| | Amount |
|--|-------------|
| Governmental Activities (continued) | |
| Major Funds (continued) | |
| Developmental Disabilities (continued) | |
| Title XX | \$66,496 |
| Homestead and Rollback | 273,227 |
| Personal Property Phase-Out | 77,312 |
| Total Developmental Disabilities | 548,817 |
| Job and Family Services | |
| Job and Family Services | 409,567 |
| Workforce Investment Act | 236,361 |
| Total Job and Family Services | 645,928 |
| Motor Vehicle and Gasoline Tax | |
| Gasoline Tax | 917,810 |
| Motor Vehicle License Fees | 1,185,712 |
| Total Motor Vehicle and Gasoline Tax | 2,103,522 |
| Total Major Funds | 4,656,146 |
| Nonmajor Funds | |
| Children's Services | |
| Title VI-E | 19,887 |
| CHIP | |
| Lead Hazard Control | 82,858 |
| Neighborhood Stabilization | 367,246 |
| Total CHIP | 450,104 |
| Youth Services | |
| Reclaim | 139,692 |
| Wraparound Grant | 56,430 |
| Youth Services | 71,147 |
| Other | 44 |
| Total Youth Services | 267,313 |
| Northern Ohio Juvenile Facility | |
| Ashland County | 863 |
| Indigent Municipal Court | |
| State of Ohio | 1,361 |
| School Resource Officer Grant | |
| Townsend School | 5,822 |
| Highway Safety | |
| High Visibility Enforcement | 10,584 |
| Adult Probation | |
| Community Corrections | 158,941 |
| Emergency Management Agency | |
| State Homeland Security | 2,228 |
| | (continued) |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 7 - Receivables (continued)

| | Amount |
|-------------------------------------|-------------|
| Governmental Activities (continued) | |
| Nonmajor Funds (continued) | |
| Crime Victims Assistance | |
| VAWA | \$21,085 |
| VOCA | 10,060 |
| Total Crime Victims Assistance | 31,145 |
| Senior Citizens | |
| Homestead and Rollback | 53,372 |
| Personal Property Phase-Out | 12,885 |
| Total Senior Citizens | 66,257 |
| Indigent Ignition Interlock | |
| State of Ohio | 456 |
| Law Library | |
| City of Sandusky | 932 |
| 911 Services | |
| State of Ohio | 16,117 |
| Total Nonmajor Funds | 1,032,010 |
| Total Governmental Activities | \$5,688,156 |
| | |
| Agency Funds | |
| Gasoline Tax | \$413,527 |
| Motor Vehicle License Fees | 280,934 |
| Local Government | 1,039,391 |
| Library Local Government | 1,350,017 |
| Homestead and Rollback | 323,878 |
| Personal Property Phase-Out | 62,610 |
| Total Agency Funds | \$3,470,357 |

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, 2010
(continued)

Note 9 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2010 represent the collection of 2009 taxes. Real property taxes received in 2010 were levied after October 1, 2009, on the assessed values as of January 1, 2009, 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 2010 represent the collection of 2009 taxes. Public utility real and tangible personal property taxes received in 2010 became a lien on December 31, 2008, were levied after October 1, 2009, 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.

Tangible personal property tax revenues received in 2010 (other than public utility property) represent the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer collected. The October 2008 tangible personal property settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the true value as of December 31, 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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 property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2010, 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 2010 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 9 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2010, was \$8.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2010 property tax receipts were based are as follows:

| | |
|----------------------------|-----------------|
| Real Property | |
| Residential | \$1,492,808,990 |
| Agriculture | 78,524,980 |
| Commercial/Industrial | 428,416,140 |
| Public Utility Property | |
| Real | 18,549,140 |
| Personal | 51,169,000 |
| Tangible Personal Property | 2,172,915 |
| Total Assessed Value | \$2,071,641,165 |

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, 2010, was as follows:

| | Restated Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 |
|-------------------------------------|---|-----------|-------------|---------------------------------|
| Governmental Activities: | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$2,572,594 | \$0 | \$0 | \$2,572,594 |
| Construction in Progress | 1,800,570 | 470,058 | (1,785,515) | 485,113 |
| Total Nondepreciable Capital Assets | 4,373,164 | 470,058 | (1,785,515) | 3,057,707 |
| Depreciable Capital Assets | | | | |
| Land Improvements | 1,103,755 | 0 | 0 | 1,103,755 |
| Buildings and Building Improvements | 45,954,967 | 37,980 | 0 | 45,992,947 |
| Roads and Bridges | 34,558,167 | 2,995,599 | 0 | 37,553,766 |
| Equipment | 9,033,486 | 648,834 | (174,245) | 9,508,075 |
| Vehicles | 3,755,930 | 478,310 | (132,641) | 4,101,599 |
| Total Depreciable Capital Assets | 94,406,305 | 4,160,723 | (306,886) | 98,260,142 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 11 - Capital Assets (continued)

| | Restated Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 |
|---|---|--------------------|----------------------|---------------------------------|
| Governmental Activities (continued): | | | | |
| Less Accumulated Depreciation for | | | | |
| Land Improvements | (\$437,927) | (\$47,159) | \$0 | (\$485,086) |
| Buildings and Building Improvements | (14,660,136) | (1,022,242) | 0 | (15,682,378) |
| Roads and Bridges | (12,878,931) | (1,149,663) | 0 | (14,028,594) |
| Equipment | (5,267,470) | (745,107) | 131,852 | (5,880,725) |
| Vehicles | (2,400,000) | (305,570) | 99,405 | (2,606,165) |
| Total Accumulated Depreciation | <u>(35,644,464)</u> | <u>(3,269,741)</u> | <u>231,257</u> | <u>(38,682,948)</u> |
| Total Depreciable Capital Assets, Net | <u>58,761,841</u> | <u>890,982</u> | <u>(75,629)</u> | <u>59,577,194</u> |
| Governmental Activities Capital Assets, Net | <u>\$63,135,005</u> | <u>\$1,361,040</u> | <u>(\$1,861,144)</u> | <u>\$62,634,901</u> |

During 2010, governmental activities accepted contributions of capital assets from outside sources in the amount of \$344,605.

| | Restated Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 |
|-------------------------------------|---|------------------|--------------------|---------------------------------|
| Business-Type Activities: | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$2,439,829 | \$0 | (\$12,647) | \$2,427,182 |
| Construction in Progress | 2,619,980 | 3,386,844 | (1,990,778) | 4,016,046 |
| Total Nondepreciable Capital Assets | <u>5,059,809</u> | <u>3,386,844</u> | <u>(2,003,425)</u> | <u>6,443,228</u> |
| Depreciable Capital Assets | | | | |
| Land Improvements | 7,184,679 | 101,389 | 0 | 7,286,068 |
| Buildings and Building Improvements | 34,636,025 | 0 | 0 | 34,636,025 |
| Sewer and Water Lines | 127,955,429 | 2,081,153 | 0 | 130,036,582 |
| Equipment | 8,860,442 | 83,811 | (42,209) | 8,902,044 |
| Vehicles | 1,298,861 | 24,950 | (51,954) | 1,271,857 |
| Total Depreciable Capital Assets | <u>179,935,436</u> | <u>2,291,303</u> | <u>(94,163)</u> | <u>182,132,576</u> |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 11 - Capital Assets (continued)

| | Restated Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 |
|--|---|--------------------|----------------------|---------------------------------|
| Business-Type Activities (continued): | | | | |
| Less Accumulated Depreciation for | | | | |
| Land Improvements | (\$3,579,483) | (\$230,263) | \$0 | (\$3,809,746) |
| Buildings and Building Improvements | (15,618,566) | (673,008) | 0 | (16,291,574) |
| Sewer and Water Lines | (39,218,168) | (3,087,978) | 0 | (42,306,146) |
| Equipment | (5,333,197) | (334,133) | 38,861 | (5,628,469) |
| Vehicles | (992,149) | (99,295) | 51,106 | (1,040,338) |
| Total Accumulated Depreciation | <u>(64,741,563)</u> | <u>(4,424,677)</u> | <u>89,967</u> | <u>(69,076,273)</u> |
| Total Depreciable Capital Assets, Net | <u>115,193,873</u> | <u>(2,133,374)</u> | <u>(4,196)</u> | <u>113,056,303</u> |
| Business-Type Activities Capital Assets, Net | <u>\$120,253,682</u> | <u>\$1,253,470</u> | <u>(\$2,007,621)</u> | <u>\$119,499,531</u> |

During 2010, business-type activities accepted contributions of capital assets from outside sources, in the amount of \$90,375.

Depreciation expense was charged to governmental functions as follows:

| | |
|--|--------------------|
| Governmental Activities | |
| General Government: | |
| Legislative and Executive | \$1,330,114 |
| Judicial | 70,789 |
| Public Safety | 365,533 |
| Public Works | 1,317,997 |
| Health | 126,488 |
| Human Services | 57,416 |
| Economic Development | 1,404 |
| Total Depreciation Expense - Governmental Activities | <u>\$3,269,741</u> |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2010, consisted of the following individual fund receivables and payables:

Due to General Fund from:

| | |
|--------------------------------|--------------------|
| Developmental Disabilities | \$8,605 |
| Job and Family Services | 35,508 |
| Motor Vehicle and Gasoline Tax | 6,104 |
| Other Governmental | 663,160 |
| Sewer | 1,360 |
| Water | 1,903 |
| Care Facility | 520,707 |
| Total General Fund | <u>\$1,237,347</u> |

Due to Motor Vehicle and Gasoline Tax Fund from:

| | |
|---|----------------|
| General Fund | \$242 |
| Other Governmental | 429 |
| Water | 2,039 |
| Total Motor Vehicle and Gasoline Tax Fund | <u>\$2,710</u> |

Due to Other Governmental Funds from:

| | |
|--------------------------------|-----------------|
| General Fund | \$1,276 |
| Job and Family Services | 5,973 |
| Landfill | 30,920 |
| Total Other Governmental Funds | <u>\$38,169</u> |

Due to Sewer Fund from:

| | |
|--------------------------------|-----------------|
| General Fund | \$668 |
| Developmental Disabilities | 582 |
| Motor Vehicle and Gasoline Tax | 42 |
| Other Governmental | 67 |
| Water | 12 |
| Landfill | 15,593 |
| Care Facility | 2,286 |
| Total Sewer Fund | <u>\$19,250</u> |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 12 - Interfund Receivables/Payables (continued)

| | |
|------------------------------------|------------------|
| Due to Water Fund from: | |
| General Fund | \$1,006 |
| Developmental Disabilities | 705 |
| Motor Vehicle and Gasoline Tax | 64 |
| Other Governmental | \$66 |
| Sewer | 500 |
| Care Facility | 2,201 |
| Total Water Fund | <u>\$4,542</u> |
| | |
| Due to Landfill from: | |
| Other Governmental | \$91,000 |
| Sewer | 21 |
| Total Water Fund | <u>\$91,021</u> |
| | |
| Due to Internal Service Fund from: | |
| General Fund | \$126,132 |
| Developmental Disabilities | 24,680 |
| Job and Family Services | 28,546 |
| Motor Vehicle and Gasoline Tax | 15,609 |
| Other Governmental | 43,405 |
| Sewer | 9,693 |
| Water | 6,399 |
| Landfill | 4,690 |
| Care Facility | 37,205 |
| Total Internal Service Fund | <u>\$296,359</u> |

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 \$92,295 and \$468,000, respectively, and the Landfill receivable from other governmental funds, in the amount of \$91,000, 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 13 - Risk Management (continued)

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$274,816 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2010, 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 2010 and 2009 were:

| | Beginning Balance | Current Year Claims | Claims Payments by Workers' Compensation | Ending Balance |
|------|----------------------|------------------------|---|-------------------|
| 2010 | \$78,749 | \$367,775 | (\$171,708) | \$274,816 |
| 2009 | 7,188 | 168,526 | (96,965) | 78,749 |

B. Medical Insurance Program

The County provides employee medical coverage through a self-insured program. The County established an Employee Self-Insurance fund (an 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.

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, 2010, was estimated by a third party administrator at \$813,814. The changes in the claims liability for 2010 and 2009 were:

| | Beginning Balance | Current Year Claims | Claims Payments | Ending Balance |
|------|----------------------|------------------------|--------------------|-------------------|
| 2010 | \$775,304 | \$6,042,071 | \$6,003,561 | \$813,814 |
| 2009 | 791,797 | 5,774,204 | 5,790,697 | 775,304 |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 13 - Risk Management (continued)

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 2010, 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 | 170,331,008 |
| 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 2009, and settled claims have not exceeded this coverage in the past three years.

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2010. The following amounts remain on these contracts.

| Vendor | Contract Amount | Amount Paid as of 12/31/10 | Outstanding Balance |
|--------------------------|--------------------|-------------------------------|------------------------|
| Mar-King Construction | \$117,494 | \$112,794 | \$4,700 |
| D and M Earthmoving | 145,646 | 135,285 | 10,361 |
| Herk Excavating, Inc. | 146,098 | 137,993 | 8,105 |
| Herbst Excavating, LLC | 116,928 | 27,600 | 89,328 |
| The Kreimes Company | 41,570 | 0 | 41,570 |
| Jonatta and Herner, Inc. | 37,980 | 0 | 37,980 |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

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 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 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 the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, public safety and law enforcement divisions exist only within the traditional plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 17.87 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 5.5 percent from January 1, through February 28, 2010, and 5 percent from March 1, through December 31, 2010. The portion of the employer contribution allocated to health care for members in the combined plan was 4.73 percent from January 1, through February 28, 2010, and 4.23 percent from March 1, through December 31, 2010. 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, 2010, 2009, and 2008 was \$2,397,851, \$2,381,459, and \$2,250,661, respectively. For 2010, 89 percent has been contributed with the balance recorded as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the member-directed plan for 2010 were \$37,353 made by the County and \$26,681 made by the plan members.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

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.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 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 2010, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 17.87 percent. The Ohio Revised Code 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.

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 5.5 percent from January 1, through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of the employer contribution allocated to health care for members in the combined plan was 4.73 percent from January 1, through February 28, 2010, and 4.23 percent from March 1, through December 31, 2010.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 16 - Postemployment Benefits (continued)

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2010, 2009, and 2008 was \$1,334,496, \$1,698,692, and \$2,174,584, respectively. For 2010, 89 percent has been contributed with the balance recorded as intergovernmental payable. The full amount has been contributed for 2009 and 2008.

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.

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 2010 were as follows:

| | Interest Rate | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 |
|---|------------------|-------------------------------|--------------------|--------------------|---------------------------------|
| <u>Governmental Activities</u> | | | | | |
| <u>General Obligation Bond Anticipation Notes</u> | | | | | |
| 2009 Infrastructure Improvement | 1.25-2.25% | \$3,200,000 | \$0 | \$3,200,000 | \$0 |
| 2010 Infrastructure Improvement | 0.71-2.25 | 0 | 3,600,000 | 0 | 3,600,000 |
| Total Governmental Activities | | <u>\$3,200,000</u> | <u>\$3,600,000</u> | <u>\$3,200,000</u> | <u>\$3,600,000</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 November 9, 2010, the County issued bond anticipation notes, in the amount of \$3,600,000; \$1,900,000 to retire notes previously issued for constructing public infrastructure improvements in Perkins Township along State Route 4 and \$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 0.71 to 2.25 percent and mature on November 8, 2011. The notes will be paid from the TIF Projects capital projects fund.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2010, was as follows:

| | Interest Rate | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 | Due Within One Year |
|--|------------------|-------------------------------|---------------|------------------|---------------------------------|------------------------|
| Governmental Activities | | | | | | |
| General Obligation Bonds | | | | | | |
| 1987 Human Services Building (Original Amount \$1,470,000) | 7.38% | \$180,000 | \$0 | \$60,000 | \$120,000 | \$60,000 |
| 2002 Juvenile Detention Facility (Original Amount \$1,800,000) | 2-5.375 | 1,310,000 | 0 | 75,000 | 1,235,000 | 80,000 |
| 2004 Various Purpose Refunding (Original Amount \$560,000) | 2-3.75 | 295,000 | 0 | 55,000 | 240,000 | 60,000 |
| Premium | | 3,143 | 0 | 457 | 2,686 | 0 |
| 2007 Public Infrastructure I (Original Amount \$7,200,000) | 4-5 | 6,325,000 | 0 | 465,000 | 5,860,000 | 485,000 |
| Premium | | 312,353 | 0 | 14,361 | 297,992 | 0 |
| 2007 Public Infrastructure II Serial (Original Amount \$1,514,999) | 4-4.5 | 1,380,000 | 0 | 75,000 | 1,305,000 | 75,000 |
| 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 | 0 |
| Accretion on Capital Appreciation Bonds | | 15,349 | 8,540 | 0 | 23,889 | 0 |
| 2007 Courthouse Improvements (Original Amount \$1,000,000) | 4-5 | 830,000 | 0 | 90,000 | 740,000 | 95,000 |
| 2007 Building Construction Serial (Original Amount \$545,000) | 4-5 | 495,000 | 0 | 25,000 | 470,000 | 25,000 |
| 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 | 0 |
| Accretion on Capital Appreciation Bonds | | 3,761 | 2,093 | 0 | 5,854 | 0 |
| 2007 Jail Improvements Serial (Original Amount \$795,000) | 4 | 490,000 | 0 | 160,000 | 330,000 | 165,000 |
| Capital Appreciation (Original Amount \$4,482) | 15 | 4,842 | 0 | 0 | 4,842 | 0 |
| Accretion on Capital Appreciation Bonds | | 1,880 | 1,046 | 0 | 2,926 | 0 |
| 2009 Various Purpose Refunding (Original Amount \$3,931,097) | | 3,931,097 | 0 | 425,415 | 3,505,682 | 403,025 |
| Total General Obligation Bonds | | 16,841,638 | 11,679 | 1,445,233 | 15,408,084 | 1,448,025 |
| Special Assessment Bonds with Government Commitment | | | | | | |
| 1991 East Erie Cleveland Road (Original Amount \$39,000) | 6.55 | 6,500 | 0 | 3,000 | 3,500 | 3,500 |
| 1996 Joppa Road (Original Amount \$64,000) | 3.375 | 33,000 | 0 | 4,000 | 29,000 | 4,000 |
| 2009 Refunding Glidden/Riverport Road (Original Amount \$265,000) | 2-2.75 | 265,000 | 0 | 40,000 | 225,000 | 45,000 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19 - Long-Term Obligations (continued)

| | Interest Rate | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 | Due Within One Year |
|---|------------------|-------------------------------|------------------|--------------------|---------------------------------|------------------------|
| Governmental Activities (continued) | | | | | | |
| Special Assessment Bonds with Governmental Commitment | | | | | | |
| 2009 Refunding Parker Road (Original Amount \$155,000) | 2-2.875% | \$155,000 | \$0 | \$20,000 | \$135,000 | \$25,000 |
| 2009 Refunding | | | | | | |
| 1997 Various Purpose (Original Amount \$49,350) | 2-3.125 | 49,350 | 0 | 5,483 | 43,867 | 5,483 |
| 2009 Refunding | | | | | | |
| 1998 Various Purpose (Original Amount \$122,883) | 2-3.5 | 112,883 | 0 | 13,523 | 99,360 | 12,811 |
| Total Special Assessment Bonds | | <u>621,733</u> | <u>0</u> | <u>86,006</u> | <u>535,727</u> | <u>95,794</u> |
| Other Long-Term Obligations | | | | | | |
| Compensated Absences Payable | | 2,694,636 | 213,997 | 252,559 | 2,656,074 | 778,197 |
| Capital Leases Payable | | 70,914 | 18,970 | 35,482 | 54,402 | 38,665 |
| Total Other Long-Term Obligations | | <u>2,765,550</u> | <u>232,967</u> | <u>288,041</u> | <u>2,710,476</u> | <u>816,862</u> |
| Total Governmental Activities | | <u>\$20,228,921</u> | <u>\$244,646</u> | <u>\$1,819,280</u> | <u>\$18,654,287</u> | <u>\$2,360,681</u> |
| Business-Type Activities | | | | | | |
| General Obligation Bonds | | | | | | |
| 2000 Ruggles-Mitiwanga Rehab (Original Amount \$500,000) | 4.3-5.5% | \$20,000 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| 2001 Route 6/Mitiwanga West (Original Amount \$825,000) | 3-5.5 | 75,000 | 0 | 35,000 | 40,000 | 40,000 |
| 2001 Columbus Park Subdivision (Original Amount \$450,000) | 3-5.5 | 40,000 | 0 | 20,000 | 20,000 | 20,000 |
| 2002 Perkins Township Rehab (Original Amount \$685,000) | 2-5.375 | 500,000 | 0 | 30,000 | 470,000 | 30,000 |
| 2004 Refunding (Original Amount \$2,640,000) | 2-3.75% | 1,415,000 | 0 | 265,000 | 1,150,000 | 275,000 |
| Premium | | 12,748 | 0 | 2,552 | 10,196 | 0 |
| 2007 Refunding | | | | | | |
| 1999 Various Purpose (Original Amount \$1,715,259) | 4-5 | 1,701,673 | 0 | 139,259 | 1,562,414 | 146,052 |
| Premium | | 145,749 | 0 | 12,404 | 133,345 | 0 |
| Accounting Loss | | (103,781) | 8,833 | 0 | (94,948) | 0 |
| 2007 Refunding | | | | | | |
| 2000 Various Purpose Serial (Original Amount \$101,065) | 4-5 | 99,962 | 0 | 515 | 99,447 | 515 |
| Capital Appreciation (Original Amount \$1,923) | 15 | 1,923 | 0 | 0 | 1,923 | 0 |
| Accretion on Capital Appreciation Bonds | | 747 | 416 | 0 | 1,163 | 0 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19 - Long-Term Obligations (continued)

| | Interest Rate | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 | Due Within One Year |
|---|------------------|-------------------------------|-----------|------------|---------------------------------|------------------------|
| Business-Type Activities (continued) | | | | | | |
| General Obligation Bonds | | | | | | |
| 2007 Refunding | | | | | | |
| 2001 Various Purpose | | | | | | |
| Serial | 4-5% | \$725,862 | 0 | \$3,202 | \$722,660 | \$3,202 |
| (Original Amount \$733,897) | | | | | | |
| Capital Appreciation | 15 | 35,275 | 0 | 0 | 35,275 | 0 |
| (Original Amount \$35,275) | | | | | | |
| Accretion on Capital | | | | | | |
| Appreciation Bonds | | 13,698 | 7,622 | 0 | 21,320 | 0 |
| 2009 Refunding Marshall Avenue | 2 | 135,000 | 0 | 40,000 | 95,000 | 45,000 |
| (Original Amount \$135,000) | | | | | | |
| 2009 Refunding | | | | | | |
| Cleveland Road East | 2-2.875 | 255,000 | 0 | 35,000 | 220,000 | 35,000 |
| (Original Amount \$255,000) | | | | | | |
| 2000 Columbus/Oakland/ U.S. Route 250 | | | | | | |
| | 4.3-5.5 | 115,000 | 0 | 55,000 | 60,000 | 60,000 |
| (Original Amount \$1,170,000) | | | | | | |
| 2000 State Route 4 Improvements | | | | | | |
| | 4.3-5.5 | 50,000 | 0 | 25,000 | 25,000 | 25,000 |
| (Original Amount \$500,000) | | | | | | |
| 2001 South Columbus/Taylor Road | | | | | | |
| | 3-5.5 | 80,000 | 0 | 40,000 | 40,000 | 40,000 |
| (Original Amount \$870,000) | | | | | | |
| 2001 Mason Road/Taylor Road | | | | | | |
| | 3-5.5 | 30,000 | 0 | 15,000 | 15,000 | 15,000 |
| (Original Amount \$335,000) | | | | | | |
| 2001 Marshall Avenue Improvements | | | | | | |
| | 3-5.5 | 40,000 | 0 | 20,000 | 20,000 | 20,000 |
| (Original Amount \$440,000) | | | | | | |
| 2001 Maple Avenue Improvements | | | | | | |
| | 3-5.5 | 50,000 | 0 | 25,000 | 25,000 | 25,000 |
| (Original Amount \$510,000) | | | | | | |
| 2004 Refunding | | | | | | |
| | 2-3.75 | 1,470,000 | 0 | 190,000 | 1,280,000 | 195,000 |
| (Original Amount \$2,480,000) | | | | | | |
| Premium | | 14,032 | 0 | 1,968 | 12,064 | 0 |
| 2007 Refunding | | | | | | |
| 1999 Various Purpose | | | | | | |
| | 4-5 | 803,327 | 0 | 65,741 | 737,586 | 68,948 |
| (Original Amount \$809,741) | | | | | | |
| Premium | | 131,189 | 0 | 11,165 | 120,024 | 0 |
| Accounting Loss | | (97,155) | 8,269 | 0 | (88,886) | 0 |
| 2007 Refunding | | | | | | |
| 2000 Various Purpose | | | | | | |
| Serial | 4-5 | 944,085 | 0 | 4,866 | 939,219 | 4,866 |
| (Original Amount \$953,789) | | | | | | |
| Capital Appreciation | 15 | 18,879 | 0 | 0 | 18,879 | 0 |
| (Original Amount \$18,879) | | | | | | |
| Accretion on Capital | | | | | | |
| Appreciation Bonds | | 7,332 | 4,079 | 0 | 11,411 | 0 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19 - Long-Term Obligations (continued)

| | Interest Rate | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 | Due Within One Year |
|---|------------------|-------------------------------|-----------|------------|---------------------------------|------------------------|
| Business-Type Activities (continued) | | | | | | |
| General Obligation Bonds | | | | | | |
| 2007 Refunding | | | | | | |
| 2001 Various Purpose | | | | | | |
| Serial | 4-5% | \$1,247,240 | \$0 | \$5,359 | \$1,241,881 | \$5,359 |
| (Original Amount \$1,254,108) | | | | | | |
| Capital Appreciation | 15 | 33,000 | 0 | 0 | 33,000 | 0 |
| (Original Amount \$33,000) | | | | | | |
| Accretion on Capital | | | | | | |
| Appreciation Bonds | | 12,815 | 7,130 | 0 | 19,945 | 0 |
| 2009 Refunding State Route 4 | 2-2.75 | 155,000 | 0 | 25,000 | 130,000 | 25,000 |
| (Original Amount \$155,000) | | | | | | |
| 2009 Refunding Billings Road | 2-2.875 | 280,000 | 0 | 35,000 | 245,000 | 40,000 |
| (Original Amount \$280,000) | | | | | | |
| 2009 Refunding | | | | | | |
| 1997 Various Purpose | | | | | | |
| | 2-3.5 | 265,650 | 0 | 29,517 | 236,133 | 29,517 |
| (Original Amount \$265,650) | | | | | | |
| 2009 Refunding | | | | | | |
| 1998 Various Purpose | | | | | | |
| | 2-3.5 | 301,020 | 0 | 36,061 | 264,959 | 34,164 |
| (Original Amount \$265,650) | | | | | | |
| 2000 Garbage and Refuse District | 4.3-5.5 | 320,000 | 0 | 155,000 | 165,000 | 165,000 |
| (Original Amount \$3,300,000) | | | | | | |
| 2001 Garbage and Refuse District | 3-5.5 | 285,000 | 0 | 140,000 | 145,000 | 145,000 |
| (Original Amount \$3,200,000) | | | | | | |
| 2004 Garbage and Refuse | | | | | | |
| Improvements | 3-5.5 | 9,610,000 | 0 | 460,000 | 9,150,000 | 480,000 |
| (Original Amount \$11,700,000) | | | | | | |
| Premium | | 177,490 | 0 | 12,110 | 165,380 | 0 |
| 2007 Landfill Improvement | | | | | | |
| Serial | 4-4.5 | 3,580,000 | 0 | 180,000 | 3,400,000 | 190,000 |
| (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 | 0 |
| (Original Amount \$29,053) | | | | | | |
| Accretion on Capital | | | | | | |
| Appreciation Bonds | | 11,282 | 6,278 | 0 | 17,560 | 0 |
| Premium | | 226,340 | 0 | 19,263 | 207,077 | 0 |
| Accounting Loss | | (110,569) | 9,410 | 0 | (101,159) | 0 |
| 2007 Refunding | | | | | | |
| 2000 Various Purpose | | | | | | |
| Serial | 4-5 | 1,865,954 | 0 | 9,619 | 1,856,335 | 9,619 |
| (Original Amount \$1,1885,146) | | | | | | |
| Capital Appreciation | 15 | 37,304 | 0 | 0 | 37,304 | 0 |
| (Original Amount \$37,304) | | | | | | |
| Accretion on Capital | | | | | | |
| Appreciation Bonds | | 14,486 | 8,060 | 0 | 22,546 | 0 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19 - Long-Term Obligations (continued)

| | Interest Rate | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 | Due Within One Year |
|--|------------------|-------------------------------|----------------|------------------|---------------------------------|------------------------|
| Business-Type Activities (continued) | | | | | | |
| General Obligation Bonds | | | | | | |
| 2007 Refunding | | | | | | |
| 2001 Various Purpose | | | | | | |
| Serial | 4-5% | \$1,865,243 | \$0 | \$8,014 | \$1,857,229 | \$8,014 |
| (Original Amount \$1,879,346) | | | | | | |
| Capital Appreciation | 15 | 45,517 | 0 | 0 | 45,517 | 0 |
| (Original Amount \$45,517) | | | | | | |
| Accretion on Capital Appreciation Bonds | | 17,675 | 9,835 | 0 | 27,510 | 0 |
| Total General Obligation Bonds | | <u>30,050,045</u> | <u>69,932</u> | <u>2,161,615</u> | <u>27,958,362</u> | <u>2,190,256</u> |
| Special Assessment Bonds | | | | | | |
| 2001 Chappel Creek | 3-5.5 | 120,000 | 0 | 60,000 | 60,000 | 60,000 |
| (Original Amount \$1,370,000) | | | | | | |
| 2007 Refunding Chappel Creek | 4-5 | 816,655 | 0 | 3,425 | 813,230 | 3,425 |
| (Original Amount \$822,649) | | | | | | |
| Total Special Assessment Bonds | | <u>936,655</u> | <u>0</u> | <u>63,425</u> | <u>873,230</u> | <u>63,425</u> |
| OPWC Loans | | | | | | |
| Cleveland Road Pump Station and Tank Sewer | 0 | 25,867 | 0 | 3,695 | 22,172 | 3,695 |
| (Original Amount \$73,905) | | | | | | |
| Stoney Ridge Pump Station | 0 | 38,761 | 0 | 4,560 | 34,201 | 4,560 |
| (Original Amount \$91,202) | | | | | | |
| Ruggles/Mitiwanga Sanitary Sewer | 0 | 31,800 | 0 | 15,900 | 15,900 | 15,900 |
| (Original Amount \$159,005) | | | | | | |
| Columbus Park Subdivision Sanitary Sewer | 0 | 32,913 | 0 | 16,456 | 16,457 | 16,457 |
| (Original Amount \$748,107) | | | | | | |
| Perkins Sanitary Sewer Rehab | 0 | 15,212 | 0 | 4,346 | 10,866 | 4,346 |
| (Original Amount \$43,462) | | | | | | |
| Hull Road, Fitzgerald Subdivision, Beachwood Cove Sewer | 0 | 80,649 | 0 | 12,408 | 68,241 | 12,408 |
| (Original Amount \$124,076) | | | | | | |
| South Columbus Avenue/ Taylor Road Water | 0 | 52,168 | 0 | 17,390 | 34,778 | 17,390 |
| (Original Amount \$173,897) | | | | | | |
| Campbell Street Waterline | 0 | 0 | 132,251 | 0 | 132,251 | 0 |
| (Original Amount \$132,251) | | | | | | |
| Total OPWC Loans | | <u>277,370</u> | <u>132,251</u> | <u>74,755</u> | <u>334,866</u> | <u>74,756</u> |
| OWDA Loans | | | | | | |
| Sewer Sawmill WWPT | 6.91 | 2,672,324 | 0 | 416,547 | 2,255,777 | 445,330 |
| (Original Amount \$6,413,963) | | | | | | |
| U.S. Route 250 Sewer Expansion | 5.65 | 615,551 | 22,971 | 638,522 | 0 | 0 |
| (Original Amount \$615,551) | | | | | | |
| Sanitary Sewer Rehab | 4.34 | 833,151 | 0 | 20,972 | 812,179 | 21,892 |
| (Original Amount \$949,566) | | | | | | |
| State Route 4 Sewer Extension | 4.28 | 2,821,429 | 0 | 71,573 | 2,749,856 | 74,669 |
| (Original Amount \$3,219,566) | | | | | | |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19 - Long-Term Obligations (continued)

| | Interest Rate | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 | Due Within One Year |
|--|------------------|-------------------------------|-----------|------------|---------------------------------|------------------------|
| Business-Type Activities (continued) | | | | | | |
| OWDA Loans | | | | | | |
| “A” Street Sewer Rehab (Original Amount \$1,481,971) | 4.16% | \$1,358,290 | \$0 | \$30,738 | \$1,327,552 | \$32,030 |
| Sewer Rehab (Original Amount \$1,134,297) | 4.1 | 1,032,835 | 21,987 | 16,066 | 1,038,756 | 23,707 |
| Huron Basin WWTP Improvements (Original Amount \$287,392) | 4 | 234,726 | 0 | 16,438 | 218,288 | 17,102 |
| Sanitary Sewer and Pump Station Elimination (Original Amount \$377,587) | 3.99 | 352,935 | 0 | 7,692 | 345,243 | 8,002 |
| Sewer Extension (Original Amount \$3,666,129) | 4 | 3,463,357 | 0 | 73,124 | 3,390,233 | 76,078 |
| Pump Station Improvements (Original Amount \$1,367,458) | 3.79 | 1,214,311 | 0 | 8,565 | 1,205,746 | 39,800 |
| Huron Basin WWTP Headworks Improvements (Original Amount \$7,369,471) | 3.99 | 6,246,441 | 0 | 92,989 | 6,153,452 | 134,117 |
| Sulpher Brook SAS Rehab Phase I (Original Amount \$1,311,779) | 4.09 | 1,254,849 | 6,812 | 28,462 | 1,233,199 | 0 |
| Sandusky WWTP Improvements Phase I (Original Amount \$9,096,016) | 3.62 | 8,561,506 | 0 | 191,342 | 8,370,164 | 198,331 |
| Sulpher Brook to Kob Ditch Diversion Sewer (Original Amount \$2,417,000) | 4.28 | 2,417,000 | 48,814 | 20,593 | 2,445,221 | 42,517 |
| Design/Plum Brook Tank and Pump Station Renovation (Original Amount \$182,580) | 5.27 | 176,346 | 8,709 | 12,468 | 172,587 | 0 |
| Sandusky WWTP Improvements (Original Amount \$3,205,252) | 4.27 | 3,205,252 | 3,965,867 | 0 | 7,171,119 | 0 |
| U.S. Route 250 Waterline Construction (Original Amount \$2,160,388) | 6.91 | 967,897 | 0 | 135,619 | 832,278 | 144,991 |
| Water System Expansion (Original Amount \$5,575,695) | 4.74 | 4,930,729 | 0 | 117,837 | 4,812,892 | 123,489 |
| Water System Expansion (Original Amount \$5,317,996) | 4.65 | 4,749,524 | 0 | 110,941 | 4,638,583 | 116,160 |
| Water Booster Station (Original Amount \$749,868) | 4.7 | 670,305 | 0 | 15,553 | 654,752 | 16,293 |
| Water Main Extension (Original Amount \$3,883,647) | 4.34 | 3,489,691 | 0 | 82,170 | 3,407,521 | 85,775 |
| Water District “B” (Original Amount \$3,514,926) | 4.28 | 3,261,729 | 0 | 70,289 | 3,191,440 | 73,330 |
| Elevated Storage Tanks (Original Amount \$3,142,343) | 4.56 | 2,955,024 | 0 | 59,177 | 2,895,847 | 61,907 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19 - Long-Term Obligations (continued)

| | Interest Rate | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 | Due Within One Year |
|--|------------------|-------------------------------|--------------------|--------------------|---------------------------------|------------------------|
| Business-Type Activities (continued) | | | | | | |
| OWDA Loans | | | | | | |
| SCADA System (Original Amount \$572,082) | 4.56% | \$378,862 | \$0 | \$32,669 | \$346,193 | \$56,731 |
| Perkins Avenue Water Main Loop (Original Amount \$451,975) | 3.99 | 396,294 | 0 | 17,375 | 378,919 | 18,075 |
| Berlin Heights Booster Station (Original Amount \$341,893) | 3.75 | 278,245 | 0 | 19,758 | 258,487 | 20,506 |
| State Route 60 and Chappel Creek Water Tanks (Original Amount \$133,852) | 5.09 | 130,218 | 5,758 | 7,526 | 128,450 | 0 |
| State Route 101, Huron East and State Route 60 Water Booster Station Design (Original Amount \$183,700) | 5.09 | 179,277 | 7,938 | 10,035 | 177,180 | 0 |
| Water System Expansion (Original Amount \$1,933,981) | 4.11 | 1,933,981 | 0 | 59,349 | 1,874,632 | 0 |
| Waterline Replacement Design (Original Amount \$75,586) | 5.27 | 71,572 | 3,553 | 8,028 | 67,097 | 0 |
| State Route 60 Water Distribution Improvement (Original Amount \$170,641) | 4.79 | 168,897 | 0 | 3,614 | 165,283 | 0 |
| Total OWDA Loans | | <u>61,022,548</u> | <u>4,092,409</u> | <u>2,396,031</u> | <u>62,718,926</u> | <u>1,830,832</u> |
| Other Long-Term Obligations | | | | | | |
| Compensated Absences | | 469,725 | 51,381 | 115,867 | 405,239 | 214,579 |
| Capital Leases | | 85,344 | 0 | 83,389 | 1,955 | 1,955 |
| Closure/Postclosure Costs Payable | | 14,613,724 | 1,108,395 | 0 | 15,722,119 | 0 |
| Total Other Long Term Obligations | | <u>15,168,793</u> | <u>1,159,776</u> | <u>199,256</u> | <u>16,129,313</u> | <u>216,534</u> |
| Total Business-Type Activities | | <u>\$107,455,411</u> | <u>\$5,454,368</u> | <u>\$4,895,082</u> | <u>\$108,014,697</u> | <u>\$4,375,803</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, 2010, \$2,735,000 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, 2010, \$9,875,000 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, 2010, \$4,613,000 of the refunded bonds was still outstanding.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19- Long-Term Obligations (continued)

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, 2010, \$885,000 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, 2010, \$502,000 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, Common Pleas Court Special Projects, Youth Services, Northern Ohio Juvenile Facility, Public Defender, School Resource Officer Grant, Drug Task Force, Adult Probation, Emergency Management Agency, Crime Victims Assistance, Prepayment Interest, and Solid Waste District special revenue funds, and the Sewer, Water, Landfill, and Care Facility enterprise funds.

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. As of December 31, 2010, the Campbell Street Waterline loan had not been completed. An amortization schedule for the repayment of the loan will not available until the project is completed and, therefore, is not included in the schedule of future principal requirements.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19- Long-Term Obligations (continued)

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, 2010, a number of projects funded by OWDA loans had not been completed. An amortization schedule for the repayment of the loans will not 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:

- Sulpher Brook SAS Rehab Phase I
- 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
- Water System Expansion
- 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 \$202,615. The total principal and interest, for which amortization schedules are currently available, remaining to be paid on the OWDA loans is \$51,729,379 and \$30,197,893, respectively. Principal and interest paid in the Sewer and Water enterprise funds for the current year were \$2,967,864 and \$1,838,583, respectively. Total net revenues for the Sewer and Water enterprise funds were (\$864,207) and \$3,054,987, respectively.

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2010, were as follows:

| General Obligation Bonds | | | | |
|--------------------------|--------------|-------------|-------------------------|-------------|
| Year | Serial | Term | Capital Appreciation | Interest |
| 2011 | \$1,448,025 | \$0 | \$0 | \$593,336 |
| 2012 | 1,398,025 | 0 | 43,580 | 590,296 |
| 2013 | 1,271,459 | 0 | 10,475 | 509,070 |
| 2014 | 1,340,415 | 0 | 0 | 451,146 |
| 2015 | 1,243,244 | 0 | 0 | 403,356 |
| 2016-2020 | 6,194,514 | 0 | 0 | 1,239,638 |
| 2021-2025 | 910,000 | 180,000 | 0 | 358,704 |
| 2026-2030 | 0 | 860,000 | 0 | 150,925 |
| 2031 | 0 | 175,000 | 0 | 7,875 |
| | \$13,805,682 | \$1,215,000 | \$54,055 | \$4,304,346 |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19 - Long-Term Obligations (continued)

| Year | Special Assessment Bonds | |
|-----------|--------------------------|-----------------|
| | Principal | Interest |
| 2011 | \$95,794 | \$14,291 |
| 2012 | 83,078 | 12,038 |
| 2013 | 89,505 | 10,204 |
| 2014 | 89,790 | 8,193 |
| 2015 | 97,655 | 5,860 |
| 2016-2018 | 79,905 | 5,160 |
| | <u>\$535,727</u> | <u>\$55,746</u> |

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2010, from the enterprise funds were as follows:

| Year | General Obligation Bonds | | | |
|-----------|--------------------------|--------------------|----------------------|--------------------|
| | Serial | Term | Capital Appreciation | Interest |
| 2011 | \$2,190,256 | \$0 | \$0 | \$1,587,999 |
| 2012 | 1,880,156 | 0 | 200,951 | 1,334,471 |
| 2013 | 2,313,823 | 0 | 0 | 1,051,437 |
| 2014 | 2,357,870 | 0 | 0 | 962,335 |
| 2015 | 2,148,752 | 0 | 0 | 870,967 |
| 2016-2020 | 10,260,475 | 0 | 0 | 2,941,850 |
| 2021-2025 | 5,071,531 | 335,000 | 0 | 827,888 |
| 2026-2027 | 0 | 715,000 | 0 | 47,250 |
| | <u>\$26,222,863</u> | <u>\$1,050,000</u> | <u>\$200,951</u> | <u>\$9,624,197</u> |

| Year | Special Assessment Bonds | | OPWC Loans | OWDA Loans | |
|-----------|--------------------------|------------------|------------------|---------------------|---------------------|
| | Principal | Interest | Principal | Principal | Interest |
| 2011 | \$63,425 | \$78,398 | \$74,756 | \$1,830,832 | \$2,239,962 |
| 2012 | 47,743 | 34,276 | 42,397 | 1,924,313 | 2,146,481 |
| 2013 | 70,212 | 33,145 | 22,837 | 2,022,866 | 2,047,928 |
| 2014 | 71,925 | 3,037 | 20,663 | 2,126,786 | 1,944,008 |
| 2015 | 75,350 | 27,460 | 20,663 | 1,935,753 | 1,834,439 |
| 2016-2020 | 446,106 | 82,123 | 21,299 | 7,961,302 | 8,050,692 |
| 2021-2025 | 98,469 | 3,938 | 0 | 9,485,534 | 6,239,992 |
| 2026-2030 | 0 | 0 | 0 | 11,491,051 | 4,061,067 |
| 2031-2035 | 0 | 0 | 0 | 10,982,016 | 1,523,538 |
| 2036-2040 | 0 | 0 | 0 | 1,968,926 | 109,786 |
| | <u>\$873,230</u> | <u>\$262,377</u> | <u>\$202,615</u> | <u>\$51,729,379</u> | <u>\$30,197,893</u> |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 19 - Long-Term Obligations (continued)

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, 2010, was an overall debt margin of \$31,616,292 and an unvoted debt margin of \$2,041,675.

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 2010 were \$35,482 for the governmental funds and \$83,389 for the enterprise funds.

| | Governmental Activities | Business-Type Activities |
|-----------------------------------|----------------------------|-----------------------------|
| Equipment | \$224,242 | \$412,649 |
| Less Accumulated Depreciation | (97,545) | (138,289) |
| Carrying Value, December 31, 2010 | \$126,697 | \$274,360 |

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, 2010.

| Year | Governmental Activities | | Business-Type Activities | |
|-------|-------------------------|----------|--------------------------|----------|
| | Principal | Interest | Principal | Interest |
| 2011 | \$38,665 | \$1,689 | \$1,955 | \$45 |
| 2012 | 13,090 | 442 | 0 | 0 |
| 2013 | 2,647 | 22 | 0 | 0 |
| Total | \$54,402 | \$2,153 | \$1,955 | \$45 |

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 21 - Closure and Postclosure Costs (continued)

The \$15,722,119 reported as the landfill closure and postclosure liability at December 31, 2010, represents the cumulative amount reported to date based on the use of 98 percent of the capacity of the landfill. As of December 31, 2010, 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 2010. 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 - Interfund Transfers

During 2010, the following transfers were made:

| | Transfers Out | | | | Total |
|-------------------------------|--------------------|-------------------------------|-----------------------|-----------------|--------------------|
| | General | Job and Family Services | Other Governmental | Water | |
| Transfers In | | | | | |
| Governmental Activities | | | | | |
| Job and Family Services | \$302,884 | 0 | \$1,291,995 | \$0 | \$1,594,879 |
| Other Governmental | 2,397,614 | 103,401 | 0 | 10,396 | 2,511,411 |
| Total Governmental Activities | <u>2,700,498</u> | <u>103,401</u> | <u>1,291,995</u> | <u>10,396</u> | <u>4,106,290</u> |
| Internal Service Fund | | | | | |
| Employee Self-Insurance | 4,699 | 0 | 0 | 0 | 4,699 |
| Total | <u>\$2,705,197</u> | <u>\$103,401</u> | <u>\$1,291,995</u> | <u>\$10,396</u> | <u>\$4,110,989</u> |

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.

Note 23 - 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 \$52,683 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 24 - 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 2010, the County provided \$20,160 for operations. Financial information can be obtained from the Regional Airport Authority, 3255 East State Road, Port Clinton, Ohio 43452.

Note 25 - 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 26 - 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 27 - 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 (other than major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's nonmajor special revenue funds:

Ditch Assessments

To account for special assessments used to maintain existing ditches in the County.

Children's Services

To account for federal, state, and local monies used to administer the Children's Services Bureau.

Child Support Enforcement Agency (CSEA)

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

Title Administration

To account for fees charged for vehicle titling and used for operation of the Motor Vehicle Title Bureau.

Dog and Kennel

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

Real Estate Assessment

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

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 used for collecting delinquent real estate taxes.

Domestic Shelter

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

Community Development Block Grant (CDBG)

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Tax Abatements

To account for monies related to various tax exemption agreements and used 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 used for legal research computerization.

Common Pleas Court Special Projects

To account for fees collected by the courts used for special projects.

Youth Services

To account for a grant from the Ohio Department of Youth Services used 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 and other sources to operate the juvenile facility.

Indigent Guardianship

To account for probate court fees used 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 pursuant to Section 2101.19(A) of the Ohio Revised Code and used by the probate court as the judge specifies.

County Court

To account for fees collected by the courts used for computer upgrades.

Indigent Municipal Court

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

Juvenile Court Donations

To account for donations received by the Juvenile Court for juvenile defendants.

Public Defender

To account for fees collected for any person requesting or receiving appointed council by common pleas, juvenile, or municipal courts.

Child Support Juvenile Court

To account for fees collected and used to pay healthcare costs for juveniles placed in the Department of Youth Services.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Concealed Carry License

To account for fees assessed on concealed handgun licenses pursuant to Section 311.42 of the Ohio Revised Code. These monies are used for costs associated with processing titles.

School Resource Officer Grant

To account for a state grant used to pay salaries and benefits for placing a deputy sheriff in school districts.

Drug Task Force

To account for fees collected by the courts and used to pay salaries of law enforcement officers.

Highway Safety

To account for a grant received to pay overtime for law enforcement officers.

Adult Probation

To account for a state grant and fees assessed and used for adult probation offenders.

Drug Enforcement

To account for fines collected and used for drug enforcement and education.

Emergency Management Agency

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

Indigent Immobilization

To account for fines collected by the County Court to be used for the purchase of ankle bracelets.

Development Rotary

To account for loans made by the County to local businesses.

Crime Victims Assistance

To account for federal and state grants used to provide public assistance to victims of crimes.

Visitor's Bureau

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

Senior Citizens

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Prepayment Interest

To account for interest earned on prepaid property taxes.

Solid Waste District

To account for fees collected for disposing or recycling of solid waste.

Law Library

To account for fines and forfeitures used to operate the County Law Library.

Joint Disptach

To account for a federal grant used for the criminal justice program.

Indigent Ignition Interlock

To account for fees imposed under Section 4511.19(I) of the Ohio Revised Code, along with an allocation of fees received by the State. These funds are used for the cost of immobilizing or disabling devices for indigent offenders who are required by a judge to use these devices.

Treasurer's Interest Earned

To account for interest earned by the County and used for purposes determined by the County Commissioners.

911 Services

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

Nonmajor Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, long-term obligation principal, interest, and related costs.

Bond Retirement

To account for transfers and assessments that are used 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 used for the payment of principal, interest, and fiscal charges on bond anticipation notes.

Special Assessment Bond Retirement

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

(continued)

Nonmajor Capital Projects Funds

Capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by the enterprise funds.)

Municipal Court Capital Improvements

To account for a portion of fees collected by the Municipal Court and used for various capital improvements.

Drainage Improvement

To account for ditch improvements.

Route 250 Corridor Safety

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

TIF Projects

To account 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, 2010

| | 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 | \$6,024,506 | \$1,376,580 | \$4,577,061 | \$11,978,147 |
| Accounts Receivable | 89,405 | 0 | 15,527 | 104,932 |
| Accrued Interest Receivable | 2,136 | 0 | 1,937 | 4,073 |
| Other Local Taxes Receivable | 264,508 | 0 | 0 | 264,508 |
| Due from Other Governments | 1,032,010 | 0 | 0 | 1,032,010 |
| Materials and Supplies Inventory | 1,745 | 0 | 0 | 1,745 |
| Interfund Receivable | 32,196 | 5,973 | 0 | 38,169 |
| Property Taxes Receivable | 973,390 | 0 | 0 | 973,390 |
| Payment in Lieu of Taxes Receivable | 0 | 1,730,126 | 0 | 1,730,126 |
| Notes Receivable | 211,510 | 0 | 0 | 211,510 |
| Special Assessments Receivable | 186,466 | 719,560 | 0 | 906,026 |
| Total Assets | <u>\$8,817,872</u> | <u>\$3,832,239</u> | <u>\$4,594,525</u> | <u>\$17,244,636</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$175,426 | \$0 | \$0 | \$175,426 |
| Accounts Payable | 345,729 | 0 | 0 | 345,729 |
| Due to Other Governments | 1,026,500 | 0 | 0 | 1,026,500 |
| Due to External Parties | 2,110 | 0 | 0 | 2,110 |
| Interfund Payable | 659,013 | 139,114 | 0 | 798,127 |
| Accrued Interest Payable | 0 | 0 | 7,511 | 7,511 |
| Notes Payable | 0 | 0 | 3,600,000 | 3,600,000 |
| Deferred Revenue | 1,915,529 | 2,449,686 | 1,772 | 4,366,987 |
| Total Liabilities | <u>4,124,307</u> | <u>2,588,800</u> | <u>3,609,283</u> | <u>10,322,390</u> |
| <u>Fund Balance</u> | | | | |
| Reserved for Notes Receivable | 199,351 | 0 | 0 | 199,351 |
| Reserved for Encumbrances | 1,136,853 | 0 | 25,541 | 1,162,394 |
| Unreserved, Reported in | | | | |
| Special Revenue Funds | 3,357,361 | 0 | 0 | 3,357,361 |
| Debt Service Funds | 0 | 1,243,439 | 0 | 1,243,439 |
| Capital Projects Funds | 0 | 0 | 959,701 | 959,701 |
| Total Fund Balance | <u>4,693,565</u> | <u>1,243,439</u> | <u>985,242</u> | <u>6,922,246</u> |
| Total Liabilities and Fund Balance | <u>\$8,817,872</u> | <u>\$3,832,239</u> | <u>\$4,594,525</u> | <u>\$17,244,636</u> |

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

| | <u>Ditch Assessments</u> | <u>Children's Services</u> | <u>CSEA</u> | <u>Title Administration</u> |
|--|------------------------------|--------------------------------|------------------|---------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$372,162 | \$550,158 | \$244,805 | \$283,057 |
| Accounts Receivable | 0 | 0 | 0 | 24,801 |
| Accrued Interest Receivable | 0 | 0 | 0 | 0 |
| Other Local Taxes Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 19,887 | 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 | 186,466 | 0 | 0 | 0 |
| Total Assets | <u>\$558,628</u> | <u>\$570,045</u> | <u>\$244,805</u> | <u>\$307,858</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$1,446 | \$0 | \$37,413 | \$6,204 |
| Accounts Payable | 9,275 | 116,109 | 110 | 739 |
| Due to Other Governments | 803 | 611,864 | 320,938 | 2,677 |
| Due to External Parties | 0 | 0 | 0 | 0 |
| Interfund Payable | 869 | 0 | 28,577 | 1,709 |
| Deferred Revenue | 186,466 | 0 | 0 | 0 |
| Total Liabilities | <u>198,859</u> | <u>727,973</u> | <u>387,038</u> | <u>11,329</u> |
| <u>Fund Balance</u> | | | | |
| Reserved for Notes Receivable | 0 | 0 | 0 | 0 |
| Reserved for Encumbrances | 5,025 | 65 | 22,482 | 29 |
| Unreserved (Deficit) | 354,744 | (157,993) | (164,715) | 296,500 |
| Total Fund Balance (Deficit) | <u>359,769</u> | <u>(157,928)</u> | <u>(142,233)</u> | <u>296,529</u> |
| Total Liabilities and Fund Balance | <u>\$558,628</u> | <u>\$570,045</u> | <u>\$244,805</u> | <u>\$307,858</u> |

| <u>Dog and Kennel</u> | <u>Real Estate Assessment</u> | <u>Delinquent Real Estate</u> | <u>Domestic Shelter</u> | <u>CDBG</u> | <u>CHIP</u> |
|---------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------|------------------|
| \$258,483 | \$670,821 | \$273,216 | \$9,890 | \$0 | \$0 |
| 0 | 0 | 0 | 628 | 300 | 2,717 |
| 0 | 0 | 0 | 0 | 0 | 19 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 450,104 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 1,276 | 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>\$258,483</u> | <u>\$672,097</u> | <u>\$273,216</u> | <u>\$10,518</u> | <u>\$300</u> | <u>\$452,840</u> |
| \$5,451 | \$13,721 | \$4,413 | \$0 | \$148 | \$787 |
| 1,247 | 4,946 | 0 | 9,890 | 977 | 121,688 |
| 2,236 | 5,999 | 2,293 | 0 | 141 | 382 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,016 | 118,438 | 1,539 | 0 | 7,728 | 366,808 |
| 0 | 0 | 0 | 0 | 300 | 296,106 |
| <u>10,950</u> | <u>143,104</u> | <u>8,245</u> | <u>9,890</u> | <u>9,294</u> | <u>785,771</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 3,300 | 800 | 0 | 28,611 | 629,272 |
| <u>247,303</u> | <u>525,693</u> | <u>264,171</u> | <u>628</u> | <u>(37,605)</u> | <u>(962,203)</u> |
| <u>247,533</u> | <u>528,993</u> | <u>264,971</u> | <u>628</u> | <u>(8,994)</u> | <u>(332,931)</u> |
| <u>\$258,483</u> | <u>\$672,097</u> | <u>\$273,216</u> | <u>\$10,518</u> | <u>\$300</u> | <u>\$452,840</u> |

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010
(continued)

| | Tax Abatements | Court Computerization | Common Pleas Court Special Projects | Youth Services |
|--|-------------------|--------------------------|---|-------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,174 | \$25,822 | \$425,460 | \$75,574 |
| Accounts Receivable | 1,962 | 2,006 | 8,571 | 0 |
| Accrued Interest Receivable | 0 | 0 | 0 | 0 |
| Other Local Taxes Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 0 | 0 | 267,313 |
| 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>\$4,136</u> | <u>\$27,828</u> | <u>\$434,031</u> | <u>\$342,887</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$0 | \$0 | \$5,875 | \$17,127 |
| Accounts Payable | 0 | 0 | 0 | 5,978 |
| Due to Other Governments | 0 | 0 | 2,553 | 7,309 |
| Due to External Parties | 0 | 0 | 0 | 0 |
| Interfund Payable | 0 | 0 | 1,714 | 4,455 |
| Deferred Revenue | 1,000 | 0 | 0 | 86,175 |
| Total Liabilities | <u>1,000</u> | <u>0</u> | <u>10,142</u> | <u>121,044</u> |
| <u>Fund Balance</u> | | | | |
| Reserved for Notes Receivable | 0 | 0 | 0 | 0 |
| Reserved for Encumbrances | 609 | 2,152 | 130 | 96,564 |
| Unreserved (Deficit) | 2,527 | 25,676 | 423,759 | 125,279 |
| Total Fund Balance (Deficit) | <u>3,136</u> | <u>27,828</u> | <u>423,889</u> | <u>221,843</u> |
| Total Liabilities and Fund Balance | <u>\$4,136</u> | <u>\$27,828</u> | <u>\$434,031</u> | <u>\$342,887</u> |

| Northern Ohio Juvenile Facility | Indigent Guardianship | Probate Coudct of Business | County Court | Indigent Municipal Court | Juvenile Court Donations |
|---------------------------------------|--------------------------|----------------------------------|-----------------|--------------------------------|--------------------------------|
| \$145,374 | \$8,065 | \$4,897 | \$23,914 | \$103,213 | \$3,873 |
| 4,110 | 1,972 | 20 | 1,420 | 963 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 863 | 0 | 0 | 0 | 1,361 | 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>\$150,347</u> | <u>\$10,037</u> | <u>\$4,917</u> | <u>\$25,334</u> | <u>\$105,537</u> | <u>\$3,873</u> |
| \$40,629 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7,222 | 0 | 0 | 0 | 0 | 746 |
| 31,980 | 0 | 0 | 0 | 0 | 0 |
| 2,110 | 0 | 0 | 0 | 0 | 0 |
| 8,503 | 0 | 0 | 0 | 0 | 0 |
| 45 | 0 | 0 | 0 | 1,361 | 0 |
| <u>90,489</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,361</u> | <u>746</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 62,706 | 0 | 0 | 0 | 0 | 238 |
| (2,848) | 10,037 | 4,917 | 25,334 | 104,176 | 2,889 |
| <u>59,858</u> | <u>10,037</u> | <u>4,917</u> | <u>25,334</u> | <u>104,176</u> | <u>3,127</u> |
| <u>\$150,347</u> | <u>\$10,037</u> | <u>\$4,917</u> | <u>\$25,334</u> | <u>\$105,537</u> | <u>\$3,873</u> |

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010
(continued)

| | Public Defender | Child Support Juvenile Court | Concealed Carry License | School Resource Officer Grant |
|--|--------------------|---------------------------------|----------------------------|-------------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$79,477 | \$71,890 | \$87,692 | \$73,468 |
| Accounts Receivable | 0 | 762 | 0 | 0 |
| Accrued Interest Receivable | 0 | 0 | 0 | 0 |
| Other Local Taxes Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 0 | 0 | 5,822 |
| 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>\$79,477</u> | <u>\$72,652</u> | <u>\$87,692</u> | <u>\$79,290</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$12,612 | \$0 | \$616 | \$9,389 |
| Accounts Payable | 5,713 | 113 | 101 | 0 |
| Due to Other Governments | 5,496 | 0 | 2,922 | 5,572 |
| Due to External Parties | 0 | 0 | 0 | 0 |
| Interfund Payable | 3,884 | 0 | 197 | 2,916 |
| Deferred Revenue | 0 | 363 | 0 | 0 |
| Total Liabilities | <u>27,705</u> | <u>476</u> | <u>3,836</u> | <u>17,877</u> |
| <u>Fund Balance</u> | | | | |
| Reserved for Notes Receivable | 0 | 0 | 0 | 0 |
| Reserved for Encumbrances | 2,508 | 0 | 1,941 | 0 |
| Unreserved (Deficit) | 49,264 | 72,176 | 81,915 | 61,413 |
| Total Fund Balance (Deficit) | <u>51,772</u> | <u>72,176</u> | <u>83,856</u> | <u>61,413</u> |
| Total Liabilities and Fund Balance | <u>\$79,477</u> | <u>\$72,652</u> | <u>\$87,692</u> | <u>\$79,290</u> |

| <u>Drug Task Force</u> | <u>Highway Safety</u> | <u>Adult Probation</u> | <u>Drug Enforcement</u> | <u>Emergency Management Agency</u> | <u>Indigent Immobilization</u> |
|------------------------|-----------------------|------------------------|-------------------------|------------------------------------|--------------------------------|
| \$35,772 | \$0 | \$165,747 | \$46,779 | \$204,560 | \$1,382 |
| 0 | 0 | 0 | 0 | 6,509 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 10,584 | 158,941 | 0 | 2,228 | 0 |
| 0 | 0 | 0 | 0 | 1,745 | 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>\$35,772</u> | <u>\$10,584</u> | <u>\$324,688</u> | <u>\$46,779</u> | <u>\$215,042</u> | <u>\$1,382</u> |
| \$787 | \$456 | \$7,508 | \$0 | \$3,241 | \$0 |
| 82 | 0 | 11,650 | 0 | 6,634 | 0 |
| 357 | 278 | 3,404 | 0 | 1,408 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 4,504 | 2,442 | 0 | 1,489 | 0 |
| 0 | 6,789 | 79,470 | 0 | 8,728 | 0 |
| <u>1,456</u> | <u>12,027</u> | <u>104,474</u> | <u>0</u> | <u>21,500</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 889 | 0 | 0 | 0 | 26,552 | 0 |
| <u>33,427</u> | <u>(1,443)</u> | <u>220,214</u> | <u>46,779</u> | <u>166,990</u> | <u>1,382</u> |
| <u>34,316</u> | <u>(1,443)</u> | <u>220,214</u> | <u>46,779</u> | <u>193,542</u> | <u>1,382</u> |
| <u>\$35,772</u> | <u>\$10,584</u> | <u>\$324,688</u> | <u>\$46,779</u> | <u>\$215,042</u> | <u>\$1,382</u> |

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010
(continued)

| | Development Rotary | Crime Victims Assistance | Visitor's Bureau | Senior Citizens |
|--|-----------------------|-----------------------------|---------------------|--------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$176,882 | \$46,458 | \$0 | \$21,271 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Accrued Interest Receivable | 193 | 0 | 0 | 0 |
| Other Local Taxes Receivable | 0 | 0 | 264,508 | 0 |
| Due from Other Governments | 0 | 31,145 | 0 | 66,257 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 0 |
| Interfund Receivable | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 973,390 |
| Notes Receivable | 211,510 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$388,585</u> | <u>\$77,603</u> | <u>\$264,508</u> | <u>\$1,060,918</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$0 | \$3,856 | \$0 | \$0 |
| Accounts Payable | 0 | 1,465 | 0 | 0 |
| Due to Other Governments | 0 | 2,027 | 14,038 | 0 |
| Due to External Parties | 0 | 0 | 0 | 0 |
| Interfund Payable | 0 | 944 | 7,935 | 0 |
| Deferred Revenue | 177 | 14,425 | 176,600 | 1,039,647 |
| Total Liabilities | <u>177</u> | <u>22,717</u> | <u>198,573</u> | <u>1,039,647</u> |
| <u>Fund Balance</u> | | | | |
| Reserved for Notes Receivable | 199,351 | 0 | 0 | 0 |
| Reserved for Encumbrances | 10,493 | 1,700 | 28,074 | 0 |
| Unreserved (Deficit) | 178,564 | 53,186 | 37,861 | 21,271 |
| Total Fund Balance (Deficit) | <u>388,408</u> | <u>54,886</u> | <u>65,935</u> | <u>21,271</u> |
| Total Liabilities and Fund Balance | <u>\$388,585</u> | <u>\$77,603</u> | <u>\$264,508</u> | <u>\$1,060,918</u> |

| <u>Prepayment Interest</u> | <u>Solid Waste District</u> | <u>Law Library</u> | <u>Indigent Ignition Interlock</u> | <u>Treasurer Interest Earned</u> | <u>911 Services</u> |
|--------------------------------|---------------------------------|------------------------|--|--|-------------------------|
| \$35,630 | \$15,228 | \$133,800 | \$11,772 | \$152,798 | \$1,182,942 |
| 0 | 32,664 | 0 | 0 | 0 | 0 |
| 1,924 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 932 | 456 | 0 | 16,117 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 30,920 | 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>\$37,554</u> | <u>\$78,812</u> | <u>\$134,732</u> | <u>\$12,228</u> | <u>\$152,798</u> | <u>\$1,199,059</u> |
| \$785 | \$1,300 | \$1,662 | \$0 | \$0 | \$0 |
| 0 | 21,976 | 19,068 | 0 | 0 | 0 |
| 538 | 562 | 723 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 247 | 91,400 | 469 | 0 | 0 | 0 |
| <u>1,760</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>16,117</u> |
| <u>3,330</u> | <u>115,238</u> | <u>21,922</u> | <u>0</u> | <u>0</u> | <u>16,117</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 644 | 5,375 | 4,494 | 0 | 0 | 201,970 |
| <u>33,580</u> | <u>(41,801)</u> | <u>108,316</u> | <u>12,228</u> | <u>152,798</u> | <u>980,972</u> |
| <u>34,224</u> | <u>(36,426)</u> | <u>112,810</u> | <u>12,228</u> | <u>152,798</u> | <u>1,182,942</u> |
| <u>\$37,554</u> | <u>\$78,812</u> | <u>\$134,732</u> | <u>\$12,228</u> | <u>\$152,798</u> | <u>\$1,199,059</u> |

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010
(continued)

| | Total |
|--|-------------|
| <u>Assets</u> | |
| Equity in Pooled Cash and Cash Equivalents | \$6,024,506 |
| Accounts Receivable | 89,405 |
| Accrued Interest Receivable | 2,136 |
| Other Local Taxes Receivable | 264,508 |
| Due from Other Governments | 1,032,010 |
| Materials and Supplies Inventory | 1,745 |
| Interfund Receivable | 32,196 |
| Property Taxes Receivable | 973,390 |
| Notes Receivable | 211,510 |
| Special Assessments Receivable | 186,466 |
| Total Assets | \$8,817,872 |
| <u>Liabilities</u> | |
| Accrued Wages Payable | \$175,426 |
| Accounts Payable | 345,729 |
| Due to Other Governments | 1,026,500 |
| Due to External Parties | 2,110 |
| Interfund Payable | 659,013 |
| Deferred Revenue | 1,915,529 |
| Total Liabilities | 4,124,307 |
| <u>Fund Balance</u> | |
| Reserved for Notes Receivable | 199,351 |
| Reserved for Encumbrances | 1,136,853 |
| Unreserved (Deficit) | 3,357,361 |
| Total Fund Balance (Deficit) | 4,693,565 |
| Total Liabilities and Fund Balance | \$8,817,872 |

Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2010

| | Bond Retirement | TIF Bond Retirement | Special Assessment Bond Retirement | Total |
|--|--------------------|---------------------------|---|-------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$795,252 | \$581,328 | \$1,376,580 |
| Interfund Receivable | 5,973 | 0 | 0 | 5,973 |
| Payment in Lieu of Taxes Receivable | 0 | 1,730,126 | 0 | 1,730,126 |
| Special Assessments Receivable | 0 | 0 | 719,560 | 719,560 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Assets | \$5,973 | \$2,525,378 | \$1,300,888 | \$3,832,239 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| <u>Liabilities</u> | | | | |
| Interfund Payable | \$92,843 | \$0 | \$46,271 | \$139,114 |
| Deferred Revenue | 0 | 1,730,126 | 719,560 | 2,449,686 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Liabilities | 92,843 | 1,730,126 | 765,831 | 2,588,800 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <u>Fund Balance</u> | | | | |
| Unreserved (Deficit) | (86,870) | 795,252 | 535,057 | 1,243,439 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Liabilities and Fund Balance | \$5,973 | \$2,525,378 | \$1,300,888 | \$3,832,239 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010

| | Municipal Court Capital Improvements | Drainage Improvement | Route 250 Corridor Safety | TIF Projects |
|--|---|-------------------------|---------------------------------|--------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,004,978 | \$145,597 | \$510,000 | \$1,916,486 |
| Accounts Receivable | 15,527 | 0 | 0 | 0 |
| Accrued Interest Receivable | 0 | 0 | 0 | 1,937 |
| Total Assets | <u>\$2,020,505</u> | <u>\$145,597</u> | <u>\$510,000</u> | <u>\$1,918,423</u> |
| <u>Liabilities</u> | | | | |
| Accrued Interest Payable | \$0 | \$0 | \$0 | \$7,511 |
| Notes Payable | 0 | 0 | 0 | 3,600,000 |
| Deferred Revenue | 0 | 0 | 0 | 1,772 |
| Total Liabilities | <u>0</u> | <u>0</u> | <u>0</u> | <u>3,609,283</u> |
| <u>Fund Balance</u> | | | | |
| Reserved for Encumbrances | 0 | 0 | 0 | 25,541 |
| Unreserved (Deficit) | <u>2,020,505</u> | <u>145,597</u> | <u>510,000</u> | <u>(1,716,401)</u> |
| Total Fund Balance (Deficit) | <u>2,020,505</u> | <u>145,597</u> | <u>510,000</u> | <u>(1,690,860)</u> |
| Total Liabilities and Fund Balance | <u>\$2,020,505</u> | <u>\$145,597</u> | <u>\$510,000</u> | <u>\$1,918,423</u> |

| |
|---------------------------|
| <u>Total</u> |
| \$4,577,061 |
| 15,527 |
| <u>1,937</u> |
| <u><u>\$4,594,525</u></u> |
| \$7,511 |
| 3,600,000 |
| <u>1,772</u> |
| <u>3,609,283</u> |
| 25,541 |
| <u>959,701</u> |
| <u>985,242</u> |
| <u><u>\$4,594,525</u></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, 2010

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|--|
| <u>Revenues</u> | | | | |
| Property Taxes | \$821,652 | \$0 | \$0 | \$821,652 |
| Payment in Lieu of Taxes | 0 | 1,518,696 | 0 | 1,518,696 |
| Other Local Taxes | 2,078,396 | 0 | 0 | 2,078,396 |
| Charges for Services | 3,385,400 | 0 | 139,599 | 3,524,999 |
| Licenses and Permits | 324,710 | 0 | 0 | 324,710 |
| Fines and Forfeitures | 59,673 | 0 | 0 | 59,673 |
| Intergovernmental | 6,744,995 | 0 | 170,000 | 6,914,995 |
| Special Assessments | 158,665 | 683,571 | 0 | 842,236 |
| Interest | 168,670 | 0 | 22,037 | 190,707 |
| Other | 392,161 | 133,064 | 12,587 | 537,812 |
| Total Revenues | 14,134,322 | 2,335,331 | 344,223 | 16,813,876 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 3,638,121 | 0 | 0 | 3,638,121 |
| Judicial | 2,650,953 | 0 | 0 | 2,650,953 |
| Intergovernmental | 0 | 1,416,660 | 0 | 1,416,660 |
| Public Safety | 1,947,300 | 0 | 0 | 1,947,300 |
| Public Works | 533,318 | 0 | 0 | 533,318 |
| Health | 1,277,395 | 0 | 0 | 1,277,395 |
| Human Services | 2,518,694 | 0 | 0 | 2,518,694 |
| Economic Development | 2,239,873 | 0 | 0 | 2,239,873 |
| Capital Outlay | 0 | 0 | 91,490 | 91,490 |
| Debt Service: | | | | |
| Principal Retirement | 35,219 | 1,491,421 | 0 | 1,526,640 |
| Interest and Fiscal Charges | 35,651 | 603,128 | 70,170 | 708,949 |
| Total Expenditures | 14,876,524 | 3,511,209 | 161,660 | 18,549,393 |
| Excess of Revenues Over (Under) Expenditures | (742,202) | (1,175,878) | 182,563 | (1,735,517) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 1,749,417 | 761,994 | 0 | 2,511,411 |
| Transfers Out | (1,291,995) | 0 | 0 | (1,291,995) |
| Total Other Financing Sources (Uses) | 457,422 | 761,994 | 0 | 1,219,416 |
| Changes in Fund Balance | (284,780) | (413,884) | 182,563 | (516,101) |
| Fund Balance Beginning of Year | 4,978,345 | 1,657,323 | 802,679 | 7,438,347 |
| Fund Balance End of Year | \$4,693,565 | \$1,243,439 | \$985,242 | \$6,922,246 |

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

| | Ditch Assessments | Children's Services | CSEA | Title Administration |
|---|----------------------|------------------------|--------------------|-------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Other Local Taxes | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 18,394 | 307,947 | 351,974 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 1,076,562 | 988,854 | 0 |
| Special Assessments | 158,665 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 0 | 80,526 | 0 | 0 |
| Total Revenues | <u>158,665</u> | <u>1,175,482</u> | <u>1,296,801</u> | <u>351,974</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 224,973 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 173,121 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 1,303,552 | 1,215,142 | 0 |
| Economic Development | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 1,725 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 161 |
| Total Expenditures | <u>173,121</u> | <u>1,303,552</u> | <u>1,215,142</u> | <u>226,859</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(14,456)</u> | <u>(128,070)</u> | <u>81,659</u> | <u>125,115</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 0 | 891,000 | 103,401 | 0 |
| Transfers Out | 0 | (995,001) | (296,994) | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>(104,001)</u> | <u>(193,593)</u> | <u>0</u> |
| Changes in Fund Balance | (14,456) | (232,071) | (111,934) | 125,115 |
| Fund Balance (Deficit) Beginning of Year | <u>374,225</u> | <u>74,143</u> | <u>(30,299)</u> | <u>171,414</u> |
| Fund Balance (Deficit) End of Year | <u>\$359,769</u> | <u>(\$157,928)</u> | <u>(\$142,233)</u> | <u>\$296,529</u> |

| Dog and Kennel | Real Estate Assessment | Delinquent Real Estate | Domestic Shelter | CDBG | CHIP |
|-------------------|---------------------------|---------------------------|---------------------|------------------|--------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 6,352 | 1,034,151 | 218,383 | 16,266 | 0 | 3,354 |
| 269,901 | 0 | 0 | 0 | 0 | 0 |
| 1,210 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 110,947 | 1,727,100 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 250 |
| 9,111 | 20,165 | 32,846 | 0 | 0 | 41,619 |
| <u>286,574</u> | <u>1,054,316</u> | <u>251,229</u> | <u>16,266</u> | <u>110,947</u> | <u>1,772,323</u> |
| 0 | 1,100,021 | 258,798 | 0 | 0 | 4,000 |
| 0 | 0 | 0 | 25,864 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 217,898 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 90,092 | 2,146,350 |
| 25,000 | 0 | 0 | 0 | 0 | 0 |
| 27,469 | 6,732 | 0 | 0 | 0 | 0 |
| <u>270,367</u> | <u>1,106,753</u> | <u>258,798</u> | <u>25,864</u> | <u>90,092</u> | <u>2,150,350</u> |
| <u>16,207</u> | <u>(52,437)</u> | <u>(7,569)</u> | <u>(9,598)</u> | <u>20,855</u> | <u>(378,027)</u> |
| 0 | 0 | 0 | 0 | 10,091 | 16,868 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>10,091</u> | <u>16,868</u> |
| 16,207 | (52,437) | (7,569) | (9,598) | 30,946 | (361,159) |
| <u>231,326</u> | <u>581,430</u> | <u>272,540</u> | <u>10,226</u> | <u>(39,940)</u> | <u>28,228</u> |
| <u>\$247,533</u> | <u>\$528,993</u> | <u>\$264,971</u> | <u>\$628</u> | <u>(\$8,994)</u> | <u>(\$332,931)</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, 2010
(continued)

| | Tax Abatements | Court Computerization | Common Pleas Court Special Projects | Youth Services |
|---|-------------------|--------------------------|---|-------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Other Local Taxes | 0 | 0 | 0 | 0 |
| Charges for Services | 962 | 44,885 | 271,766 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 75 |
| Intergovernmental | 0 | 0 | 0 | 564,696 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 31 |
| Total Revenues | <u>962</u> | <u>44,885</u> | <u>271,766</u> | <u>564,802</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 55,645 | 233,785 | 758,138 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development | 2,836 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>2,836</u> | <u>55,645</u> | <u>233,785</u> | <u>758,138</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(1,874)</u> | <u>(10,760)</u> | <u>37,981</u> | <u>(193,336)</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 | (1,874) | (10,760) | 37,981 | (193,336) |
| Fund Balance (Deficit) Beginning of Year | <u>5,010</u> | <u>38,588</u> | <u>385,908</u> | <u>415,179</u> |
| Fund Balance (Deficit) End of Year | <u>\$3,136</u> | <u>\$27,828</u> | <u>\$423,889</u> | <u>\$221,843</u> |

| Northern Ohio Juvenile Facility | Indigent Guardianship | Probate Conduct of Business | County Court | Indigent Municipal Court | Juvenile Court Donations |
|---------------------------------------|--------------------------|-----------------------------------|-----------------|--------------------------------|--------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 3,232 | 24,359 | 457 | 13,430 | 13,126 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 2,938 | 0 |
| 1,117,832 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 53,593 | 0 | 0 | 0 | 0 | 0 |
| <u>1,174,657</u> | <u>24,359</u> | <u>457</u> | <u>13,430</u> | <u>16,064</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 23,922 | 0 | 6,034 | 0 | 3,943 |
| 1,219,787 | 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>1,219,787</u> | <u>23,922</u> | <u>0</u> | <u>6,034</u> | <u>0</u> | <u>3,943</u> |
| <u>(45,130)</u> | <u>437</u> | <u>457</u> | <u>7,396</u> | <u>16,064</u> | <u>(3,943)</u> |
| 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 |
| <u>(45,130)</u> | <u>437</u> | <u>457</u> | <u>7,396</u> | <u>16,064</u> | <u>(3,943)</u> |
| <u>104,988</u> | <u>9,600</u> | <u>4,460</u> | <u>17,938</u> | <u>88,112</u> | <u>7,070</u> |
| <u>\$59,858</u> | <u>\$10,037</u> | <u>\$4,917</u> | <u>\$25,334</u> | <u>\$104,176</u> | <u>\$3,127</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, 2010
(continued)

| | Public Defender | Child Support Juvenile Court | Concealed Carry License | School Resource Officer Grant |
|---|------------------------|---------------------------------|----------------------------|-------------------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Other Local Taxes | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 15,061 | 0 | 376,408 |
| Licenses and Permits | 0 | 0 | 54,809 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total Revenues | <u>0</u> | <u>15,061</u> | <u>54,809</u> | <u>376,408</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 681,692 | 5,547 | 0 | 0 |
| Public Safety | 0 | 0 | 46,537 | 363,487 |
| 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>681,692</u> | <u>5,547</u> | <u>46,537</u> | <u>363,487</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(681,692)</u> | <u>9,514</u> | <u>8,272</u> | <u>12,921</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 702,600 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>702,600</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balance | 20,908 | 9,514 | 8,272 | 12,921 |
| Fund Balance (Deficit) Beginning of Year | <u>30,864</u> | <u>62,662</u> | <u>75,584</u> | <u>48,492</u> |
| Fund Balance (Deficit) End of Year | <u><u>\$51,772</u></u> | <u><u>\$72,176</u></u> | <u><u>\$83,856</u></u> | <u><u>\$61,413</u></u> |

| <u>Drug Task Force</u> | <u>Highway Safety</u> | <u>Adult Probation</u> | <u>Drug Enforcement</u> | <u>Emergency Management Agency</u> | <u>Indigent Immobilization</u> |
|------------------------|-----------------------|------------------------|-------------------------|------------------------------------|--------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 57,328 | 0 | 26,000 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 3,549 | 0 | 0 | 12,553 | 0 | 0 |
| 0 | 3,795 | 335,570 | 0 | 244,271 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 15 | 0 | 5,431 | 0 |
| <u>3,549</u> | <u>3,795</u> | <u>392,913</u> | <u>12,553</u> | <u>275,702</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 363,041 | 0 | 0 | 0 |
| 26,504 | 4,284 | 0 | 7,654 | 232,839 | 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 |
| 8,494 | 0 | 0 | 0 | 0 | 0 |
| 1,289 | 0 | 0 | 0 | 0 | 0 |
| <u>36,287</u> | <u>4,284</u> | <u>363,041</u> | <u>7,654</u> | <u>232,839</u> | <u>0</u> |
| <u>(32,738)</u> | <u>(489)</u> | <u>29,872</u> | <u>4,899</u> | <u>42,863</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 25,457 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>25,457</u> | <u>0</u> |
| <u>(32,738)</u> | <u>(489)</u> | <u>29,872</u> | <u>4,899</u> | <u>68,320</u> | <u>0</u> |
| <u>67,054</u> | <u>(954)</u> | <u>190,342</u> | <u>41,880</u> | <u>125,222</u> | <u>1,382</u> |
| <u>\$34,316</u> | <u>(\$1,443)</u> | <u>\$220,214</u> | <u>\$46,779</u> | <u>\$193,542</u> | <u>\$1,382</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, 2010
(continued)

| | Development Rotary | Crime Victims Assistance | Visitor's Bureau | Senior Citizens |
|---|-----------------------|-----------------------------|---------------------|--------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$821,652 |
| Other Local Taxes | 0 | 0 | 2,078,396 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 133,008 | 0 | 233,054 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 3,973 | 0 | 0 | 0 |
| Other | 701 | 36,718 | 0 | 206 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Revenues | 4,674 | 169,726 | 2,078,396 | 1,054,912 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 161,374 | 2,082,705 | 0 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 1,059,497 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development | 595 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 595 | 161,374 | 2,082,705 | 1,059,497 |
| Excess of Revenues Over (Under) Expenditures | <hr/> | <hr/> | <hr/> | <hr/> |
| | 4,079 | 8,352 | (4,309) | (4,585) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Changes in Fund Balance | 4,079 | 8,352 | (4,309) | (4,585) |
| Fund Balance (Deficit) Beginning of Year | <hr/> | <hr/> | <hr/> | <hr/> |
| | 384,329 | 46,534 | 70,244 | 25,856 |
| Fund Balance (Deficit) End of Year | <hr/> | <hr/> | <hr/> | <hr/> |
| | \$388,408 | \$54,886 | \$65,935 | \$21,271 |

| <u>Prepayment Interest</u> | <u>Solid Waste District</u> | <u>Law Library</u> | <u>Joint Dispatch</u> | <u>Indigent Ignition Interlock</u> | <u>Treasurer's Interest Earned</u> |
|--------------------------------|---------------------------------|------------------------|---------------------------|--|--|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 338,778 | 236,187 | 0 | 6,600 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 39,348 | 0 | 0 | 0 |
| 0 | 5,638 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 11,649 | 0 | 0 | 0 | 0 | 152,798 |
| 0 | 2,739 | 105,644 | 0 | 0 | 0 |
| <u>11,649</u> | <u>347,155</u> | <u>381,179</u> | <u>0</u> | <u>6,600</u> | <u>152,798</u> |
| 31,223 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 268,369 | 0 | 0 | 0 |
| 0 | 0 | 0 | 1,053 | 0 | 0 |
| 0 | 360,197 | 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>31,223</u> | <u>360,197</u> | <u>268,369</u> | <u>1,053</u> | <u>0</u> | <u>0</u> |
| (19,574) | (13,042) | 112,810 | (1,053) | 6,600 | 152,798 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| (19,574) | (13,042) | 112,810 | (1,053) | 6,600 | 152,798 |
| 53,798 | (23,384) | 0 | 1,053 | 5,628 | 0 |
| <u>\$34,224</u> | <u>(\$36,426)</u> | <u>\$112,810</u> | <u>\$0</u> | <u>\$12,228</u> | <u>\$152,798</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, 2010
(continued)

| | 911 Services | Total |
|---|-----------------|-------------|
| | <hr/> | <hr/> |
| <u>Revenues</u> | | |
| Property Taxes | \$0 | \$821,652 |
| Other Local Taxes | 0 | 2,078,396 |
| Charges for Services | 0 | 3,385,400 |
| Licenses and Permits | 0 | 324,710 |
| Fines and Forfeitures | 0 | 59,673 |
| Intergovernmental | 203,668 | 6,744,995 |
| Special Assessments | 0 | 158,665 |
| Interest | 0 | 168,670 |
| Other | 2,816 | 392,161 |
| | <hr/> | <hr/> |
| Total Revenues | 206,484 | 14,134,322 |
| <u>Expenditures</u> | | |
| Current: | | |
| General Government: | | |
| Legislative and Executive | 0 | 3,638,121 |
| Judicial | 0 | 2,650,953 |
| Public Safety | 45,155 | 1,947,300 |
| Public Works | 0 | 533,318 |
| Health | 0 | 1,277,395 |
| Human Services | 0 | 2,518,694 |
| Economic Development | 0 | 2,239,873 |
| Debt Service: | | |
| Principal Retirement | 0 | 35,219 |
| Interest and Fiscal Charges | 0 | 35,651 |
| | <hr/> | <hr/> |
| Total Expenditures | 45,155 | 14,876,524 |
| Excess of Revenues Over (Under) Expenditures | | |
| | <hr/> | <hr/> |
| | 161,329 | (742,202) |
| <u>Other Financing Sources (Uses)</u> | | |
| Transfers In | 0 | 1,749,417 |
| Transfers Out | 0 | (1,291,995) |
| | <hr/> | <hr/> |
| Total Other Financing Sources (Uses) | 0 | 457,422 |
| Changes in Fund Balance | | |
| | 161,329 | (284,780) |
| Fund Balance (Deficit) Beginning of Year | | |
| | <hr/> | <hr/> |
| | 1,021,613 | 4,978,345 |
| Fund Balance (Deficit) End of Year | | |
| | <hr/> | <hr/> |
| | \$1,182,942 | \$4,693,565 |

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2010

| | Bond Retirement | TIF Bond Retirement | Special Assessment Bond Retirement | Total |
|---|--------------------|---------------------------|---|--------------------|
| <u>Revenues</u> | | | | |
| Payment in Lieu of Taxes | \$0 | \$1,518,696 | \$0 | \$1,518,696 |
| Special Assessments | 0 | 0 | 683,571 | 683,571 |
| Other | 133,064 | 0 | 0 | 133,064 |
| Total Revenues | <u>133,064</u> | <u>1,518,696</u> | <u>683,571</u> | <u>2,335,331</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Intergovernmental | 0 | 1,416,660 | 0 | 1,416,660 |
| Debt Service: | | | | |
| Principal Retirement | 865,415 | 540,000 | 86,006 | 1,491,421 |
| Interest and Fiscal Charges | 209,571 | 378,950 | 14,607 | 603,128 |
| Total Expenditures | <u>1,074,986</u> | <u>2,335,610</u> | <u>100,613</u> | <u>3,511,209</u> |
| Excess of Revenues Over (Under) Expenditures | (941,922) | (816,914) | 582,958 | (1,175,878) |
| <u>Other Financing Sources</u> | | | | |
| Transfers In | 636,523 | 115,075 | 10,396 | 761,994 |
| Changes in Fund Balance | (305,399) | (701,839) | 593,354 | (413,884) |
| Fund Balance (Deficit) Beginning of Year | <u>218,529</u> | <u>1,497,091</u> | <u>(58,297)</u> | <u>1,657,323</u> |
| Fund Balance (Deficit) End of Year | <u>(\$86,870)</u> | <u>\$795,252</u> | <u>\$535,057</u> | <u>\$1,243,439</u> |

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010

| | Municipal Court Capital Improvements | Drainage Improvement | Route 250 Corridor Safety | TIF Projects |
|--|---|-------------------------|---------------------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Charges for Services | \$139,599 | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 0 | 170,000 | 0 |
| Interest | 0 | 0 | 0 | 22,037 |
| Other | 0 | 0 | 0 | 12,587 |
| Total Revenues | <u>139,599</u> | <u>0</u> | <u>170,000</u> | <u>34,624</u> |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 72 | 0 | 0 | 91,418 |
| Debt Service: | | | | |
| Interest and Fiscal Charges | 0 | 0 | 0 | 70,170 |
| Total Expenditures | <u>72</u> | <u>0</u> | <u>0</u> | <u>161,588</u> |
| Changes in Fund Balance | 139,527 | 0 | 170,000 | (126,964) |
| Fund Balance (Deficit) Beginning of Year | <u>1,880,978</u> | <u>145,597</u> | <u>340,000</u> | <u>(1,563,896)</u> |
| Fund Balance (Deficit) End of the Year | <u><u>\$2,020,505</u></u> | <u><u>\$145,597</u></u> | <u><u>\$510,000</u></u> | <u><u>(\$1,690,860)</u></u> |

| |
|-------------------------|
| <u>Total</u> |
| \$139,599 |
| 170,000 |
| 22,037 |
| 12,587 |
| <u>344,223</u> |
| 91,490 |
| <u>70,170</u> |
| <u>161,660</u> |
| 182,563 |
| <u>802,679</u> |
| <u><u>\$985,242</u></u> |

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Erie County, Ohio
Combining Statements - Nonmajor Proprietary Funds

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 monies received from 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, 2010

| | Workers' Compensation Retro Reserve | Employee Self-Insurance | Total |
|--|---|----------------------------|--------------------|
| <u>Current Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,072,057 | \$4,144,948 | \$5,217,005 |
| Interfund Receivable | 296,359 | 0 | 296,359 |
| Total Assets | <u>1,368,416</u> | <u>4,144,948</u> | <u>5,513,364</u> |
| <u>Current Liabilities</u> | | | |
| Due to Other Governments | 371,102 | 0 | 371,102 |
| Claims Payable | 274,816 | 813,814 | 1,088,630 |
| Total Liabilities | <u>645,918</u> | <u>813,814</u> | <u>1,459,732</u> |
| Total Net Assets | | | |
| Unrestricted | <u>\$722,498</u> | <u>\$3,331,134</u> | <u>\$4,053,632</u> |

Erie County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2010

| | Workers' Compensation Retro Reserve | Employee Self-Insurance | Total |
|-------------------------------|---|----------------------------|---------------------------|
| <u>Operating Revenues</u> | | | |
| Charges for Services | \$348,556 | \$5,839,140 | \$6,187,696 |
| Other | 407,698 | 11,491 | 419,189 |
| Total Operating Revenues | <u>756,254</u> | <u>5,850,631</u> | <u>6,606,885</u> |
| <u>Operating Expenses</u> | | | |
| Contractual Services | 299,739 | 582,229 | 881,968 |
| Claims | 367,775 | 6,042,071 | 6,409,846 |
| Total Operating Expenses | <u>667,514</u> | <u>6,624,300</u> | <u>7,291,814</u> |
| Operating Income (Loss) | 88,740 | (773,669) | (684,929) |
| <u>Non-Operating Revenues</u> | | | |
| Transfers In | <u>0</u> | <u>4,699</u> | <u>4,699</u> |
| Changes in Net Assets | 88,740 | (768,970) | (680,230) |
| Net Assets Beginning of Year | <u>633,758</u> | <u>4,100,104</u> | <u>4,733,862</u> |
| Net Assets End of Year | <u><u>\$722,498</u></u> | <u><u>\$3,331,134</u></u> | <u><u>\$4,053,632</u></u> |

Erie County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2010

| | Workers' Compensation Retro Reserve | Employee Self-Insurance | Total |
|---|---|----------------------------|--------------------|
| Increase (Decrease) in Cash and Cash Equivalents | | | |
| <u>Cash Flows from Operating Activities</u> | | | |
| Cash Received from Transactions with Other Funds | \$423,600 | \$5,839,140 | \$6,262,740 |
| Cash Payments for Contractual Services | (471,748) | (582,229) | (1,053,977) |
| Cash Payments for Claims | (96,965) | (6,003,561) | (6,100,526) |
| Cash Received from Other Revenues | 407,698 | 11,491 | 419,189 |
| Net Cash Provided by (Used for) Operating Activities | 262,585 | (735,159) | (472,574) |
| <u>Cash Flows from Noncapital Financing Activities</u> | | | |
| Transfers In | 0 | 4,699 | 4,699 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 262,585 | (730,460) | (467,875) |
| Cash and Cash Equivalents Beginning of Year | 809,472 | 4,875,408 | 5,684,880 |
| Cash and Cash Equivalents End of Year | <u>\$1,072,057</u> | <u>\$4,144,948</u> | <u>\$5,217,005</u> |
| <u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u> | | | |
| Operating Income (Loss) | \$88,740 | (\$773,669) | (\$684,929) |
| <u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u> | | | |
| Decrease in Interfund Receivable | 75,044 | 0 | 75,044 |
| Decrease in Due to Other Governments | (97,266) | 0 | (97,266) |
| Increase in Claims Payable | 196,067 | 38,510 | 234,577 |
| Total Adjustments | 173,845 | 38,510 | 212,355 |
| Net Cash Provided by (Used for) Operating Activities | <u>\$262,585</u> | <u>(\$735,159)</u> | <u>(\$472,574)</u> |

Erie County, Ohio
Combining Statements - Fiduciary Funds

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

Undivided Tax

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

Undivided Local Government

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

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.

Soil and Water Conservation

To account for the Erie County Soil and Water Conservation District 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.

Other Agency Funds

| | |
|----------------------------------|---------------------------|
| Commissary Rotary | Recorder's Escrow |
| Lodging Excise Tax | Ohio Elections Commission |
| Care Facility | Resident's Account |
| Metroparks | County Court |
| Regional Planning | Prosecutor |
| Public Defender Fees | Sheriff |
| Mental Health and Recovery Board | Adult Probation |
| Subdivisions | Miscellaneous Agency |
| Payroll | |

Erie County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2010

| | Undivided Tax | Undivided Local Government | Health | Soil and Water Conservation |
|--|---------------------|----------------------------------|--------------------|--------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,619,328 | \$0 | \$2,128,555 | \$10,959 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 18,834 | 0 |
| Due from Other Governments | 694,461 | 2,389,408 | 139,689 | 0 |
| Due from External Parties | 0 | 0 | 19,087 | 0 |
| Property Taxes Receivable | 74,785,199 | 0 | 2,013,953 | 0 |
| Special Assessments Receivable | 5,213,366 | 0 | 0 | 0 |
| Total Assets | <u>\$86,312,354</u> | <u>\$2,389,408</u> | <u>\$4,320,118</u> | <u>\$10,959</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$86,312,354 | \$2,389,408 | \$0 | \$0 |
| Due to External Parties | 0 | 0 | 0 | 0 |
| Undistributed Assets | 0 | 0 | 4,320,118 | 10,959 |
| Total Liabilities | <u>\$86,312,354</u> | <u>\$2,389,408</u> | <u>\$4,320,118</u> | <u>\$10,959</u> |

| <u>Family and Children First</u> | <u>Ohio Housing Trust</u> | <u>Commissary Rotary</u> | <u>Lodging Excise</u> | <u>Care Facility</u> | <u>Metroparks</u> |
|--------------------------------------|-------------------------------|------------------------------|---------------------------|--------------------------|--------------------|
| \$328,898 | \$92,521 | \$2,639 | \$14,473 | \$0 | \$33,728 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | 30 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 1,116,028 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$328,973</u> | <u>\$92,551</u> | <u>\$2,639</u> | <u>\$14,473</u> | <u>\$0</u> | <u>\$1,149,756</u> |
| \$0 | \$92,551 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 1,254 | 254 |
| 328,973 | 0 | 2,639 | 14,473 | (1,254) | 1,149,502 |
| <u>\$328,973</u> | <u>\$92,551</u> | <u>\$2,639</u> | <u>\$14,473</u> | <u>\$0</u> | <u>\$1,149,756</u> |

(continued)

Erie County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2010
(continued)

| | Regional Planning | Public Defender Fees | Mental Health and Recovery Board | Subdivisions |
|--|----------------------|-------------------------|--|--------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$112,943 | \$2,731 | \$2,155,282 | \$0 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 0 | 246,799 | 0 |
| Due from External Parties | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 3,234,366 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$112,943</u> | <u>\$2,731</u> | <u>\$5,636,447</u> | <u>\$0</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$0 | \$0 | \$0 | \$0 |
| Due to External Parties | 0 | 0 | 0 | 130,202 |
| Undistributed Assets | 112,943 | 2,731 | 5,636,447 | (130,202) |
| Total Liabilities | <u>\$112,943</u> | <u>\$2,731</u> | <u>\$5,636,447</u> | <u>\$0</u> |

| <u>Payroll</u> | <u>Recorder's Escrow</u> | <u>Ohio Elections Commission</u> | <u>Resident's Account</u> | <u>County Court</u> | <u>Prosecutor</u> |
|------------------|------------------------------|--------------------------------------|-------------------------------|-------------------------|-------------------|
| \$468,562 | \$6,544 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 26,945 | 3,772,154 | 43,420 |
| 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>\$468,562</u> | <u>\$6,544</u> | <u>\$0</u> | <u>\$26,945</u> | <u>\$3,772,154</u> | <u>\$43,420</u> |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 305 | 0 | 0 | 0 |
| 468,562 | 6,544 | (305) | 26,945 | 3,772,154 | 43,420 |
| <u>\$468,562</u> | <u>\$6,544</u> | <u>\$0</u> | <u>\$26,945</u> | <u>\$3,772,154</u> | <u>\$43,420</u> |

(continued)

Erie County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2010
(continued)

| | Sheriff | Adult Probation | Miscellaneous Agency | Total |
|--|------------------|--------------------|-------------------------|----------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$0 | \$35,491 | \$11,012,654 |
| Cash and Cash Equivalents in Segregated Accounts | 617,394 | 47,729 | 0 | 4,507,642 |
| Accounts Receivable | 0 | 0 | 0 | 18,834 |
| Due from Other Governments | 0 | 0 | 0 | 3,470,357 |
| Due from External Parties | 0 | 0 | 0 | 19,192 |
| Property Taxes Receivable | 0 | 0 | 0 | 81,149,546 |
| Special Assessments Receivable | 0 | 0 | 0 | 5,213,366 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>5,213,366</u> |
| Total Assets | <u>\$617,394</u> | <u>\$47,729</u> | <u>\$35,491</u> | <u>\$105,391,591</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$0 | \$0 | \$0 | \$88,794,313 |
| Due to External Parties | 0 | 0 | 0 | 132,015 |
| Undistributed Assets | 617,394 | 47,729 | 35,491 | 16,465,263 |
| | <u>617,394</u> | <u>47,729</u> | <u>35,491</u> | <u>16,465,263</u> |
| Total Liabilities | <u>\$617,394</u> | <u>\$47,729</u> | <u>\$35,491</u> | <u>\$105,391,591</u> |

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010

| | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 |
|--|-------------------------------|---------------------|---------------------|---------------------------------|
| <u>Undivided Tax</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,432,481 | \$544,519 | \$357,672 | \$5,619,328 |
| Due from Other Governments | 697,803 | 694,461 | 697,803 | 694,461 |
| Due from External Parties | 1,032 | 0 | 1,032 | 0 |
| Property Taxes Receivable | 57,354,168 | 91,368,135 | 73,937,104 | 74,785,199 |
| Special Assessments Receivable | 5,784,888 | 5,213,366 | 5,784,888 | 5,213,366 |
| Total Assets | <u>\$69,270,372</u> | <u>\$97,820,481</u> | <u>\$80,778,499</u> | <u>\$86,312,354</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$69,270,372</u> | <u>\$97,820,481</u> | <u>\$80,778,499</u> | <u>\$86,312,354</u> |
| <u>Undivided Local Government</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$10,116 | \$0 | \$10,116 | \$0 |
| Due from Other Governments | 2,513,633 | 2,389,408 | 2,513,633 | 2,389,408 |
| Total Assets | <u>\$2,523,749</u> | <u>\$2,389,408</u> | <u>\$2,523,749</u> | <u>\$2,389,408</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$2,523,749</u> | <u>\$2,389,408</u> | <u>\$2,523,749</u> | <u>\$2,389,408</u> |
| <u>Health</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,804,254 | \$383,505 | \$59,204 | \$2,128,555 |
| Accounts Receivable | 17,570 | 18,834 | 17,570 | 18,834 |
| Due from Other Governments | 142,811 | 139,689 | 142,811 | 139,689 |
| Due from External Parties | 14,362 | 19,087 | 14,362 | 19,087 |
| Property Taxes Receivable | 1,524,229 | 2,013,953 | 1,524,229 | 2,013,953 |
| Total Assets | <u>\$3,503,226</u> | <u>\$2,575,068</u> | <u>\$1,758,176</u> | <u>\$4,320,118</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$3,503,226</u> | <u>\$2,575,068</u> | <u>\$1,758,176</u> | <u>\$4,320,118</u> |
| <u>Soil and Water Conservation</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$12,436 | \$0 | \$1,477 | \$10,959 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$12,436</u> | <u>\$0</u> | <u>\$1,477</u> | <u>\$10,959</u> |
| <u>Family and Children First</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$339,233 | \$0 | \$10,335 | \$328,898 |
| Due from External Parties | 0 | 75 | 0 | 75 |
| Total Assets | <u>\$339,233</u> | <u>\$75</u> | <u>\$10,335</u> | <u>\$328,973</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$339,233</u> | <u>\$75</u> | <u>\$10,335</u> | <u>\$328,973</u> |

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010
(continued)

| | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 |
|--|-------------------------------|--------------------|--------------------|---------------------------------|
| <u>Ohio Housing Trust</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$83,901 | \$8,620 | \$0 | \$92,521 |
| Due from External Parties | 78 | 30 | 78 | 30 |
| Total Assets | <u>\$83,979</u> | <u>\$8,650</u> | <u>\$78</u> | <u>\$92,551</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$83,979</u> | <u>\$8,650</u> | <u>\$78</u> | <u>\$92,551</u> |
| <u>Commissary Rotary</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$2,639</u> | <u>\$0</u> | <u>\$0</u> | <u>\$2,639</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$2,639</u> | <u>\$0</u> | <u>\$0</u> | <u>\$2,639</u> |
| <u>Lodging Excise Tax</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$0</u> | <u>\$14,473</u> | <u>\$0</u> | <u>\$14,473</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$0</u> | <u>\$14,473</u> | <u>\$0</u> | <u>\$14,473</u> |
| <u>Care Facility</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$4,305</u> | <u>\$1,254</u> | <u>\$5,559</u> | <u>\$0</u> |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$0 | \$1,254 | \$0 | \$1,254 |
| Undistributed Assets | <u>4,305</u> | <u>0</u> | <u>5,559</u> | <u>(1,254)</u> |
| Total Liabilities | <u>\$4,305</u> | <u>\$1,254</u> | <u>\$5,559</u> | <u>\$0</u> |
| <u>Metroparks</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$33,982 | \$254 | \$33,728 |
| Property Taxes Receivable | 0 | 2,132,559 | 1,016,531 | 1,116,028 |
| Total Assets | <u>\$0</u> | <u>\$2,166,541</u> | <u>\$1,016,785</u> | <u>\$1,149,756</u> |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$254 | \$254 | \$254 | \$254 |
| Undistributed Assets | <u>(254)</u> | <u>2,166,287</u> | <u>1,016,531</u> | <u>1,149,502</u> |
| Total Liabilities | <u>\$0</u> | <u>\$2,166,541</u> | <u>\$1,016,785</u> | <u>\$1,149,756</u> |
| <u>Regional Planning</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$72,174</u> | <u>\$40,769</u> | <u>\$0</u> | <u>\$112,943</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$72,174</u> | <u>\$40,769</u> | <u>\$0</u> | <u>\$112,943</u> |

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010
(continued)

| | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 |
|--|-------------------------------|-------------|-------------|---------------------------------|
| <u>Public Defender Fees</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$7,924 | \$0 | \$5,193 | \$2,731 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$7,924 | \$0 | \$5,193 | \$2,731 |
| <u>Mental Health and Recovery Board</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,956,456 | \$247,619 | \$48,793 | \$2,155,282 |
| Due from Other Governments | 221,369 | 246,799 | 221,369 | 246,799 |
| Property Taxes Receivable | 2,707,981 | 3,234,366 | 2,707,981 | 3,234,366 |
| Total Assets | \$4,885,806 | \$3,728,784 | \$2,978,143 | \$5,636,447 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$4,885,806 | \$3,728,784 | \$2,978,143 | \$5,636,447 |
| <u>Subdivisions</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$130,202 | \$130,202 | \$0 |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$104,114 | \$130,202 | \$104,114 | \$130,202 |
| Undistributed Assets | (104,114) | 0 | 26,088 | (130,202) |
| Total Liabilities | \$0 | \$130,202 | \$130,202 | \$0 |
| <u>Payroll</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$548,120 | \$0 | \$79,558 | \$468,562 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$548,120 | \$0 | \$79,558 | \$468,562 |
| <u>Recorder's Escrow</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,852 | \$3,692 | \$0 | \$6,544 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$2,852 | \$3,692 | \$0 | \$6,544 |
| <u>Ohio Elections Commission</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$20 | \$305 | \$325 | \$0 |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$0 | \$305 | \$0 | \$305 |
| Undistributed Assets | 20 | 0 | 325 | (305) |
| Total Liabilities | \$20 | \$305 | \$325 | \$0 |
| <u>Resident's Account</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$32,049 | \$26,945 | \$32,049 | \$26,945 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$32,049 | \$26,945 | \$32,049 | \$26,945 |

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010
(continued)

| | Balance January 1, 2010 | Additions | Reductions | Balance December 31, 2010 |
|--|-------------------------------|---------------|--------------|---------------------------------|
| <u>County Court</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$4,729,501 | \$3,772,154 | \$4,729,501 | \$3,772,154 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$4,729,501 | \$3,772,154 | \$4,729,501 | \$3,772,154 |
| <u>Prosecutor</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$36,770 | \$43,420 | \$36,770 | \$43,420 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$36,770 | \$43,420 | \$36,770 | \$43,420 |
| <u>Sheriff</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$668,506 | \$617,394 | \$668,506 | \$617,394 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$668,506 | \$617,394 | \$668,506 | \$617,394 |
| <u>Adult Probation</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$42,951 | \$47,729 | \$42,951 | \$47,729 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$42,951 | \$47,729 | \$42,951 | \$47,729 |
| <u>Miscellaneous Agency</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$26,618 | \$8,873 | \$0 | \$35,491 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$26,618 | \$8,873 | \$0 | \$35,491 |
| <u>Total - All Funds</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$10,303,529 | \$1,417,813 | \$708,688 | \$11,012,654 |
| Cash and Cash Equivalents in Segregated Accounts | 5,509,777 | 4,507,642 | 5,509,777 | 4,507,642 |
| Accounts Receivable | 17,570 | 18,834 | 17,570 | 18,834 |
| Due from Other Governments | 3,575,616 | 3,470,357 | 3,575,616 | 3,470,357 |
| Due from External Parties | 15,472 | 19,192 | 15,472 | 19,192 |
| Property Taxes Receivable | 61,586,378 | 98,749,013 | 79,185,845 | 81,149,546 |
| Special Assessments Receivable | 5,784,888 | 5,213,366 | 5,784,888 | 5,213,366 |
| Total Assets | \$86,793,230 | \$113,396,217 | \$94,797,856 | \$105,391,591 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$71,878,100 | \$100,218,539 | \$83,302,326 | \$88,794,313 |
| Due to External Parties | 104,368 | 132,015 | 104,368 | 132,015 |
| Undistributed Assets | 14,810,762 | 13,045,663 | 11,391,162 | 16,465,263 |
| Total Liabilities | \$86,793,230 | \$113,396,217 | \$94,797,856 | \$105,391,591 |

**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, 2010

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|-------------------------------------|--------------------|-------------------|-------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$4,167,014 | \$4,167,014 | \$4,199,683 | \$32,669 |
| Permissive Sales Taxes | 11,664,700 | 12,018,100 | 12,603,156 | 585,056 |
| Charges for Services | 3,297,450 | 3,297,450 | 2,888,425 | (409,025) |
| Licenses and Permits | 465,450 | 465,450 | 443,480 | (21,970) |
| Fines and Forfeitures | 316,743 | 316,743 | 361,518 | 44,775 |
| Intergovernmental | 3,070,201 | 3,073,968 | 3,281,352 | 207,384 |
| Interest | 1,098,600 | 1,098,600 | 738,560 | (360,040) |
| Other | 1,081,158 | 1,081,158 | 978,083 | (103,075) |
| Total Revenues | 25,161,316 | 25,518,483 | 25,494,257 | (24,226) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Commissioners | | | | |
| Personal Services | 602,353 | 603,353 | 595,383 | 7,970 |
| Materials and Supplies | 14,903 | 18,053 | 11,830 | 6,223 |
| Contractual Services | 1,266,468 | 1,336,563 | 1,282,956 | 53,607 |
| Other | 241,478 | 2,000 | 1,271 | 729 |
| Capital Outlay | 30,516 | 30,516 | 0 | 30,516 |
| Total Commissioners | 2,155,718 | 1,990,485 | 1,891,440 | 99,045 |
| Finance | | | | |
| Personal Services | 211,400 | 211,400 | 211,302 | 98 |
| Materials and Supplies | 21,600 | 24,485 | 15,221 | 9,264 |
| Contractual Services | 10,405 | 11,520 | 11,410 | 110 |
| Total Finance | 243,405 | 247,405 | 237,933 | 9,472 |
| Human Resources | | | | |
| Personal Services | 247,630 | 248,075 | 247,059 | 1,016 |
| Materials and Supplies | 1,995 | 1,550 | 1,253 | 297 |
| Contractual Services | 7,994 | 7,994 | 6,431 | 1,563 |
| Total Human Resources | 257,619 | 257,619 | 254,743 | 2,876 |
| Microfilm | | | | |
| Personal Services | 112,978 | 112,978 | 105,812 | 7,166 |
| Materials and Supplies | 9,562 | 9,562 | 6,549 | 3,013 |
| Contractual Services | 12,000 | 12,000 | 14,209 | (2,209) |
| Total Microfilm | 134,540 | 134,540 | 126,570 | 7,970 |
| Information Technology | | | | |
| Personal Services | 328,247 | 328,183 | 327,710 | 473 |
| Materials and Supplies | 6,123 | 5,913 | 4,565 | 1,348 |
| Contractual Services | 11,200 | 11,108 | 11,077 | 31 |
| Capital Outlay | 1,650 | 19,650 | 18,782 | 868 |
| Total Information Technology | 347,220 | 364,854 | 362,134 | 2,720 |

(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, 2010
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|-----------------------------------|--------------------|-------------------|------------------|-----------------------------|
| Facilities | | | | |
| Personal Services | \$1,173,629 | \$1,173,629 | \$1,099,322 | \$74,307 |
| Materials and Supplies | 414,979 | 456,757 | 439,844 | 16,913 |
| Contractual Services | 949,459 | 929,324 | 871,964 | 57,360 |
| Capital Outlay | 0 | 33,000 | 31,401 | 1,599 |
| Total Facilities | 2,538,067 | 2,592,710 | 2,442,531 | 150,179 |
| Auditor | | | | |
| Personal Services | 488,953 | 488,953 | 483,487 | 5,466 |
| Materials and Supplies | 42,407 | 42,407 | 27,195 | 15,212 |
| Contractual Services | 313,400 | 313,400 | 268,998 | 44,402 |
| Capital Outlay | 7,196 | 7,196 | 0 | 7,196 |
| Total Auditor | 851,956 | 851,956 | 779,680 | 72,276 |
| Board of Revision | | | | |
| Contractual Services | 12,260 | 12,260 | 12,071 | 189 |
| Treasurer | | | | |
| Personal Services | 115,459 | 116,922 | 116,494 | 428 |
| Materials and Supplies | 12,133 | 11,833 | 2,121 | 9,712 |
| Contractual Services | 80,480 | 191,780 | 330,664 | (138,884) |
| Total Treasurer | 208,072 | 320,535 | 449,279 | (128,744) |
| Prosecuting Attorney | | | | |
| Personal Services | 1,112,523 | 1,112,523 | 1,108,301 | 4,222 |
| Materials and Supplies | 617 | 5,017 | 4,350 | 667 |
| Contractual Services | 57,852 | 57,852 | 57,852 | 0 |
| Total Prosecuting Attorney | 1,170,992 | 1,175,392 | 1,170,503 | 4,889 |
| Board of Elections | | | | |
| Personal Services | 277,520 | 277,120 | 276,068 | 1,052 |
| Materials and Supplies | 56,000 | 75,000 | 73,036 | 1,964 |
| Contractual Services | 141,307 | 130,050 | 126,908 | 3,142 |
| Total Board of Elections | 474,827 | 482,170 | 476,012 | 6,158 |
| Recorder | | | | |
| Personal Services | 248,786 | 249,060 | 248,741 | 319 |
| Materials and Supplies | 9,904 | 9,630 | 7,430 | 2,200 |
| Contractual Services | 22,249 | 22,249 | 19,664 | 2,585 |
| Total Recorder | 280,939 | 280,939 | 275,835 | 5,104 |
| Capital Improvements | | | | |
| Materials and Supplies | 53,000 | 53,000 | 50,208 | 2,792 |
| Contractual Services | 67,758 | 91,758 | 82,608 | 9,150 |
| Capital Outlay | 4,168 | 4,168 | 1,743 | 2,425 |
| Total Capital Improvements | 124,926 | 148,926 | 134,559 | 14,367 |

(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, 2010
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---------------------------------|--------------------|-------------------|-----------|-----------------------------|
| Miscellaneous | | | | |
| Contractual Services | \$30,000 | \$30,000 | \$1,933 | \$28,067 |
| Other | 268,715 | 268,715 | 265,715 | 3,000 |
| Total Miscellaneous | 298,715 | 298,715 | 267,648 | 31,067 |
| Total Legislative and Executive | 9,099,256 | 9,158,506 | 8,880,938 | 277,568 |
| Judicial | | | | |
| Court Security | | | | |
| Personal Services | 73,026 | 73,026 | 68,332 | 4,694 |
| Materials and Supplies | 9,174 | 9,174 | 8,441 | 733 |
| Total Court Security | 82,200 | 82,200 | 76,773 | 5,427 |
| Common Pleas | | | | |
| Personal Services | 805,890 | 807,536 | 795,417 | 12,119 |
| Materials and Supplies | 30,773 | 33,623 | 17,104 | 16,519 |
| Contractual Services | 115,166 | 196,247 | 181,694 | 14,553 |
| Total Common Pleas | 951,829 | 1,037,406 | 994,215 | 43,191 |
| Family Court | | | | |
| Personal Services | 1,751,402 | 1,751,402 | 1,715,171 | 36,231 |
| Materials and Supplies | 58,316 | 58,316 | 43,161 | 15,155 |
| Contractual Services | 120,438 | 120,438 | 97,595 | 22,843 |
| Total Family Court | 1,930,156 | 1,930,156 | 1,855,927 | 74,229 |
| Probate Court | | | | |
| Personal Services | 266,035 | 265,915 | 260,549 | 5,366 |
| Materials and Supplies | 8,484 | 12,109 | 11,601 | 508 |
| Contractual Services | 27,688 | 28,184 | 20,887 | 7,297 |
| Total Probate Court | 302,207 | 306,208 | 293,037 | 13,171 |
| Clerk of Court | | | | |
| Personal Services | 507,747 | 483,700 | 468,106 | 15,594 |
| Materials and Supplies | 6,092 | 11,092 | 10,416 | 676 |
| Contractual Services | 9,975 | 29,022 | 27,877 | 1,145 |
| Total Clerk of Court | 523,814 | 523,814 | 506,399 | 17,415 |
| County Court | | | | |
| Personal Services | 279,539 | 279,539 | 278,944 | 595 |
| Materials and Supplies | 24,612 | 24,612 | 23,310 | 1,302 |
| Contractual Services | 23,403 | 23,403 | 17,591 | 5,812 |
| Total County Court | 327,554 | 327,554 | 319,845 | 7,709 |

(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, 2010
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|-----------------------------------|--------------------|-------------------|-----------|-----------------------------|
| Huron Municipal Court | | | | |
| Personal Services | \$1,175 | \$1,175 | \$213 | \$962 |
| Contractual Services | 83,869 | 83,869 | 81,154 | 2,715 |
| Total Huron Municipal Court | 85,044 | 85,044 | 81,367 | 3,677 |
| Sandusky Municipal Court | | | | |
| Personal Services | 21,061 | 21,061 | 5,293 | 15,768 |
| Contractual Services | 103,900 | 103,900 | 99,581 | 4,319 |
| Total Sandusky Municipal Court | 124,961 | 124,961 | 104,874 | 20,087 |
| Vermillion Municipal Court | | | | |
| Contractual Services | 45,425 | 45,425 | 40,028 | 5,397 |
| Adult Probation | | | | |
| Personal Services | 342,005 | 343,091 | 319,588 | 23,503 |
| Materials and Supplies | 12,905 | 11,905 | 7,448 | 4,457 |
| Contractual Services | 12,570 | 12,484 | 11,766 | 718 |
| Total Adult Probation | 367,480 | 367,480 | 338,802 | 28,678 |
| Total Judicial | 4,740,670 | 4,830,248 | 4,611,267 | 218,981 |
| Public Safety | | | | |
| Juvenile Detention Facility | | | | |
| Personal Services | 1,276,441 | 1,276,441 | 1,195,473 | 80,968 |
| Materials and Supplies | 135,450 | 135,450 | 102,679 | 32,771 |
| Contractual Services | 87,933 | 87,933 | 77,027 | 10,906 |
| Total Juvenile Detention Facility | 1,499,824 | 1,499,824 | 1,375,179 | 124,645 |
| Sheriff | | | | |
| Personal Services | 5,081,894 | 5,249,836 | 5,092,416 | 157,420 |
| Materials and Supplies | 448,963 | 376,697 | 304,408 | 72,289 |
| Contractual Services | 302,541 | 332,543 | 320,036 | 12,507 |
| Other | 30,832 | 30,832 | 30,832 | 0 |
| Capital Outlay | 80,000 | 0 | 0 | 0 |
| Total Sheriff | 5,944,230 | 5,989,908 | 5,747,692 | 242,216 |
| Coroner | | | | |
| Personal Services | 67,230 | 67,230 | 67,169 | 61 |
| Materials and Supplies | 50 | 50 | 44 | 6 |
| Contractual Services | 59,740 | 74,740 | 66,989 | 7,751 |
| Total Coroner | 127,020 | 142,020 | 134,202 | 7,818 |
| Total Public Safety | 7,571,074 | 7,631,752 | 7,257,073 | 374,679 |

(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, 2010
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|--------------------|-------------------|-------------|-----------------------------|
| Public Works | | | | |
| Tax Map | | | | |
| Personal Services | \$59,630 | \$59,632 | \$58,593 | \$1,039 |
| Materials and Supplies | 1,000 | 1,000 | 298 | 702 |
| Contractual Services | 12,325 | 12,323 | 3,300 | 9,023 |
| Total Public Works | 72,955 | 72,955 | 62,191 | 10,764 |
| Health | | | | |
| Humane Agent | | | | |
| Personal Services | 3,039 | 3,039 | 3,027 | 12 |
| Materials and Supplies | 225 | 225 | 153 | 72 |
| Total Health | 3,264 | 3,264 | 3,180 | 84 |
| Human Services | | | | |
| Veteran Services | | | | |
| Personal Services | 320,364 | 320,364 | 310,523 | 9,841 |
| Materials and Supplies | 61,986 | 60,240 | 38,210 | 22,030 |
| Contractual Services | 297,500 | 291,382 | 223,064 | 68,318 |
| Other | 434,093 | 434,093 | 0 | 434,093 |
| Capital Outlay | 21,000 | 1,000 | 0 | 1,000 |
| Total Human Services | 1,134,943 | 1,107,079 | 571,797 | 535,282 |
| Total Expenditures | 22,622,162 | 22,803,804 | 21,386,446 | 1,417,358 |
| Excess of Revenues Over Expenditures | 2,539,154 | 2,714,679 | 4,107,811 | 1,393,132 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Other Financing Sources | 0 | 0 | 2,146 | 2,146 |
| Sale of Capital Assets | 0 | 0 | 11,294 | 11,294 |
| Advances In | 65,749 | 65,749 | 65,749 | 0 |
| Transfers Out | (3,012,553) | (2,988,487) | (2,705,197) | 283,290 |
| Total Other Financing Sources (Uses) | (2,946,804) | (2,922,738) | (2,626,008) | 296,730 |
| Changes in Fund Balance | (407,650) | (208,059) | 1,481,803 | 1,689,862 |
| Fund Balance Beginning of Year | 4,389,747 | 4,389,747 | 4,389,747 | 0 |
| Prior Year Encumbrances Appropriated | 332,436 | 332,436 | 332,436 | 0 |
| Fund Balance End of Year | \$4,314,533 | \$4,514,124 | \$6,203,986 | \$1,689,862 |

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, 2010

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|--|--------------------|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$4,284,738 | \$4,284,738 | \$4,297,465 | \$12,727 |
| Charges for Services | 210,385 | 210,385 | 77,475 | (132,910) |
| Intergovernmental | 3,781,513 | 3,494,220 | 3,361,756 | (132,464) |
| Interest | 150 | 150 | 100 | (50) |
| Other | 216,200 | 216,200 | 143,519 | (72,681) |
| Total Revenues | 8,492,986 | 8,205,693 | 7,880,315 | (325,378) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Health | | | | |
| Developmental Disabilities | | | | |
| Personal Services | 3,278,675 | 3,434,077 | 3,126,895 | 307,182 |
| Materials and Supplies | 326,054 | 403,178 | 255,389 | 147,789 |
| Contractual Services | 1,309,847 | 1,515,923 | 1,172,850 | 343,073 |
| Other | 52,000 | 3,376 | 1,665 | 1,711 |
| Capital Outlay | 749,205 | 653,892 | 528,647 | 125,245 |
| Total Developmental Disabilities | 5,715,781 | 6,010,446 | 5,085,446 | 925,000 |
| Residential and Individual Support Services | | | | |
| Materials and Supplies | 0 | 13,150 | 0 | 13,150 |
| Contractual Services | 1,489,810 | 2,112,510 | 1,564,396 | 548,114 |
| Other | 50,000 | 60,000 | 35,501 | 24,499 |
| Total Residential and Individual Support Services | 1,539,810 | 2,185,660 | 1,599,897 | 585,763 |
| Help Me Grow | | | | |
| Personal Services | 292,114 | 361,647 | 285,225 | 76,422 |
| Materials and Supplies | 32,878 | 47,395 | 11,778 | 35,617 |
| Contractual Services | 26,608 | 32,318 | 20,187 | 12,131 |
| Other | 72,431 | 28,931 | 0 | 28,931 |
| Total Help Me Grow | 424,031 | 470,291 | 317,190 | 153,101 |
| Family Resource Services | | | | |
| Materials and Supplies | 0 | 71,069 | 0 | 71,069 |
| Contractual Services | 1,651,967 | 1,657,884 | 1,483,734 | 174,150 |
| Total Family Resource Services | 1,651,967 | 1,728,953 | 1,483,734 | 245,219 |
| Donations | | | | |
| Materials and Supplies | 1,000 | 1,500 | 1,068 | 432 |
| Total Expenditures | 9,332,589 | 10,396,850 | 8,487,335 | 1,909,515 |
| Changes in Fund Balance | (839,603) | (2,191,157) | (607,020) | 1,584,137 |
| Fund Balance Beginning of Year | 4,140,330 | 4,140,330 | 4,140,330 | 0 |
| Prior Year Encumbrances Appropriated | 1,131,554 | 1,131,554 | 1,131,554 | 0 |
| Fund Balance End of Year | \$4,432,281 | \$3,080,727 | \$4,664,864 | \$1,584,137 |

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, 2010

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|--------------------|-------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Charges for Services | \$260,000 | \$260,000 | \$170,534 | (\$89,466) |
| Intergovernmental | 6,960,000 | 7,160,000 | 5,496,045 | (1,663,955) |
| Other | 0 | 0 | 152 | 152 |
| Total Revenues | 7,220,000 | 7,420,000 | 5,666,731 | (1,753,269) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Human Services | | | | |
| Job and Family Services | | | | |
| Public Assistance | | | | |
| Personal Services | 3,724,045 | 3,729,045 | 3,568,604 | 160,441 |
| Materials and Supplies | 230,000 | 138,554 | 36,748 | 101,806 |
| Contractual Services | 2,783,000 | 2,920,797 | 2,182,806 | 737,991 |
| Total Public Assistance | 6,737,045 | 6,788,396 | 5,788,158 | 1,000,238 |
| Work Force Investment Act | | | | |
| Personal Services | 500 | 500 | 0 | 500 |
| Materials and Supplies | 52,000 | 70,228 | 60,027 | 10,201 |
| Contractual Services | 1,416,000 | 1,596,255 | 1,102,246 | 494,009 |
| Total Work Force Investment Act | 1,468,500 | 1,666,983 | 1,162,273 | 504,710 |
| Total Expenditures | 8,205,545 | 8,455,379 | 6,950,431 | 1,504,948 |
| Excess of Revenues | | | | |
| Under Expenditures | (985,545) | (1,035,379) | (1,283,700) | (248,321) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 1,421,158 | 1,421,158 | 1,594,879 | 173,721 |
| Transfers Out | (16,158) | (219,158) | (103,401) | 115,757 |
| Total Other Financing Sources (Uses) | 1,405,000 | 1,202,000 | 1,491,478 | 289,478 |
| Changes in Fund Balance | 419,455 | 166,621 | 207,778 | 41,157 |
| Fund Balance (Deficit) Beginning of Year | (180,604) | (180,604) | (180,604) | 0 |
| Prior Year Encumbrances Appropriated | 252,834 | 252,834 | 252,834 | 0 |
| Fund Balance End of Year | \$491,685 | \$238,851 | \$280,008 | \$41,157 |

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, 2010

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|--------------------------------------|--------------------|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Charges for Services | \$138,700 | \$138,700 | \$223,109 | \$84,409 |
| Licenses and Permits | 14,000 | 14,000 | 12,930 | (1,070) |
| Fines and Forfeitures | 110,000 | 110,000 | 63,493 | (46,507) |
| Intergovernmental | 5,190,408 | 5,190,408 | 4,579,761 | (610,647) |
| Interest | 50,000 | 50,000 | 40,869 | (9,131) |
| Other | 45,000 | 689,500 | 746,971 | 57,471 |
| Total Revenues | <u>5,548,108</u> | <u>6,192,608</u> | <u>5,667,133</u> | <u>(525,475)</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Public Works | | | | |
| MVGT | | | | |
| Personal Services | 2,062,397 | 2,062,397 | 1,921,525 | 140,872 |
| Materials and Supplies | 949,700 | 1,253,561 | 1,103,330 | 150,231 |
| Contractual Services | 1,561,410 | 2,349,358 | 2,024,527 | 324,831 |
| Capital Outlay | 1,456,000 | 1,749,411 | 977,191 | 772,220 |
| Total Expenditures | <u>6,029,507</u> | <u>7,414,727</u> | <u>6,026,573</u> | <u>1,388,154</u> |
| Changes in Fund Balance | (481,399) | (1,222,119) | (359,440) | 862,679 |
| Fund Balance Beginning of Year | 1,893,322 | 1,893,322 | 1,893,322 | 0 |
| Prior Year Encumbrances Appropriated | <u>334,677</u> | <u>334,677</u> | <u>334,677</u> | <u>0</u> |
| Fund Balance End of Year | <u>\$1,746,600</u> | <u>\$1,005,880</u> | <u>\$1,868,559</u> | <u>\$862,679</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, 2010

| | Budget | Actual | Variance Over (Under) |
|--|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$6,595,000 | \$6,800,385 | \$205,385 |
| OWDA Loan Proceeds | 4,317,040 | 4,075,160 | (241,880) |
| Sale of Capital Assets | 0 | 1,575 | 1,575 |
| Other | 0 | 32,788 | 32,788 |
| Total Revenues | 10,912,040 | 10,909,908 | (2,132) |
| <u>Expenses</u> | | | |
| Personal Services | | | |
| Erie County - DOES Administration | 605,751 | 607,729 | (1,978) |
| Erie County - DOES Sewer | 103,270 | 91,050 | 12,220 |
| Huron Area Sewer - DOES Administration | 660,490 | 618,148 | 42,342 |
| Huron Area Sewer - DOES Sewer | 106,710 | 94,914 | 11,796 |
| Materials and Supplies | | | |
| Erie County - DOES Administration | 256,066 | 7,622 | 248,444 |
| Erie County - DOES Sewer | 103,532 | 57,551 | 45,981 |
| Huron Area Sewer - DOES Sewer | 212,316 | 139,285 | 73,031 |
| Contractual Services | | | |
| Erie County - DOES Administration | 354,636 | 23,537 | 331,099 |
| Erie County - DOES Sewer | 3,395,506 | 2,422,094 | 973,412 |
| Huron Area Sewer - DOES Sewer | 465,679 | 444,469 | 21,210 |
| Other | | | |
| Erie County - DOES Sewer | 105,212 | 104,367 | 845 |
| Huron Area Sewer - DOES Sewer | 39,152 | 38,906 | 246 |
| Capital Outlay | | | |
| Erie County - DOES Sewer | 5,043,548 | 5,466,679 | (423,131) |
| Debt Service: | | | |
| Principal Retirement | 2,391,346 | 2,281,432 | 109,914 |
| Interest Expense | 1,753,030 | 1,458,885 | 294,145 |
| Total Expenses | 15,596,244 | 13,856,668 | 1,739,576 |
| Changes in Fund Balance | (4,684,204) | (2,946,760) | 1,737,444 |
| Fund Balance Beginning of Year | 3,969,128 | 3,969,128 | 0 |
| Prior Year Encumbrances Appropriated | 970,266 | 970,266 | 0 |
| Fund Balance End of Year | \$255,190 | \$1,992,634 | \$1,737,444 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$8,167,000 | \$8,006,119 | (\$160,881) |
| OPWC Loan Proceeds | 0 | 132,251 | 132,251 |
| OWDA Loan Proceeds | 0 | 17,249 | 17,249 |
| Sale of Capital Assets | 0 | 1,725 | 1,725 |
| Other | 0 | 125 | 125 |
| Total Revenues | 8,167,000 | 8,157,469 | (9,531) |
| <u>Expenses</u> | | | |
| Personal Services | | | |
| Water District A - DOES Administration | 798,478 | 754,358 | 44,120 |
| Water District A - DOES Water | 154,798 | 129,856 | 24,942 |
| Water District B - DOES Administration | 37,329 | 28,330 | 8,999 |
| Water District B - DOES Water | 7,828 | 5,168 | 2,660 |
| Materials and Supplies | | | |
| Water District A - DOES Water | 364,209 | 304,204 | 60,005 |
| Water District B - DOES Water | 15,143 | 7,372 | 7,771 |
| Contractual Services | | | |
| Water District A - DOES Water | 3,879,809 | 3,730,965 | 148,844 |
| Water District B - DOES Water | 492,517 | 280,216 | 212,301 |
| Other | | | |
| Water District A - DOES Water | 141,421 | 138,670 | 2,751 |
| Water District B - DOES Water | 26,612 | 17,806 | 8,806 |
| Capital Outlay | | | |
| Water District A - DOES Water | 72,810 | 213,600 | (140,790) |
| Debt Service: | | | |
| Principal Retirement | 1,361,630 | 1,347,783 | 13,847 |
| Interest Expense | 1,322,676 | 1,290,070 | 32,606 |
| Total Expenses | 8,675,260 | 8,248,398 | 426,862 |
| Changes in Fund Balance | (508,260) | (90,929) | 417,331 |
| Fund Balance Beginning of Year | 568,342 | 568,342 | 0 |
| Prior Year Encumbrances Appropriated | 445,144 | 445,144 | 0 |
| Fund Balance End of Year | \$505,226 | \$922,557 | \$417,331 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|---|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$4,890,899 | \$5,497,444 | \$606,545 |
| Sale of Capital Assets | 0 | 2,588 | 2,588 |
| Other | 0 | 147,412 | 147,412 |
| Total Revenues | 4,890,899 | 5,647,444 | 756,545 |
| <u>Expenses</u> | | | |
| Personal Services | | | |
| Landfill Operations - DOES Administration | 494,914 | 482,733 | 12,181 |
| Landfill Operations - DOES Landfill | 86,891 | 85,756 | 1,135 |
| Materials and Supplies | | | |
| Landfill Operations - DOES Landfill | 464,787 | 206,071 | 258,716 |
| Contractual Services | | | |
| Landfill Operations - DOES Landfill | 1,855,009 | 1,728,707 | 126,302 |
| Closure and Postclosure Costs | 62,386 | 46,335 | 16,051 |
| Other | | | |
| Landfill Operations - DOES Landfill | 76,298 | 75,753 | 545 |
| Capital Outlay | | | |
| Landfill Operations - DOES Landfill | 317,950 | 288,206 | 29,744 |
| Debt Service: | | | |
| Principal Retirement | 952,633 | 952,633 | 0 |
| Interest Expense | 863,318 | 863,318 | 0 |
| Total Expenses | 5,174,186 | 4,729,512 | 444,674 |
| Excess of Revenues Over (Under) Expenses | (283,287) | 917,932 | 1,201,219 |
| Advances Out | (91,000) | (91,000) | 0 |
| Changes in Fund Balance | (374,287) | 826,932 | 1,201,219 |
| Fund Balance Beginning of Year | 5,111,886 | 5,111,886 | 0 |
| Prior Year Encumbrances Appropriated | 390,580 | 390,580 | 0 |
| Fund Balance End of Year | \$5,128,179 | \$6,329,398 | \$1,201,219 |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|--------------------|--------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$7,481,402 | \$6,650,498 | (\$830,904) |
| Sale of Capital Assets | 0 | 9 | 9 |
| Other | 1,000 | 1,900 | 900 |
| Total Revenues | <u>\$7,482,402</u> | <u>\$6,652,407</u> | <u>(\$829,995)</u> |
| <u>Expenses</u> | | | |
| Personal Services | 4,700,892 | 4,673,046 | 27,846 |
| Materials and Supplies | 580,832 | 511,713 | 69,119 |
| Contractual Services | 1,919,497 | 1,861,638 | 57,859 |
| Other | 309,891 | 124,273 | 185,618 |
| Capital Outlay | 111,187 | 100,918 | 10,269 |
| Total Expenses | <u>7,622,299</u> | <u>7,271,588</u> | <u>350,711</u> |
| Changes in Fund Balance | (139,897) | (619,181) | (479,284) |
| Fund Balance Beginning of Year | 210,544 | 210,544 | 0 |
| Prior Year Encumbrances Appropriated | <u>162,076</u> | <u>162,076</u> | <u>0</u> |
| Fund Balance (Deficit) End of Year | <u>\$232,723</u> | <u>(\$246,561)</u> | <u>(\$479,284)</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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$150,742 | \$158,665 | \$7,923 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Works | | | |
| Ditch Maintenance | | | |
| Personal Services | 49,751 | 47,822 | 1,929 |
| Materials and Supplies | 8,928 | 7,287 | 1,641 |
| Contractual Services | 141,853 | 114,102 | 27,751 |
| Total Expenditures | 200,532 | 169,211 | 31,321 |
| Changes in Fund Balance | (49,790) | (10,546) | 39,244 |
| Fund Balance Beginning of Year | 367,900 | 367,900 | 0 |
| Prior Year Encumbrances Appropriated | 9,669 | 9,669 | 0 |
| Fund Balance End of Year | <u>\$327,779</u> | <u>\$367,023</u> | <u>\$39,244</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, 2010

| | <u>Budget</u> | <u>Actual</u> | Variance Over (Under) |
|---|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$60,000 | \$18,516 | (\$41,484) |
| Intergovernmental | 1,202,000 | 1,084,096 | (117,904) |
| Other | 70,000 | 80,526 | 10,526 |
| Total Revenues | <u>1,332,000</u> | <u>1,183,138</u> | <u>(148,862)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Human Services | | | |
| Children's Services | | | |
| Materials and Supplies | 10,134 | 2,538 | 7,596 |
| Contractual Services | 1,549,249 | 1,157,637 | 391,612 |
| Total Expenditures | <u>1,559,383</u> | <u>1,160,175</u> | <u>399,208</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(227,383)</u> | <u>22,963</u> | <u>250,346</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Transfers In | 891,000 | 891,000 | 0 |
| Transfers Out | (995,001) | (995,001) | 0 |
| Total Other Financing Sources (Uses) | <u>(104,001)</u> | <u>(104,001)</u> | <u>0</u> |
| Changes in Fund Balance | (331,384) | (81,038) | 250,346 |
| Fund Balance Beginning of Year | 606,147 | 606,147 | 0 |
| Prior Year Encumbrances Appropriated | 24,884 | 24,884 | 0 |
| Fund Balance End of Year | <u>\$299,647</u> | <u>\$549,993</u> | <u>\$250,346</u> |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|---|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$400,000 | \$307,942 | (\$92,058) |
| Intergovernmental | 1,100,000 | 988,854 | (111,146) |
| Total Revenues | 1,500,000 | 1,296,796 | (203,204) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Human Services | | | |
| CSEA | | | |
| Personal Services | 946,686 | 933,236 | 13,450 |
| Materials and Supplies | 3,834 | 719 | 3,115 |
| Contractual Services | 266,206 | 209,580 | 56,626 |
| Total Expenditures | 1,216,726 | 1,143,535 | 73,191 |
| Excess of Revenues Over Expenditures | 283,274 | 153,261 | (130,013) |
| <u>Other Financing Sources (Uses)</u> | | | |
| Transfers In | 75,000 | 103,401 | 28,401 |
| Transfers Out | (340,000) | (296,994) | 43,006 |
| Total Other Financing Sources (Uses) | (265,000) | (193,593) | 71,407 |
| Changes in Fund Balance | 18,274 | (40,332) | (58,606) |
| Fund Balance Beginning of Year | 203,537 | 203,537 | 0 |
| Prior Year Encumbrances Appropriated | 40,540 | 40,540 | 0 |
| Fund Balance End of Year | \$262,351 | \$203,745 | (\$58,606) |

Erie County, Ohio
Title Administration 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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$360,000 | \$351,157 | (\$8,843) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Clerk of Courts | | | |
| Personal Services | 358,829 | 218,013 | 140,816 |
| Materials and Supplies | 4,144 | 2,919 | 1,225 |
| Contractual Services | 11,201 | 9,600 | 1,601 |
| Total Expenditures | 374,174 | 230,532 | 143,642 |
| Changes in Fund Balance | (14,174) | 120,625 | 134,799 |
| Fund Balance Beginning of Year | 155,019 | 155,019 | 0 |
| Prior Year Encumbrances Appropriated | 6,645 | 6,645 | 0 |
| Fund Balance End of Year | \$147,490 | \$282,289 | \$134,799 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$13,000 | \$11,632 | (\$1,368) |
| Licenses and Permits | 265,000 | 269,901 | 4,901 |
| Fines and Forfeitures | 2,000 | 1,210 | (790) |
| Other | 2,500 | 9,061 | 6,561 |
| | <u>282,500</u> | <u>291,804</u> | <u>9,304</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Health | | | |
| Dog and Kennel | | | |
| Personal Services | 191,813 | 185,852 | 5,961 |
| Materials and Supplies | 21,590 | 14,818 | 6,772 |
| Contractual Services | 29,095 | 17,735 | 11,360 |
| Other | 5,000 | 0 | 5,000 |
| Capital Outlay | 4,500 | 0 | 4,500 |
| Debt Service: | | | |
| Principal Retirement | 25,000 | 25,000 | 0 |
| Interest and Fiscal Charges | 27,469 | 27,469 | 0 |
| | <u>304,467</u> | <u>270,874</u> | <u>33,593</u> |
| Changes in Fund Balance | (21,967) | 20,930 | 42,897 |
| Fund Balance Beginning of Year | 232,155 | 232,155 | 0 |
| Prior Year Encumbrances Appropriated | 3,985 | 3,985 | 0 |
| Fund Balance End of Year | <u>\$214,173</u> | <u>\$257,070</u> | <u>\$42,897</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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|---------------------------------------|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$1,032,000 | \$1,034,151 | \$2,151 |
| Other | 18,000 | 19,851 | 1,851 |
| Total Revenues | <u>1,050,000</u> | <u>1,054,002</u> | <u>4,002</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Treasurer | | | |
| Personal Services | 504,346 | 500,821 | 3,525 |
| Materials and Supplies | 47,980 | 42,830 | 5,150 |
| Contractual Services | 571,843 | 565,140 | 6,703 |
| Debt Service: | | | |
| Interest and Fiscal Charges | 6,732 | 6,732 | 0 |
| Total Expenditures | <u>1,130,901</u> | <u>1,115,523</u> | <u>15,378</u> |
| Excess of Revenues Under Expenditures | (80,901) | (61,521) | 19,380 |
| <u>Other Financing Uses</u> | | | |
| Advances Out | (53,917) | (53,917) | 0 |
| Changes in Fund Balance | (134,818) | (115,438) | 19,380 |
| Fund Balance Beginning of Year | 755,471 | 755,471 | 0 |
| Prior Year Encumbrances Appropriated | 26,463 | 26,463 | 0 |
| Fund Balance End of Year | <u>\$647,116</u> | <u>\$666,496</u> | <u>\$19,380</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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$193,500 | \$218,383 | \$24,883 |
| Other | 6,500 | 32,846 | 26,346 |
| Total Revenues | 200,000 | 251,229 | 51,229 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Treasurer | | | |
| Personal Services | 67,132 | 66,003 | 1,129 |
| Materials and Supplies | 6,007 | 2,248 | 3,759 |
| Contractual Services | 35,440 | 34,960 | 480 |
| Total Treasurer | 108,579 | 103,211 | 5,368 |
| Prosecutor | | | |
| Personal Services | 130,925 | 127,042 | 3,883 |
| Materials and Supplies | 4,000 | 994 | 3,006 |
| Contractual Services | 30,000 | 29,586 | 414 |
| Total Prosecutor | 164,925 | 157,622 | 7,303 |
| Total Expenditures | 273,504 | 260,833 | 12,671 |
| Changes in Fund Balance | (73,504) | (9,604) | 63,900 |
| Fund Balance Beginning of Year | 282,013 | 282,013 | 0 |
| Prior Year Encumbrances Appropriated | 7 | 7 | 0 |
| Fund Balance End of Year | \$208,516 | \$272,416 | \$63,900 |

Erie County, Ohio
Domestic Shelter 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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$22,000 | \$16,756 | (\$5,244) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Domestic Shelter | | | |
| Contractual Services | 31,000 | 15,974 | 15,026 |
| Changes in Fund Balance | (9,000) | 782 | 9,782 |
| Fund Balance Beginning of Year | 2,108 | 2,108 | 0 |
| Prior Year Encumbrances Appropriated | 7,000 | 7,000 | 0 |
| Fund Balance End of Year | \$108 | \$9,890 | \$9,782 |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|---|-----------------|-------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$271,038 | \$110,947 | (\$160,091) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Economic Development | | | |
| Block Grant | | | |
| Personal Services | 100 | 0 | 100 |
| Materials and Supplies | 1,536 | 1,101 | 435 |
| Contractual Services | 208,962 | 144,965 | 63,997 |
| Other | 37,560 | 23,516 | 14,044 |
| Total Expenditures | 248,158 | 169,582 | 78,576 |
| Excess of Revenues Over (Under) Expenditures | 22,880 | (58,635) | (81,515) |
| <u>Other Financing Sources (Uses)</u> | | | |
| Other Financing Uses | (1,133) | (1,133) | 0 |
| Transfers In | 9,024 | 10,091 | 1,067 |
| Total Other Financing Sources (Uses) | 7,891 | 8,958 | 1,067 |
| Changes in Fund Balance | 30,771 | (49,677) | (80,448) |
| Fund Balance (Deficit) Beginning of Year | (43,109) | (43,109) | 0 |
| Prior Year Encumbrances Appropriated | 55,518 | 55,518 | 0 |
| Fund Balance (Deficit) End of Year | <u>\$43,180</u> | <u>(\$37,268)</u> | <u>(\$80,448)</u> |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|---|--------------------|----------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$0 | \$3,031 | \$3,031 |
| Intergovernmental | 3,808,837 | 1,642,007 | (2,166,830) |
| Interest | 0 | 247 | 247 |
| Other | 0 | 39,384 | 39,384 |
| Total Revenues | 3,808,837 | 1,684,669 | (2,124,168) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive Commissioners | | | |
| Contractual Services | 15,000 | 4,000 | 11,000 |
| Economic Development | | | |
| CHIP | | | |
| Contractual Services | 0 | 2,177 | (2,177) |
| Other | 0 | 134 | (134) |
| Total CHIP | 0 | 2,311 | (2,311) |
| Lead Removal | | | |
| Personal Services | 12,039 | 10,268 | 1,771 |
| Materials and Supplies | 10,967 | 5,691 | 5,276 |
| Contractual Services | 2,247,139 | 1,204,968 | 1,042,171 |
| Other | 285,351 | 263,473 | 21,878 |
| Capital Outlay | 7,100 | 3,257 | 3,843 |
| Total Lead Removal | 2,562,596 | 1,487,657 | 1,074,939 |
| Neighborhood Stabilization | | | |
| Personal Services | 3,792 | 427 | 3,365 |
| Materials and Supplies | 4,158 | 3,208 | 950 |
| Contractual Services | 1,491,918 | 1,194,850 | 297,068 |
| Other | 55,282 | 49,025 | 6,257 |
| Capital Outlay | 907 | 0 | 907 |
| Total Neighborhood Stabilization | 1,556,057 | 1,247,510 | 308,547 |
| Total Economic Development | 4,118,653 | 2,737,478 | 1,381,175 |
| Total Expenditures | 4,133,653 | 2,741,478 | 1,392,175 |
| Excess of Revenues Under Expenditures | (324,816) | (1,056,809) | (3,516,343) |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 40,447 | 16,868 | (23,579) |
| Changes in Fund Balance | (284,369) | (1,039,941) | (755,572) |
| Fund Balance (Deficit) Beginning of Year | (311,049) | (311,049) | 0 |
| Prior Year Encumbrances Appropriated | 277,284 | 277,284 | 0 |
| Fund Balance (Deficit) End of Year | (\$318,134) | (\$1,073,706) | (\$755,572) |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|---------|---------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$3,000 | \$1,963 | (\$1,037) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Economic Development | | | |
| Tax Abatements | | | |
| Contractual Services | 5,219 | 3,445 | 1,774 |
| Changes in Fund Balance | (2,219) | (1,482) | 737 |
| Fund Balance Beginning of Year | 2,428 | 2,428 | 0 |
| Prior Year Encumbrances Appropriated | 619 | 619 | 0 |
| Fund Balance End of Year | \$828 | \$1,565 | \$737 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$46,100 | \$46,569 | \$469 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Court Computerization | | | |
| Materials and Supplies | 19,601 | 16,898 | 2,703 |
| Contractual Services | 51,103 | 50,060 | 1,043 |
| Total Expenditures | 70,704 | 66,958 | 3,746 |
| Changes in Fund Balance | (24,604) | (20,389) | 4,215 |
| Fund Balance Beginning of Year | 43,800 | 43,800 | 0 |
| Prior Year Encumbrances Appropriated | 259 | 259 | 0 |
| Fund Balance End of Year | \$19,455 | \$23,670 | \$4,215 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|-------------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$296,000 | \$287,354 | (\$8,646) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Common Pleas Court Special Projects | | | |
| Personal Services | 212,670 | 209,894 | 2,776 |
| Materials and Supplies | 12,144 | 11,996 | 148 |
| Contractual Services | 7,200 | 4,693 | 2,507 |
| Total Expenditures | 232,014 | 226,583 | 5,431 |
| Changes in Fund Balance | 63,986 | 60,771 | (3,215) |
| Fund Balance Beginning of Year | 364,559 | 364,559 | 0 |
| Fund Balance End of Year | \$428,545 | \$425,330 | (\$3,215) |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|------------------|-------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$910,300 | \$643,282 | (\$267,018) |
| Fines and Forfeitures | 200 | 100 | (100) |
| Other | 0 | 31 | 31 |
| | <u>910,500</u> | <u>643,413</u> | <u>(267,087)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Youth Services | | | |
| Personal Services | 654,032 | 567,630 | 86,402 |
| Materials and Supplies | 31,945 | 11,844 | 20,101 |
| Contractual Services | 361,267 | 282,607 | 78,660 |
| | <u>1,047,244</u> | <u>862,081</u> | <u>185,163</u> |
| Changes in Fund Balance | (136,744) | (218,668) | (81,924) |
| Fund Balance Beginning of Year | 171,875 | 171,875 | 0 |
| Prior Year Encumbrances Appropriated | 19,937 | 19,937 | 0 |
| Fund Balance (Deficit) End of Year | <u>\$55,068</u> | <u>(\$26,856)</u> | <u>(\$81,924)</u> |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$5,400 | \$3,424 | (\$1,976) |
| Intergovernmental | 1,193,000 | 1,117,832 | (75,168) |
| Other | 40,000 | 53,481 | 13,481 |
| | <u>1,238,400</u> | <u>1,174,737</u> | <u>(63,663)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Northern Ohio Juvenile Facility | | | |
| Personal Services | 998,224 | 975,083 | 23,141 |
| Materials and Supplies | 125,775 | 101,815 | 23,960 |
| Contractual Services | 220,298 | 195,340 | 24,958 |
| Capital Outlay | 41,000 | 30,230 | 10,770 |
| | <u>1,385,297</u> | <u>1,302,468</u> | <u>82,829</u> |
| Changes in Fund Balance | (146,897) | (127,731) | 19,166 |
| Fund Balance Beginning of Year | 155,569 | 155,569 | 0 |
| Prior Year Encumbrances Appropriated | 24,709 | 24,709 | 0 |
| | <u>\$33,381</u> | <u>\$52,547</u> | <u>\$19,166</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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$25,000 | \$24,030 | (\$970) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Indigent Guardianship | | | |
| Contractual Services | 25,500 | 23,922 | 1,578 |
| Changes in Fund Balance | (500) | 108 | 608 |
| Fund Balance Beginning of Year | 7,957 | 7,957 | 0 |
| Fund Balance End of Year | \$7,457 | \$8,065 | \$608 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|---------|---------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$500 | \$463 | (\$37) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Conduct of Business | | | |
| Materials and Supplies | 4,500 | 0 | 4,500 |
| Changes in Fund Balance | (4,000) | 463 | 4,463 |
| Fund Balance Beginning of Year | 4,434 | 4,434 | 0 |
| Fund Balance End of Year | \$434 | \$4,897 | \$4,463 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$14,000 | \$13,117 | (\$883) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| County Court Computerization | | | |
| Contractual Services | 14,000 | 6,034 | 7,966 |
| Changes in Fund Balance | 0 | 7,083 | 7,083 |
| Fund Balance Beginning of Year | 16,831 | 16,831 | 0 |
| Fund Balance End of Year | \$16,831 | \$23,914 | \$7,083 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$2,500 | \$12,856 | \$10,356 |
| Fines and Forfeitures | 3,500 | 3,186 | (314) |
| Total Revenues | 6,000 | 16,042 | 10,042 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Indigent Driver | | | |
| Contractual Services | 50,000 | 0 | 50,000 |
| Changes in Fund Balance | (44,000) | 16,042 | 60,042 |
| Fund Balance Beginning of Year | 87,171 | 87,171 | 0 |
| Fund Balance End of Year | \$43,171 | \$103,213 | \$60,042 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|---------|---------|-----------------------------|
| <u>Revenues</u> | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Juvenile Court Donations | | | |
| Materials and Supplies | 5,230 | 4,181 | (1,049) |
| Changes in Fund Balance | (5,230) | (4,181) | 1,049 |
| Fund Balance Beginning of Year | 6,240 | 6,240 | 0 |
| Prior Year Encumbrances Appropriated | 830 | 830 | 0 |
| Fund Balance End of Year | \$1,840 | \$2,889 | \$1,049 |

Erie County, Ohio
Public Defender 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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--|------------------------|------------------------|--------------------------------------|
| <u>Revenues</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Public Defender | | | |
| Personal Services | 446,068 | 445,360 | 708 |
| Materials and Supplies | 11,500 | 10,709 | 791 |
| Contractual Services | 278,780 | 223,321 | 55,459 |
| Capital Outlay | 10,500 | 10,500 | 0 |
| Total Expenditures | <u>746,848</u> | <u>689,890</u> | <u>56,958</u> |
| Excess of Revenues Under Expenditures | (746,848) | (689,890) | 56,958 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | <u>702,600</u> | <u>702,600</u> | <u>0</u> |
| Changes in Fund Balance | (44,248) | 12,710 | 56,958 |
| Fund Balance Beginning of Year | <u>58,586</u> | <u>58,586</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$14,338</u></u> | <u><u>\$71,296</u></u> | <u><u>\$56,958</u></u> |

Erie County, Ohio
Child Support Juvenile 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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$25,000 | \$14,773 | (\$10,227) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Child Support - Juvenile Court | | | |
| Materials and Supplies | 500 | 64 | 436 |
| Contractual Services | 19,500 | 5,370 | 14,130 |
| Total Expenditures | 20,000 | 5,434 | 14,566 |
| Changes in Fund Balance | 5,000 | 9,339 | 4,339 |
| Fund Balance Beginning of Year | 62,551 | 62,551 | 0 |
| Fund Balance End of Year | \$67,551 | \$71,890 | \$4,339 |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|------------------------|------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Licenses and Permits | \$75,000 | \$56,232 | (\$18,768) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Concealed Handgun | | | |
| Personal Services | 23,588 | 20,779 | 2,809 |
| Materials and Supplies | 5,000 | 1,227 | 3,773 |
| Contractual Services | 38,600 | 27,512 | 11,088 |
| Total Expenditures | <u>67,188</u> | <u>49,518</u> | <u>17,670</u> |
| Changes in Fund Balance | 7,812 | 6,714 | (1,098) |
| Fund Balance Beginning of Year | 72,330 | 72,330 | 0 |
| Prior Year Encumbrances Appropriated | <u>2,600</u> | <u>2,600</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$82,742</u></u> | <u><u>\$81,644</u></u> | <u><u>(\$1,098)</u></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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$366,516 | \$370,586 | \$4,070 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Sheriff | | | |
| School Resource Officer | | | |
| Personal Services | 366,580 | 362,587 | 3,993 |
| Changes in Fund Balance | (64) | 7,999 | 8,063 |
| Fund Balance Beginning of Year | 65,469 | 65,469 | 0 |
| Fund Balance End of Year | \$65,405 | \$73,468 | \$8,063 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Fines and Forfeitures | \$10,000 | \$3,549 | (\$6,451) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Drug Task Force | | | |
| Personal Services | 23,756 | 23,726 | 30 |
| Materials and Supplies | 500 | 355 | 145 |
| Contractual Services | 13,700 | 12,700 | 1,000 |
| Total Expenditures | 37,956 | 36,781 | 1,175 |
| Changes in Fund Balance | (27,956) | (33,232) | (5,276) |
| Fund Balance Beginning of Year | 68,017 | 68,017 | 0 |
| Fund Balance End of Year | \$40,061 | \$34,785 | (\$5,276) |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--|----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$36,281 | \$0 | (\$36,281) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Highway Safety | | | |
| Personal Services | 34,925 | 3,517 | 31,408 |
| Materials and Supplies | 1,356 | 0 | 1,356 |
| Total Expenditures | 36,281 | 3,517 | 32,764 |
| Changes in Fund Balance | 0 | (3,517) | (3,517) |
| Fund Balance (Deficit) Beginning of Year | (954) | (954) | 0 |
| Fund Balance (Deficit) End of Year | (\$954) | (\$4,471) | (\$3,517) |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$57,000 | \$57,328 | \$328 |
| Intergovernmental | 415,459 | 388,792 | (26,667) |
| Other | 0 | 15 | 15 |
| | <u>472,459</u> | <u>446,135</u> | <u>(26,324)</u> |
| Total Revenues | | | |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Adult Probation | | | |
| Personal Services | 342,135 | 297,522 | 44,613 |
| Materials and Supplies | 5,036 | 3,715 | 1,321 |
| Contractual Services | 48,093 | 41,941 | 6,152 |
| Capital Outlay | 19,500 | 9,325 | 10,175 |
| | <u>414,764</u> | <u>352,503</u> | <u>62,261</u> |
| Total Expenditures | | | |
| Changes in Fund Balance | 57,695 | 93,632 | 35,937 |
| Fund Balance Beginning of Year | 71,738 | 71,738 | 0 |
| Prior Year Encumbrances Appropriated | 377 | 377 | 0 |
| Fund Balance End of Year | <u>\$129,810</u> | <u>\$165,747</u> | <u>\$35,937</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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------|------------------------|------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Fines and Forfeitures | \$11,000 | \$12,828 | \$1,828 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Drug Enforcement | | | |
| Contractual Services | <u>11,545</u> | <u>7,654</u> | <u>3,891</u> |
| Changes in Fund Balance | (545) | 5,174 | 5,719 |
| Fund Balance Beginning of Year | <u>41,605</u> | <u>41,605</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$41,060</u></u> | <u><u>\$46,779</u></u> | <u><u>\$5,719</u></u> |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$26,000 | \$26,000 | \$0 |
| Intergovernmental | 370,293 | 231,354 | (138,939) |
| Other | 12,203 | 5,426 | (6,777) |
| | <u>408,496</u> | <u>262,780</u> | <u>(145,716)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| EMA | | | |
| Personal Services | 178,105 | 154,733 | 23,372 |
| Materials and Supplies | 34,988 | 18,525 | 16,463 |
| Contractual Services | 121,590 | 82,790 | 38,800 |
| Capital Outlay | 61,263 | 2,160 | 59,103 |
| | <u>395,946</u> | <u>258,208</u> | <u>137,738</u> |
| Excess of Revenues Over Expenditures | 12,550 | 4,572 | (7,978) |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 25,457 | 25,457 | 0 |
| Changes in Fund Balance | 38,007 | 30,029 | (7,978) |
| Fund Balance Beginning of Year | 119,621 | 119,621 | 0 |
| Prior Year Encumbrances Appropriated | 10,497 | 10,497 | 0 |
| Fund Balance End of Year | <u>\$168,125</u> | <u>\$160,147</u> | <u>(\$7,978)</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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|---------|---------|-----------------------------|
| <u>Revenues</u> | | | |
| Fines and Forfeitures | \$1,000 | \$0 | (\$1,000) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Indigent Immobilization | | | |
| Contractual Services | 2,000 | 0 | 2,000 |
| | (1,000) | 0 | 1,000 |
| Changes in Fund Balance | (1,000) | 0 | 1,000 |
| Fund Balance Beginning of Year | 1,382 | 1,382 | 0 |
| Fund Balance End of Year | \$382 | \$1,382 | \$1,000 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Interest | \$5,000 | \$3,970 | (\$1,030) |
| Other | 10,000 | 10,745 | 745 |
| Total Revenues | 15,000 | 14,715 | (285) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Economic Development | | | |
| Development Rotary | | | |
| Contractual Services | 13,400 | 11,088 | 2,312 |
| Excess of Revenues Over Expenditures | 1,600 | 3,627 | 2,027 |
| <u>Other Financing Sources</u> | | | |
| Other Financing Sources | 0 | 600 | 600 |
| Changes in Fund Balance | 1,600 | 4,227 | 2,627 |
| Fund Balance Beginning of Year | 161,610 | 161,610 | 0 |
| Fund Balance End of Year | <u>\$163,210</u> | <u>\$165,837</u> | <u>\$2,627</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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|-------------------------|------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$237,009 | \$121,113 | (\$115,896) |
| Other | 20,650 | 36,718 | 16,068 |
| Total Revenues | <u>257,659</u> | <u>157,831</u> | <u>(99,828)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Crime Victims Assistance | | | |
| Personal Services | 132,913 | 127,582 | 5,331 |
| Materials and Supplies | 12,480 | 7,981 | 4,499 |
| Contractual Services | 39,707 | 27,378 | 12,329 |
| Other | 14 | 14 | 0 |
| Total Expenditures | <u>185,114</u> | <u>162,955</u> | <u>22,159</u> |
| Changes in Fund Balance | 72,545 | (5,124) | (77,669) |
| Fund Balance Beginning of Year | 42,525 | 42,525 | 0 |
| Prior Year Encumbrances Appropriated | <u>5,657</u> | <u>5,657</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$120,727</u></u> | <u><u>\$43,058</u></u> | <u><u>(\$77,669)</u></u> |

Erie County, Ohio
 Visitor's Bureau 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, 2010

| | Budget | Actual | Variance Over (Under) |
|--|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Other Local Taxes | \$2,202,000 | \$2,067,888 | (\$134,112) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Visitor's Bureau | | | |
| Contractual Services | 2,329,912 | 2,129,818 | 200,094 |
| Changes in Fund Balance | (127,912) | (61,930) | 65,982 |
| Fund Balance (Deficit) Beginning of Year | (200,094) | (200,094) | 0 |
| Prior Year Encumbrances Appropriated | 219,912 | 219,912 | 0 |
| Fund Balance (Deficit) End of Year | (\$108,094) | (\$42,112) | \$65,982 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Property Taxes | \$826,417 | \$826,237 | (\$180) |
| Intergovernmental | 233,009 | 233,054 | 45 |
| Other | 206 | 206 | 0 |
| | <u>1,059,632</u> | <u>1,059,497</u> | <u>(135)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Health | | | |
| Senior Citizens | | | |
| Materials and Supplies | 0 | 709 | (709) |
| Contractual Services | 1,058,801 | 1,058,788 | 13 |
| | <u>1,058,801</u> | <u>1,059,497</u> | <u>(696)</u> |
| Total Expenditures | | | |
| | <u>1,058,801</u> | <u>1,059,497</u> | <u>(696)</u> |
| Changes in Fund Balance | 831 | 0 | (831) |
| Fund Balance Beginning of Year | 449 | 449 | 0 |
| Fund Balance End of Year | <u>\$1,280</u> | <u>\$449</u> | <u>(\$831)</u> |

Erie County, Ohio
Prepayment Interest 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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Interest | \$15,000 | \$11,640 | (\$3,360) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Prepayment Interest | | | |
| Personal Services | 43,516 | 30,549 | 12,967 |
| Materials and Supplies | 1,000 | 871 | 129 |
| Contractual Services | 1,494 | 644 | 850 |
| Total Expenditures | 46,010 | 32,064 | 13,946 |
| Changes in Fund Balance | (31,010) | (20,424) | 10,586 |
| Fund Balance Beginning of Year | 49,268 | 49,268 | 0 |
| Prior Year Encumbrances Appropriated | 644 | 644 | 0 |
| Fund Balance End of Year | \$18,902 | \$29,488 | \$10,586 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|---|-------------------|-------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$342,000 | \$284,642 | (\$57,358) |
| Intergovernmental | 5,638 | 5,638 | 0 |
| Other | 1,000 | 2,739 | 1,739 |
| Total Revenues | 348,638 | 293,019 | (55,619) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Works | | | |
| Solid Waste District | | | |
| Personal Services | 69,788 | 67,447 | 2,341 |
| Materials and Supplies | 4,074 | 2,672 | 1,402 |
| Contractual Services | 407,360 | 356,270 | 51,090 |
| Other | 12,194 | 12,194 | 0 |
| Total Expenditures | 493,416 | 438,583 | 54,833 |
| Excess of Revenues Under Expenditures | (144,778) | (145,564) | (786) |
| <u>Other Financing Sources</u> | | | |
| Advances In | 0 | 91,000 | 91,000 |
| Transfers In | 50,000 | 0 | (50,000) |
| Total Other Financing Sources | 50,000 | 91,000 | 41,000 |
| Changes in Fund Balance | (94,778) | (54,564) | 40,214 |
| Fund Balance (Deficit) Beginning of Year | (29,065) | (29,065) | 0 |
| Prior Year Encumbrances Appropriated | 71,663 | 71,663 | 0 |
| Fund Balance (Deficit) End of Year | (\$52,180) | (\$11,966) | \$40,214 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$0 | \$236,187 | \$236,187 |
| Fines and Forfeitures | 300,000 | 38,416 | (261,584) |
| Other | 500 | 10,110 | 9,610 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | 300,500 | 284,713 | (15,787) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Law Library | | | |
| Personal Services | 54,456 | 51,740 | 2,716 |
| Materials and Supplies | 3,000 | 2,973 | 27 |
| Contractual Services | 195,846 | 195,529 | 317 |
| Capital Outlay | 699 | 699 | 0 |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 254,001 | 250,941 | 3,060 |
| Excess of Revenues Over Expenditures | 46,499 | 33,772 | (12,727) |
| <u>Other Financing Sources</u> | | | |
| Other Financing Sources | 10,000 | 95,534 | 85,534 |
| Changes in Fund Balance | 56,499 | 129,306 | 72,807 |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Joint Dispatch | | | |
| Capital Outlay | 11,436 | 11,436 | 0 |
| Changes in Fund Balance | (11,436) | (11,436) | 0 |
| Fund Balance Beginning of Year | 11,436 | 11,436 | 0 |
| Fund Balance End of Year | \$0 | \$0 | \$0 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|---------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$3,000 | \$6,894 | \$3,894 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Indigent Interlock | | | |
| Contractual Services | 5,000 | 0 | 5,000 |
| | (2,000) | 6,894 | 8,894 |
| Changes in Fund Balance | | | |
| Fund Balance Beginning of Year | 4,878 | 4,878 | 0 |
| Fund Balance End of Year | \$2,878 | \$11,772 | \$8,894 |

Erie County, Ohio
Treasurer's Interest Earned 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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|--------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Interest | \$0 | \$152,798 | \$152,798 |
| <u>Expenditures</u> | 0 | 0 | 0 |
| Changes in Fund Balance | 0 | 152,798 | 152,798 |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | \$0 | \$152,798 | \$152,798 |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|-------------------------|-------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$190,000 | \$220,329 | \$30,329 |
| Other | 3,000 | 2,816 | (184) |
| Total Revenues | <u>193,000</u> | <u>223,145</u> | <u>30,145</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| 911 Wireless | | | |
| Personal Services | 500 | 0 | 500 |
| Materials and Supplies | 1,370 | 194 | 1,176 |
| Contractual Services | 63,900 | 31,931 | 31,969 |
| Capital Outlay | 421,408 | 215,000 | 206,408 |
| Total Expenditures | <u>487,178</u> | <u>247,125</u> | <u>240,053</u> |
| Changes in Fund Balance | (294,178) | (23,980) | 270,198 |
| Fund Balance Beginning of Year | 798,174 | 798,174 | 0 |
| Prior Year Encumbrances Appropriated | <u>206,778</u> | <u>206,778</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$710,774</u></u> | <u><u>\$980,972</u></u> | <u><u>\$270,198</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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--|-------------------|-------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Other | \$138,463 | \$138,630 | \$167 |
| <u>Expenditures</u> | | | |
| Debt Service: | | | |
| Principal Retirement | 865,415 | 865,415 | 0 |
| Interest and Fiscal Charges | 289,572 | 209,571 | 80,001 |
| Total Expenditures | 1,154,987 | 1,074,986 | 80,001 |
| Excess of Revenues Under Expenditures | (1,016,524) | (936,356) | 80,168 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 726,332 | 636,523 | (89,809) |
| Changes in Fund Balance | (290,192) | (299,833) | (9,641) |
| Fund Balance Beginning of Year | 206,990 | 206,990 | 0 |
| Fund Balance (Deficit) End of Year | <u>(\$83,202)</u> | <u>(\$92,843)</u> | <u>(\$9,641)</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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--|-------------------------|-------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Payment in Lieu Taxes | \$1,454,500 | \$1,518,696 | \$64,196 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Intergovernmental | 1,800,000 | 1,416,660 | 383,340 |
| Debt Service: | | | |
| Principal Retirement | 540,000 | 540,000 | 0 |
| Interest and Fiscal Charges | 378,950 | 378,950 | 0 |
| Total Expenditures | <u>2,718,950</u> | <u>2,335,610</u> | <u>383,340</u> |
| Excess of Revenues Under Expenditures | (1,264,450) | (816,914) | 447,536 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 116,600 | 115,075 | (1,525) |
| Changes in Fund Balance | (1,147,850) | (701,839) | 446,011 |
| Fund Balance Beginning of Year | <u>1,497,091</u> | <u>1,497,091</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$349,241</u></u> | <u><u>\$795,252</u></u> | <u><u>\$446,011</u></u> |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|---|-----------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$167,000 | \$786,166 | \$619,166 |
| <u>Expenditures</u> | | | |
| Debt Service: | | | |
| Principal Retirement | 140,522 | 140,522 | 0 |
| Interest and Fiscal Charges | 52,290 | 52,290 | 0 |
| Total Expenditures | 192,812 | 192,812 | 0 |
| Excess of Revenues Over (Under) Expenditures | (25,812) | 593,354 | 619,166 |
| <u>Other Financing Sources (Uses)</u> | | | |
| Advances Out | (11,832) | (11,832) | 0 |
| Transfers In | 60,000 | 0 | (60,000) |
| Total Other Financing Sources (Uses) | 48,168 | (11,832) | (60,000) |
| Changes in Fund Balance | 22,356 | 581,522 | 559,166 |
| Fund Balance (Deficit) Beginning of Year | (194) | (194) | 0 |
| Fund Balance End of Year | <u>\$22,162</u> | <u>\$581,328</u> | <u>\$559,166</u> |

Erie County, Ohio
Municipal Court Capital Improvements 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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------|---------------------------|---------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$185,000 | \$138,497 | (\$46,503) |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| Capital Improvements | | | |
| Contractual Services | <u>200,000</u> | <u>72</u> | <u>199,928</u> |
| Changes in Fund Balance | (15,000) | 138,425 | 153,425 |
| Fund Balance Beginning of Year | <u>1,866,553</u> | <u>1,866,553</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$1,851,553</u></u> | <u><u>\$2,004,978</u></u> | <u><u>\$153,425</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, 2010

| | Budget | Actual | Variance Over (Under) |
|---|-----------|-----------|-----------------------------|
| <u>Revenues</u> | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| Capital Improvement | | | |
| Contractual Services | 174,433 | 0 | 174,433 |
| Capital Outlay | 110,901 | 0 | 110,901 |
| Total Expenditures | 285,334 | 0 | 285,334 |
| Excess of Revenues Over (Under) Expenditures | (285,334) | 0 | 285,334 |
| <u>Other Financing Sources</u> | | | |
| Bond Anticipation Notes Issued | 176,000 | 0 | (176,000) |
| Changes in Fund Balance | (109,334) | 0 | 109,334 |
| Fund Balance Beginning of Year | 145,597 | 145,597 | 0 |
| Fund Balance End of Year | \$36,263 | \$145,597 | \$109,334 |

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, 2010

| | <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>340,000</u> | <u>340,000</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$510,000</u></u> | <u><u>\$510,000</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, 2010

| | Budget | Actual | Variance Over (Under) |
|--|------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Interest | \$55,000 | \$22,027 | (\$32,973) |
| Other | 7,000 | 12,587 | 5,587 |
| Total Revenues | 62,000 | 34,614 | (27,386) |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| TIF Projects | | | |
| Materials and Supplies | 33,793 | 0 | 33,793 |
| Contractual Services | 226,328 | 58,237 | 168,091 |
| Capital Outlay | 1,537,528 | 51,222 | 1,486,306 |
| Total Capital Outlay | 1,797,649 | 109,459 | 1,688,190 |
| Debt Service: | | | |
| Principal Retirement | 3,600,000 | 3,200,000 | 400,000 |
| Interest and Fiscal Charges | 111,144 | 78,392 | 32,752 |
| Total Debt Service | 3,711,144 | 3,278,392 | 432,752 |
| Total Expenditures | 5,508,793 | 3,387,851 | 2,120,942 |
| Excess of Revenues Under Expenditures | (5,446,793) | (3,353,237) | 2,093,556 |
| <u>Other Financing Sources</u> | | | |
| Bond Anticipation Notes Issued | 4,100,000 | 3,600,000 | (500,000) |
| Changes in Fund Balance | (1,346,793) | 246,763 | 1,593,556 |
| Fund Balance Beginning of Year | 1,601,855 | 1,601,855 | 0 |
| Prior Year Encumbrances Appropriated | 36,793 | 36,793 | 0 |
| Fund Balance End of Year | \$291,855 | \$1,885,411 | \$1,593,556 |

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, 2010

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$480,000 | \$423,600 | (\$56,400) |
| Other | 460,000 | 407,698 | (52,302) |
| Total Revenues | 940,000 | 831,298 | (108,702) |
| <u>Expenses</u> | | | |
| Contractual Services | 496,108 | 472,356 | 23,752 |
| Claims | 146,000 | 96,965 | 49,035 |
| Total Expenses | 642,108 | 569,321 | 72,787 |
| Changes in Fund Balance | 297,892 | 261,977 | (35,915) |
| Fund Balance Beginning of Year | 809,364 | 809,364 | 0 |
| Prior Year Encumbrances Appropriated | 108 | 108 | 0 |
| Fund Balance End of Year | \$1,107,364 | \$1,071,449 | (\$35,915) |

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, 2010

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|---------------------------|---------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$6,255,000 | \$5,839,140 | (\$415,860) |
| Other | 15,000 | 11,491 | (3,509) |
| Total Revenues | <u>6,270,000</u> | <u>5,850,631</u> | <u>(419,369)</u> |
| <u>Expenses</u> | | | |
| Contractual Services | 805,718 | 635,248 | 170,470 |
| Claims | 6,204,186 | 6,009,308 | 194,878 |
| Total Expenses | <u>7,009,904</u> | <u>6,644,556</u> | <u>365,348</u> |
| Excess of Revenues Under Expenses | (739,904) | (793,925) | (54,021) |
| Transfers In | 18,000 | 4,699 | (13,301) |
| Changes in Fund Balance | (721,904) | (789,226) | (67,322) |
| Fund Balance Beginning of Year | 4,830,721 | 4,830,721 | 0 |
| Prior Year Encumbrances Appropriated | 44,687 | 44,687 | 0 |
| Fund Balance End of Year | <u><u>\$4,153,504</u></u> | <u><u>\$4,086,182</u></u> | <u><u>(\$67,322)</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, 2010

| | <u>Budget</u> | <u>Actual</u> | Variance Over (Under) |
|--------------------------------|------------------------|------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Interest | \$1,500 | \$708 | (\$792) |
| <u>Expenditures</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balance | 1,500 | 708 | (792) |
| Fund Balance Beginning of Year | <u>51,737</u> | <u>51,737</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$53,237</u></u> | <u><u>\$52,445</u></u> | <u><u>(\$792)</u></u> |

**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.

Contents **Page**

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

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity..... S-24

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-30

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-32

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 Eight Years
(Accrual Basis of Accounting)

| | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|--|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | |
| Invested in Capital Assets, Net of Related Debt | \$43,521,250 | \$43,259,597 | \$40,448,918 | \$47,630,198 |
| Restricted | 24,886,974 | 23,574,178 | 22,160,492 | 21,062,764 |
| Unrestricted | <u>12,342,363</u> | <u>10,635,941</u> | <u>11,089,807</u> | <u>10,668,734</u> |
| Total Governmental Activities Net Assets | <u>80,750,587</u> | <u>77,469,716</u> | <u>73,699,217</u> | <u>79,361,696</u> |
| Business-Type Activities | | | | |
| Invested in Capital Assets, Net of Related Debt | 43,603,843 | 40,088,151 | 39,639,458 | 27,761,945 |
| Unrestricted (Deficit) | <u>(17,648,937)</u> | <u>(10,183,322)</u> | <u>(7,418,610)</u> | <u>1,874,410</u> |
| Total Business-Type Activities Net Assets | <u>25,954,906</u> | <u>29,904,829</u> | <u>32,220,848</u> | <u>29,636,355</u> |
| Primary Government | | | | |
| Invested in Capital Assets, Net of Related Debt | 87,125,093 | 83,347,748 | 80,088,376 | 75,392,143 |
| Restricted | 24,886,974 | 23,574,178 | 22,160,492 | 21,062,764 |
| Unrestricted (Deficit) | <u>(5,306,574)</u> | <u>452,619</u> | <u>3,671,197</u> | <u>12,543,144</u> |
| Total Primary Government Net Assets | <u>\$106,705,493</u> | <u>\$107,374,545</u> | <u>\$105,920,065</u> | <u>\$108,998,051</u> |

Note: Information prior to 2003 was not available.

| <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|---------------------|---------------------|----------------------|----------------------|
| \$43,555,669 | \$38,513,147 | \$35,976,792 | \$41,038,932 |
| 18,747,033 | 16,285,955 | 22,981,630 | 15,829,803 |
| <u>10,484,059</u> | <u>10,598,233</u> | <u>9,403,738</u> | <u>9,595,266</u> |
| <u>72,786,761</u> | <u>65,397,335</u> | <u>68,362,160</u> | <u>66,464,001</u> |
| 33,583,229 | 29,061,612 | 34,053,591 | 44,785,096 |
| (6,806,303) | 369,623 | 2,878,103 | (5,455,089) |
| <u>26,776,926</u> | <u>29,431,235</u> | <u>36,931,694</u> | <u>39,330,007</u> |
| 77,138,898 | 67,574,759 | 70,030,383 | 85,824,028 |
| 18,747,033 | 16,285,955 | 22,981,630 | 15,829,803 |
| <u>3,677,756</u> | <u>10,967,856</u> | <u>12,281,841</u> | <u>4,140,177</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 Eight Years
(Accrual Basis of Accounting)

| | 2010 | 2009 | 2008 | 2007 |
|---|-------------------|-------------------|-------------------|-------------------|
| <u>Expenses</u> | | | | |
| Governmental Activities | | | | |
| General Government: | | | | |
| Legislative and Executive | \$13,755,462 | \$13,394,587 | \$14,555,386 | \$12,366,772 |
| Judicial | 7,382,775 | 7,396,642 | 7,256,725 | 7,253,310 |
| Intergovernmental | 1,416,660 | 0 | 0 | 0 |
| Internal Service Fund-External Portion | 656,263 | 679,911 | 581,543 | 0 |
| Public Safety | 9,508,291 | 9,705,854 | 10,540,475 | 10,038,323 |
| Public Works | 5,623,471 | 4,279,304 | 6,185,722 | 4,969,973 |
| Health | 8,281,075 | 8,340,474 | 7,764,924 | 7,776,716 |
| Human Services | 9,579,264 | 14,269,060 | 15,944,134 | 15,838,281 |
| Conservation and Recreation | 0 | 0 | 0 | 0 |
| Economic Development | 2,241,277 | 716,727 | 509,497 | 598,902 |
| Other | 0 | 0 | 0 | 387,405 |
| Interest and Fiscal Charges | 706,418 | 1,156,810 | 873,393 | 643,704 |
| Total Governmental Activities Expenses | <u>59,150,956</u> | <u>59,939,369</u> | <u>64,211,799</u> | <u>59,873,386</u> |
| Business-Type Activities | | | | |
| Sewer | 11,858,087 | 10,145,334 | 9,364,997 | 9,234,652 |
| Water | 7,826,088 | 7,628,167 | 8,670,267 | 7,091,831 |
| Landfill | 4,836,073 | 4,523,335 | 5,151,904 | 3,372,280 |
| Care Facility | 6,905,594 | 7,137,835 | 7,699,589 | 7,800,726 |
| Total Business-Type Activities Expenses | <u>31,425,842</u> | <u>29,434,671</u> | <u>30,886,757</u> | <u>27,499,489</u> |
| Total Primary Government Expenses | <u>90,576,798</u> | <u>89,374,040</u> | <u>95,098,556</u> | <u>87,372,875</u> |
| <u>Program Revenues</u> | | | | |
| Governmental Activities | | | | |
| Charges for Services | | | | |
| General Government: | | | | |
| Legislative and Executive | 5,923,136 | 5,752,730 | 2,921,969 | 3,013,970 |
| Judicial | 2,051,762 | 1,814,973 | 1,753,120 | 1,567,060 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Internal Service Fund-External Portion | 594,620 | 743,597 | 841,064 | 0 |
| Public Safety | 865,882 | 769,828 | 1,483,956 | 1,397,279 |
| Public Works | 1,534,955 | 866,054 | 1,373,884 | 3,928,848 |
| Health | 355,877 | 679,125 | 1,334,042 | 1,107,093 |
| Human Services | 496,327 | 611,296 | 828,936 | 872,231 |
| Conservation and Recreation | 0 | 0 | 0 | 0 |
| Economic Development | 5,475 | 3,774 | 7,982 | 31,193 |
| Other | 0 | 0 | 0 | 64,217 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Charges for Services | <u>11,828,034</u> | <u>11,241,377</u> | <u>10,544,953</u> | <u>11,981,891</u> |
| Operating Grants, Contributions, and Interest | 20,112,985 | 24,655,336 | 22,535,612 | 22,485,797 |
| Capital Grants and Contributions | 514,605 | 170,000 | 170,000 | 0 |
| Total Governmental Activities Program Revenues | <u>32,455,624</u> | <u>36,066,713</u> | <u>33,250,565</u> | <u>34,467,688</u> |
| Business-Type Activities | | | | |
| Charges for Services | | | | |
| Sewer | 6,995,410 | 6,555,883 | 6,968,890 | 7,185,584 |
| Water | 7,999,634 | 8,342,984 | 7,204,960 | 7,866,467 |
| Landfill | 5,447,927 | 3,966,515 | 4,340,862 | 4,118,369 |
| Care Facility | 6,765,031 | 7,713,187 | 7,635,996 | 7,753,089 |
| Total Charges for Services | <u>27,208,002</u> | <u>26,578,569</u> | <u>26,150,708</u> | <u>26,923,509</u> |
| Operating Grants, Contributions, and Interest | 0 | 137,397 | 17,500 | 0 |
| Capital Grants and Contributions | 90,375 | 525,456 | 346,165 | 2,879,114 |
| Total Business-Type Activities Program Revenues | <u>27,298,377</u> | <u>27,241,422</u> | <u>26,514,373</u> | <u>29,802,623</u> |
| Total Primary Government Program Revenues | <u>59,754,001</u> | <u>63,308,135</u> | <u>59,764,938</u> | <u>64,270,311</u> |

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

| | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|--|---------------------|---------------------|---------------------|---------------------|
| <u>Net (Expense) Revenue</u> | | | | |
| Governmental Activities | (\$26,695,332) | (\$23,872,656) | (\$30,961,234) | (\$25,405,698) |
| Business-Type Activities | <u>(4,127,465)</u> | <u>(2,193,249)</u> | <u>(4,372,384)</u> | <u>2,303,134</u> |
| Total Primary Government Net Expense | <u>(30,822,797)</u> | <u>(26,065,905)</u> | <u>(35,333,618)</u> | <u>(23,102,564)</u> |
| <u>General Revenues and Other Changes in Net Assets</u> | | | | |
| Governmental Activities | | | | |
| Property Taxes Levied for: | | | | |
| General Operating | 4,222,751 | 4,174,831 | 5,357,164 | 5,740,976 |
| Developmental Disabilities | 4,325,874 | 4,236,448 | 4,796,520 | 5,191,679 |
| Senior Citizens | 831,141 | 820,030 | 918,136 | 967,456 |
| Road | 0 | 0 | 0 | 0 |
| Payment in Lieu of Taxes | 1,518,696 | 1,216,976 | 1,216,976 | 0 |
| Permissive Sales Taxes | 12,757,185 | 11,811,430 | 15,974,096 | 13,434,723 |
| Grants and Entitlements not Restricted to Specific Programs | 3,922,025 | 2,613,527 | 3,029,188 | 2,970,341 |
| Interest | 946,058 | 1,252,801 | 2,594,770 | 3,453,150 |
| Other | 1,442,077 | 1,370,190 | 647,105 | 368,472 |
| Transfers | <u>10,396</u> | <u>146,922</u> | <u>(14,214)</u> | <u>(146,164)</u> |
| Total Governmental Activities | <u>29,976,203</u> | <u>27,643,155</u> | <u>34,519,741</u> | <u>31,980,633</u> |
| Business-Type Activities | | | | |
| Grants | 0 | 0 | 0 | 40,594 |
| Interest | 0 | 0 | 0 | 947 |
| Other | 187,938 | 24,152 | 184,612 | 368,590 |
| Transfers | <u>(10,396)</u> | <u>(146,922)</u> | <u>14,214</u> | <u>146,164</u> |
| Total Business-Type Activities | <u>177,542</u> | <u>(122,770)</u> | <u>198,826</u> | <u>556,295</u> |
| Total Primary Government | <u>30,153,745</u> | <u>27,520,385</u> | <u>34,718,567</u> | <u>32,536,928</u> |
| <u>Change in Net Assets</u> | | | | |
| Governmental Activities | 3,280,871 | 3,770,499 | 3,558,507 | 6,574,935 |
| Business-Type Activities | <u>(3,949,923)</u> | <u>(2,316,019)</u> | <u>(4,173,558)</u> | <u>2,859,429</u> |
| Total Primary Government | <u>(\$669,052)</u> | <u>\$1,454,480</u> | <u>(\$615,051)</u> | <u>\$9,434,364</u> |

Note: Information prior to 2003 was not available.

| <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|---------------------|-----------------------|---------------------|---------------------|
| (\$23,843,457) | (\$35,283,932) | (\$26,822,413) | (\$24,136,953) |
| <u>(3,309,690)</u> | <u>(8,250,910)</u> | <u>(2,657,144)</u> | <u>(2,980,739)</u> |
| <u>(27,153,147)</u> | <u>(43,534,842)</u> | <u>(29,479,557)</u> | <u>(27,117,692)</u> |
| 5,664,832 | 5,185,358 | 5,289,231 | 4,532,306 |
| 4,782,238 | 5,051,749 | 5,238,921 | 3,856,026 |
| 790,739 | 842,202 | 867,153 | 0 |
| 0 | 0 | 0 | 840,776 |
| 0 | 0 | 0 | 0 |
| 14,173,097 | 13,911,581 | 13,232,060 | 12,823,655 |
| 2,399,031 | 3,826,400 | 2,847,235 | 2,457,921 |
| 2,589,340 | 1,637,755 | 862,142 | 1,099,049 |
| 1,031,370 | 2,102,063 | 468,355 | 1,446,627 |
| <u>(197,764)</u> | <u>(238,001)</u> | <u>(84,525)</u> | <u>(349,462)</u> |
| <u>31,232,883</u> | <u>32,319,107</u> | <u>28,720,572</u> | <u>26,706,898</u> |
| 0 | 0 | 0 | 0 |
| 81,256 | 1,222 | 20,571 | 66,113 |
| 376,361 | 511,228 | 153,735 | 204,104 |
| <u>197,764</u> | <u>238,001</u> | <u>84,525</u> | <u>349,462</u> |
| <u>655,381</u> | <u>750,451</u> | <u>258,831</u> | <u>619,679</u> |
| <u>31,888,264</u> | <u>33,069,558</u> | <u>28,979,403</u> | <u>27,326,577</u> |
| 7,389,426 | (2,964,825) | 1,898,159 | 2,569,945 |
| <u>(2,654,309)</u> | <u>(7,500,459)</u> | <u>(2,398,313)</u> | <u>(2,361,060)</u> |
| <u>\$4,735,117</u> | <u>(\$10,465,284)</u> | <u>(\$500,154)</u> | <u>\$208,885</u> |

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

| | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | | | | |
| Reserved | \$903,562 | \$998,648 | \$866,600 | \$144,804 |
| Unreserved | <u>7,102,722</u> | <u>5,152,533</u> | <u>6,988,154</u> | <u>9,609,185</u> |
| Total General Fund | <u>8,006,284</u> | <u>6,151,181</u> | <u>7,854,754</u> | <u>9,753,989</u> |
| All Other Governmental Funds | | | | |
| Reserved | 3,055,070 | 2,679,798 | 88,154 | 203,668 |
| Unreserved, Reported in: | | | | |
| Special Revenue Funds | 11,776,979 | 11,168,833 | 13,158,225 | 14,031,603 |
| Debt Service Funds | 1,243,439 | 1,657,323 | 1,208,205 | 1,292,533 |
| Capital Projects Funds (Deficit) | <u>959,701</u> | <u>765,886</u> | <u>554,026</u> | <u>470,467</u> |
| Total All Other Governmental Funds | <u>17,035,189</u> | <u>16,271,840</u> | <u>15,008,610</u> | <u>15,998,271</u> |
| Total Governmental Funds | <u>\$25,041,473</u> | <u>\$22,423,021</u> | <u>\$22,863,364</u> | <u>\$25,752,260</u> |

| <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$164,914 | \$405,830 | \$634,069 | \$692,421 | \$1,435,759 | \$1,830,388 |
| <u>9,122,140</u> | <u>8,651,613</u> | <u>7,418,190</u> | <u>7,078,348</u> | <u>6,849,480</u> | <u>6,817,024</u> |
| <u>9,287,054</u> | <u>9,057,443</u> | <u>8,052,259</u> | <u>7,770,769</u> | <u>8,285,239</u> | <u>8,647,412</u> |
| 192,184 | 3,152,357 | 3,752,106 | 5,623,611 | 4,189,166 | 8,605,437 |
| 15,167,090 | 9,654,898 | 11,505,806 | 8,231,651 | 7,061,143 | 7,970,552 |
| 687,501 | 383,975 | 283,669 | 288,966 | 294,955 | 269,374 |
| <u>1,076,613</u> | <u>1,678,353</u> | <u>4,309,757</u> | <u>(171,601)</u> | <u>150,279</u> | <u>(4,941,421)</u> |
| <u>17,123,388</u> | <u>14,869,583</u> | <u>19,851,338</u> | <u>13,972,627</u> | <u>11,695,543</u> | <u>11,903,942</u> |
| <u>\$26,410,442</u> | <u>\$23,927,026</u> | <u>\$27,903,597</u> | <u>\$21,743,396</u> | <u>\$19,980,782</u> | <u>\$20,551,354</u> |

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

| | 2010 | 2009 | 2008 | 2007 |
|--|--------------------|--------------------|----------------------|--------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$9,272,153 | \$9,167,445 | \$11,113,531 | \$11,570,772 |
| Payment in Lieu of Taxes | 1,518,696 | 1,216,976 | 1,114,581 | 0 |
| Permissive Sales Taxes | 12,632,831 | 10,924,137 | 14,888,891 | 14,657,463 |
| Other Local Taxes | 2,078,396 | 1,808,276 | 0 | 0 |
| Charges for Services | 6,936,176 | 6,706,962 | 5,154,192 | 4,854,442 |
| Licenses and Permits | 781,090 | 790,324 | 581,353 | 584,341 |
| Fines and Forfeitures | 483,820 | 429,123 | 715,798 | 698,973 |
| Intergovernmental | 23,463,955 | 26,697,584 | 25,345,819 | 24,822,028 |
| Special Assessments | 842,236 | 261,146 | 241,686 | 1,145,758 |
| Interest | 964,422 | 1,318,668 | 2,594,770 | 3,453,150 |
| Other | 2,392,415 | 2,123,122 | 2,443,941 | 2,490,621 |
| Total Revenues | 61,366,190 | 61,443,763 | 64,194,562 | 64,277,548 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 12,373,496 | 12,357,430 | 14,430,886 | 12,279,250 |
| Judicial | 7,161,431 | 7,622,529 | 7,172,740 | 6,880,378 |
| Intergovernmental | 1,416,660 | 0 | 0 | 0 |
| Public Safety | 9,108,140 | 9,528,589 | 10,629,150 | 10,149,317 |
| Public Works | 6,337,760 | 6,289,084 | 4,198,652 | 6,871,866 |
| Health | 8,370,858 | 8,574,664 | 7,792,151 | 8,387,225 |
| Human Services | 9,421,775 | 14,449,756 | 15,795,599 | 15,626,220 |
| Conservation and Recreation | 0 | 0 | 0 | 0 |
| Economic Development | 2,239,873 | 728,351 | 490,635 | 580,658 |
| Other | 0 | 0 | 0 | 380,565 |
| Capital Outlay | 91,490 | 67,073 | 3,951,093 | 1,126,718 |
| Debt Service: | | | | |
| Principal Retirement | 1,551,903 | 1,440,611 | 1,458,546 | 24,588,967 |
| Interest and Fiscal Charges | 710,313 | 1,083,192 | 892,235 | 880,681 |
| Issuance Costs | 0 | 0 | 0 | 172,111 |
| Total Expenditures | 58,783,699 | 62,141,279 | 66,811,687 | 87,923,956 |
| Excess of Revenues Over (Under) Expenditures | 2,582,491 | (697,516) | (2,617,125) | (23,646,408) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| General Obligation Bonds Issued | 0 | 4,513,330 | 100,000 | 12,594,055 |
| Bond Anticipation Notes Issued | 0 | 0 | 0 | 10,000,000 |
| Special Assessment Notes Issued | 0 | 0 | 0 | 0 |
| Premium | 0 | 0 | 0 | 344,663 |
| Payment to Refunded Bond Escrow Agent | 0 | (4,433,207) | 0 | 0 |
| Sale of Capital Assets | 11,294 | 40,125 | 0 | 0 |
| Inception of Capital Lease | 18,970 | 0 | 3,864 | 213,668 |
| Transfers In | 4,106,290 | 4,703,630 | 5,265,774 | 5,194,101 |
| Transfers Out | (4,100,593) | (4,566,705) | (5,351,768) | (5,393,933) |
| Total Other Financing Sources (Uses) | 35,961 | 257,173 | 17,870 | 22,952,554 |
| Changes in Fund Balance | \$2,618,452 | (\$440,343) | (\$2,599,255) | (\$693,854) |
| Debt Service as a Percentage of Noncapital Expenditures | 4.02% | 4.40% | 3.68% | 41.53% |

| 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|---------------------|----------------------|--------------------|--------------------|--------------------|----------------------|
| \$11,047,974 | \$11,075,917 | \$11,319,822 | \$9,197,089 | \$9,152,918 | \$8,536,945 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 14,061,737 | 13,901,743 | 13,090,448 | 13,010,239 | 12,241,425 | 11,797,254 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 4,259,243 | 4,815,339 | 5,320,398 | 5,137,999 | 4,789,488 | 12,449,452 |
| 580,402 | 7,375 | 160,800 | 9,738 | 7,996 | 11,928 |
| 803,545 | 596,436 | 681,387 | 771,959 | 1,055,466 | 956,569 |
| 27,260,139 | 23,643,032 | 21,613,136 | 20,929,831 | 28,193,509 | 22,386,481 |
| 652,788 | 668,825 | 815,600 | 864,855 | 1,157,856 | 821,397 |
| 2,589,340 | 1,637,755 | 862,142 | 957,520 | 1,160,767 | 2,013,692 |
| 3,467,763 | 3,481,903 | 2,438,627 | 2,817,245 | 1,935,679 | 2,295,614 |
| <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> | <u>61,269,332</u> |
| 11,640,810 | 11,150,890 | 9,878,987 | 9,242,439 | 9,422,655 | 9,722,894 |
| 6,431,119 | 4,493,881 | 4,180,572 | 4,098,885 | 4,274,033 | 3,928,256 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 9,592,517 | 11,600,152 | 10,068,742 | 9,628,541 | 9,308,884 | 9,594,830 |
| 6,772,270 | 7,841,642 | 6,624,106 | 4,285,703 | 5,968,422 | 5,815,435 |
| 7,630,682 | 7,195,669 | 7,374,286 | 7,239,228 | 1,260,603 | 13,407,185 |
| 13,672,942 | 13,261,603 | 13,343,714 | 14,378,824 | 20,374,727 | 14,964,431 |
| 0 | 112,977 | 367,649 | 366,444 | 378,319 | 388,186 |
| 1,101,319 | 5,211,304 | 793,539 | 603,759 | 885,133 | 499,285 |
| 255,790 | 665 | 794,574 | 1,619,823 | 1,188,599 | 2,028,080 |
| 1,810,481 | 2,961,926 | 5,886,797 | 1,707,902 | 6,152,971 | 1,118,470 |
| 16,100,128 | 14,488,699 | 4,106,771 | 1,025,925 | 1,077,375 | 1,103,649 |
| 840,007 | 554,950 | 635,492 | 649,554 | 617,941 | 697,953 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <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>63,268,654</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> | <u>(1,999,322)</u> |
| 0 | 0 | 560,000 | 0 | 1,800,000 | 0 |
| 13,675,000 | 15,120,000 | 13,450,000 | 2,500,000 | 0 | 0 |
| 55,525 | 0 | 0 | 48,023 | 0 | 0 |
| 0 | 27,487 | 5,410 | 0 | 0 | 124,108 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 28,799 | 0 | 8,553 | 18,237 | 16,914 | 28,985 |
| 46,770 | 0 | 0 | 0 | 0 | 0 |
| 4,114,761 | 4,434,355 | 4,683,548 | 4,243,735 | 4,669,003 | 5,408,082 |
| (4,367,810) | (4,515,233) | (4,787,486) | (4,612,549) | (4,849,736) | (5,457,921) |
| <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>103,254</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> | <u>(\$1,896,068)</u> |
| 29.67% | 24.71% | 8.88% | 3.26% | 3.20% | 2.99% |

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 | | | |
| 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 |
| 2001 | 1,079,119,810 | 280,875,560 | 3,885,701,057 | 95,628,910 | 108,669,216 |

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 in 2009 or 2010 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 | | |
| \$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 |
| 195,049,800 | 780,199,200 | 1,650,674,080 | 4,774,569,473 | 34.57 | 7.46 |

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

| | 2010 | 2009 | 2008 | 2007 | 2006 |
|--|----------|----------|----------|----------|----------|
| Voted Millage | | | | | |
| Developmental Disabilities | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | \$2.2941 | \$2.2904 | \$2.2898 | \$2.2937 | \$2.2817 |
| Commercial/Industrial | 2.4899 | 2.4659 | 2.4591 | 2.4626 | 2.4714 |
| Tangible/Public Utility Personal | 3.0000 | 3.0000 | 3.0000 | 3.0000 | 3.0000 |
| Senior Citizens | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | 0.4481 | 0.4474 | 0.4473 | 0.4480 | 0.4458 |
| Commercial/Industrial | 0.4666 | 0.4621 | 0.4609 | 0.4615 | 0.4632 |
| Tangible/Public Utility Personal | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| Metro Parks Board | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | 0.6970 | 0.4430 | 0.4428 | 0.4436 | 0.4413 |
| Commercial/Industrial | 0.8352 | 0.7012 | 0.6993 | 0.7003 | 0.7028 |
| Tangible/Public Utility Personal | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Health District | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | 0.9494 | 0.9487 | 0.9135 | 0.9154 | 0.8644 |
| Commercial/Industrial | 0.9658 | 0.9614 | 0.9334 | 0.9346 | 0.9017 |
| Tangible/Public Utility Personal | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Alcohol, Drug Addiction, and Mental Health and Recovery Board | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | 0.9900 | 0.8525 | 0.8636 | 0.8663 | 0.5291 |
| Commercial/Industrial | 0.9977 | 0.9150 | 0.9219 | 0.9246 | 0.7364 |
| Tangible/Public Utility Personal | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Total Voted Millage | | | | | |
| Total Effective Voted Millage by Type of Property | | | | | |
| Residential/Agricultural | 5.3786 | 4.9820 | 4.9570 | 4.9670 | 4.5623 |
| Commercial/Industrial | 5.7552 | 5.5056 | 5.4746 | 5.4836 | 5.2755 |
| Tangible/Public Utility Personal | 6.5000 | 6.5000 | 6.5000 | 6.5000 | 6.5000 |
| Unvoted Millage | | | | | |
| General Fund | 2.3000 | 2.3000 | 2.3000 | 2.3000 | 2.3000 |
| Total Erie County | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | 7.6786 | 7.2820 | 7.2570 | 7.2670 | 6.8623 |
| Commercial/Industrial | 8.0552 | 7.8056 | 7.7746 | 7.7836 | 7.5755 |
| Tangible/Public Utility Personal | 8.8000 | 8.8000 | 8.8000 | 8.8000 | 8.8000 |

| 2005 | 2004 | 2003 | 2002 | 2001 |
|----------|----------|----------|----------|----------|
| \$2.5596 | \$2.5669 | \$2.5619 | \$2.2017 | \$2.2045 |
| 2.6680 | 2.6913 | 2.6875 | 2.3529 | 2.3631 |
| 3.0000 | 3.0000 | 3.0000 | 2.5000 | 2.5000 |
| 0.4260 | 0.4272 | 0.4264 | 0.4992 | 0.4999 |
| 0.4427 | 0.4466 | 0.4460 | 0.4979 | 0.5000 |
| 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 0.4950 | 0.4964 | 0.4955 | 0.5803 | 0.5809 |
| 0.7587 | 0.7653 | 0.7643 | 0.8531 | 0.8568 |
| 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 0.8968 | 0.8999 | 0.7664 | 0.8936 | 0.8234 |
| 0.9189 | 0.9268 | 0.8712 | 0.9704 | 0.9544 |
| 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 0.6021 | 0.6057 | 0.6080 | 0.7093 | 0.7172 |
| 0.7869 | 0.7936 | 0.7953 | 0.8723 | 0.8748 |
| 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 4.9795 | 4.9961 | 4.8582 | 4.8841 | 4.8259 |
| 5.5752 | 5.6236 | 5.5643 | 5.5466 | 5.5491 |
| 6.5000 | 6.5000 | 6.5000 | 6.0000 | 6.0000 |
| 2.3000 | 2.3000 | 2.3000 | 2.3000 | 2.3000 |
| 7.2795 | 7.2961 | 7.1582 | 7.1841 | 7.1259 |
| 7.8752 | 7.9236 | 7.8643 | 7.8466 | 7.8491 |
| 8.8000 | 8.8000 | 8.8000 | 8.3000 | 8.3000 |

(continued)

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

| | 2010 | 2009 | 2008 | 2007 | 2006 |
|--|-----------|-----------|-----------|-----------|-----------|
| School Districts | | | | | |
| Bellevue CSD | \$43.1000 | \$43.1000 | \$37.9500 | \$37.7500 | \$38.8000 |
| Berlin-Milan LSD | 60.8000 | 61.2000 | 61.2000 | 61.2000 | 57.3000 |
| Firelands LSD | 47.0300 | 47.0700 | 47.0600 | 47.0100 | 47.4900 |
| Huron CSD | 74.3500 | 75.0500 | 75.1500 | 75.1500 | 66.3500 |
| Kelleys Island LSD | 12.3500 | 14.1500 | 14.1500 | 15.1500 | 15.5500 |
| Margaretta LSD | 63.7000 | 56.8000 | 56.8000 | 56.8000 | 56.8000 |
| Monroeville LSD | 35.8000 | 42.8000 | 46.3500 | 46.2000 | 46.8000 |
| Perkins LSD | 60.9000 | 60.9000 | 60.9000 | 60.9000 | 60.9000 |
| Sandusky CSD | 75.4000 | 75.4000 | 75.9500 | 70.5500 | 70.5500 |
| Vermilion LSD | 68.0700 | 68.0700 | 68.7000 | 68.2000 | 63.3500 |
| Western Reserve LSD | 34.0500 | 34.0500 | 34.1500 | 34.1500 | 34.3500 |
| Joint Vocational School Districts | | | | | |
| EHOVE JVSD | 3.9500 | 3.9500 | 3.9500 | 3.9500 | 3.9500 |
| Corporations | | | | | |
| 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 | 11.5000 |
| Castalia Village | 10.6600 | 10.6600 | 8.6600 | 8.6600 | 10.6600 |
| Huron City | 4.9000 | 4.9000 | 4.9000 | 4.9000 | 4.9000 |
| Kelleys Island Village | 8.6300 | 8.6300 | 8.2500 | 8.2500 | 8.6500 |
| Milan Village | 8.8000 | 8.8000 | 8.8000 | 8.8000 | 8.8000 |
| Sandusky City | 5.2500 | 5.2500 | 5.2500 | 5.2500 | 4.9500 |
| Vermilion City | 10.7500 | 10.7500 | 10.7500 | 10.7500 | 10.7500 |
| Townships | | | | | |
| Berlin | 5.3000 | 5.3000 | 5.3000 | 5.3000 | 6.3000 |
| Florence | 5.1000 | 6.1000 | 6.1000 | 5.1000 | 6.1000 |
| 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 | 10.7000 | 10.7000 | 10.6500 | 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 | 4.1000 |
| Other Units | | | | | |
| 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 | 0.8000 | 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.

| 2005 | 2004 | 2003 | 2002 | 2001 |
|-----------|-----------|-----------|-----------|-----------|
| \$38.8000 | \$38.8000 | \$38.8000 | \$39.3000 | \$40.0000 |
| 57.3000 | 57.3000 | 57.3000 | 58.1500 | 58.1500 |
| 47.4900 | 47.4900 | 47.6200 | 51.0900 | 51.3000 |
| 66.3500 | 66.3500 | 66.3500 | 66.8300 | 66.8300 |
| 15.5500 | 15.5500 | 15.5500 | 16.3500 | 18.0200 |
| 56.8000 | 56.8000 | 56.8000 | 56.8000 | 56.8000 |
| 46.8000 | 46.8000 | 46.9000 | 48.1000 | 48.5000 |
| 60.9000 | 60.9000 | 60.9000 | 60.9000 | 60.9000 |
| 70.5500 | 70.5500 | 70.5500 | 65.2000 | 65.3000 |
| 63.3500 | 63.3500 | 63.3500 | 64.0000 | 65.7500 |
| 34.3500 | 34.3500 | 34.3500 | 34.6000 | 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 | 10.1500 | 15.6500 |
| 8.8000 | 8.8000 | 8.8000 | 8.8000 | 8.8000 |
| 4.9500 | 4.9500 | 4.9500 | 5.5100 | 5.5100 |
| 10.7500 | 10.7500 | 10.7500 | 10.7500 | 10.7500 |
| 6.3000 | 6.3000 | 6.3000 | 6.3000 | 5.3000 |
| 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 | 0.8000 | 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 | 0.8000 | 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 |
|------|--------------------------|-------------------------|---|----------------------------|-----------------------|---|--------------|---------------------------------------|
| 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 |
| 2001 | 3,052,476 | 2,981,358 | 97.67 | 84,339 | 3,065,697 | 100.43 | 89,417 | 2.93 |

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 | 2010 | | | 2001 | | |
|-------------------------------------|------------------|--------------------------|------|-------------------------------------|--------------------------|------|-------------------------------------|
| | | Total Assessed Valuation | Rank | Percent of Total Assessed Valuation | Total Assessed Valuation | Rank | Percent of Total Assessed Valuation |
| Cedar Fair L.P./Magnum | Entertainment | \$39,403,410 | 1 | 1.91% | \$52,741,820 | 1 | 3.20% |
| Ohio Edison Company | Utility | 34,228,280 | 2 | 1.63 | 35,641,240 | 2 | 2.15 |
| LMN Development LLC | Entertainment | 16,032,790 | 3 | 0.77 | | | |
| Sandusky Mall Company | Retail | 8,846,180 | 4 | 0.43 | 7,450,963 | 9 | 0.45 |
| American Transmission Systems, Inc. | Utility | 8,826,980 | 5 | 0.43 | | | |
| Norfolk & Western Railway | Railroad | 7,991,730 | 6 | 0.39 | 13,068,450 | 5 | 0.79 |
| Park Place Enterprises | Retail | 6,575,400 | 7 | 0.32 | | | |
| BCC Sandusky Permanent LLC | Retail | 6,454,920 | 8 | 0.31 | | | |
| CNL Income | Entertainment | 5,818,210 | 9 | 0.28 | | | |
| S&S Realty | Real Estate | 3,456,310 | 10 | 0.17 | | | |
| Visteon Corporation | Manufacturer | | | | 28,511,200 | 3 | 1.73 |
| Delphi Automotive Systems | Manufacturer | | | | 19,089,750 | 4 | 1.16 |
| The Glidden Company | Manufacturer | | | | 11,555,640 | 6 | 0.70 |
| Conagra, Inc. | Agriculture | | | | 7,605,695 | 7 | 0.46 |
| SBC Communications | Utility | | | | 7,281,240 | 10 | 0.44 |
| Sandusky International | Manufacturer | | | | 7,573,460 | 8 | 0.46 |
| Total Principal Taxpayers | | <u>137,634,210</u> | | <u>6.64</u> | <u>190,519,458</u> | | <u>11.54</u> |
| All Other Taxpayers | | <u>1,934,006,955</u> | | <u>93.36</u> | <u>1,460,154,622</u> | | <u>88.46</u> |
| Total County Assessed Value | | <u>\$2,071,641,165</u> | | <u>100.00%</u> | <u>\$1,650,674,080</u> | | <u>100.00%</u> |

Source: Erie County Auditor

Erie County, Ohio
Taxable Sales by Type
Last Three Years

| | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|---------------------|---------------------|---------------------|
| Sales Tax Payments | \$3,903,154 | \$3,766,929 | \$5,160,188 |
| Direct Pay Tax Return Payments | 636,170 | 372,764 | 568,035 |
| Seller's Use Tax Return Payments | 656,019 | 664,890 | 870,410 |
| Consumer's Use Tax Return Payments | 191,039 | 230,687 | 348,133 |
| Motor Vehicle Tax Payments | 1,316,654 | 1,193,244 | 1,584,822 |
| Non-Resident Motor Vehicle Tax Payments | 6,672 | 6,838 | 7,375 |
| Watercraft and Outboard Motors | 44,489 | 44,453 | 73,889 |
| Department of Liquor Control | 44,373 | 47,029 | 56,233 |
| Sales Tax on Motor Vehicle Fuel Refunds | 2,071 | 3,131 | 3,396 |
| Sales/Use Tax Voluntary Payments | 63,254 | 28,827 | 76,407 |
| Statewide Master Numbers | 5,993,431 | 5,498,314 | 7,393,411 |
| Sales/Use Tax Assessment Payments | 57,016 | 121,856 | 23,909 |
| Streamlined Sales Tax Payments | 2,793 | 3,434 | 2,806 |
| Administrative Rotary Fund Fee | (128,859) | (119,307) | (161,354) |
| Sales/Use Tax Refunds Approved | <u>(31,091)</u> | <u>(51,659)</u> | <u>(33,564)</u> |
| Total | <u>\$12,757,185</u> | <u>\$11,811,430</u> | <u>\$15,974,096</u> |
| Sales Tax Rate | 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 Six Years

| Year | Sewer | | Water | | Total | |
|------|-------------|------------|-------------|------------|-------------|------------|
| | Residential | Commercial | Residential | Commercial | Residential | Commercial |
| 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 Two Years

| Customer | 2010 | | | 2009 | | |
|------------------------------|--------------------|------|----------------|--------------------|------|----------------|
| | Amount | Rank | Percentage | Amount | Rank | Percentage |
| Kalahari Resort | \$510,969 | 1 | 7.30% | \$521,526 | 1 | 7.96% |
| JH Routh Packing Company | 429,781 | 2 | 6.14 | 470,209 | 2 | 7.17 |
| The Glidden Company | 148,780 | 3 | 2.13 | 98,187 | 5 | 1.50 |
| Great Wolf Lodge | 125,718 | 4 | 1.80 | 120,005 | 3 | 1.83 |
| Ohio Veterans Home | 102,247 | 5 | 1.46 | 119,549 | 4 | 1.82 |
| Kyklos Bearing International | 77,616 | 6 | 1.11 | 87,017 | 6 | 1.33 |
| Sawmill Creek Resort, Ltd. | 56,251 | 7 | 0.81 | 53,425 | 7 | 0.81 |
| Visteon Corporation | 55,520 | 8 | 0.79 | 39,069 | 8 | 0.60 |
| NASA | 52,378 | 9 | 0.75 | 36,795 | 9 | 0.56 |
| Erie County Care Facility | 23,505 | 10 | 0.34 | 30,258 | 10 | 0.46 |
| Total | 1,582,765 | | 22.63 | 1,576,040 | | 24.04 |
| Balance from Other Customers | 5,412,645 | | 77.37 | 4,979,843 | | 75.96 |
| Total Sewer Revenue | <u>\$6,995,410</u> | | <u>100.00%</u> | <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 Two Years

| Customer | 2010 | | | 2009 | | |
|------------------------------|--------------------|------|----------------|--------------------|------|----------------|
| | Amount | Rank | Percentage | Amount | Rank | Percentage |
| Kalahari Resort | \$418,513 | 1 | 5.23% | \$425,604 | 1 | 5.10% |
| JH Routh Packing Company | 330,153 | 2 | 4.13 | 352,772 | 2 | 4.23 |
| The Glidden Company | 197,679 | 3 | 2.47 | 180,443 | 4 | 2.16 |
| Kyklos Bearing International | 155,703 | 4 | 1.95 | 178,149 | 5 | 2.14 |
| Ohio Veterans Home | 152,389 | 5 | 1.90 | 174,259 | 6 | 2.09 |
| Great Wolf Lodge | 117,873 | 6 | 1.47 | 108,770 | 8 | 1.30 |
| Visteon Corporation | 77,316 | 7 | 0.97 | 55,887 | 9 | 0.67 |
| NASA | 70,827 | 8 | 0.89 | | | |
| Sinchcomb Realty, LLC | 66,259 | 9 | 0.83 | 170,677 | 7 | 2.05 |
| Saint-Gobain | 64,930 | 10 | 0.81 | | | |
| Corso's Realty | | | | 341,443 | 3 | 4.09 |
| Sawmill Creek Resort, Ltd. | | | | 43,291 | 10 | 0.52 |
| Total | 1,651,642 | | 20.65 | 2,031,295 | | 24.35 |
| Balance from Other Customers | 6,347,992 | | 79.35 | 6,311,689 | | 75.65 |
| Total Water Revenue | <u>\$7,999,634</u> | | <u>100.00%</u> | <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 |
| 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 |
| 2001 | 0 | 8,869,000 | 3,273,500 | 123,025 | 2,575,000 | 23,368,106 | 1,370,000 | 432,817 |

Source: Erie County Auditor

(1) See Schedule on S-30 for population and personal income.

| OWDA Loans | Capital Leases | Total Primary Government | Per Capita (1) | Percentage of Personal Income (1) |
|---------------|-------------------|--------------------------------|-------------------|---|
| \$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 |
| 7,291,045 | 453,241 | 47,755,734 | 601.63 | 2.25 |

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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) |
|------|--------------------------------|---|----------------------------------|
| 2010 | \$43,366,446 | 0.74% | \$562.62 |
| 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 |
| 2001 | 32,237,106 | 0.68 | 406.13 |

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.

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

| | 2010 | 2009 | 2008 | 2007 |
|--|------------------------|------------------------|------------------------|------------------------|
| Total Assessed Valuation | <u>\$2,071,641,165</u> | <u>\$2,049,487,610</u> | <u>\$2,063,296,075</u> | <u>\$2,088,890,675</u> |
| Overall Debt Limitation (1) | 50,291,029 | 49,737,190 | 50,082,402 | 50,722,267 |
| Gross Indebtedness | 110,611,300 | 112,139,425 | 113,924,718 | 110,948,661 |
| Less Debt Outside Limitation | | | | |
| General Obligation Bonds | 27,473,814 | 29,575,967 | 31,558,872 | 33,311,351 |
| Special Assessment Bonds | 1,408,957 | 1,558,388 | 1,677,580 | 1,890,100 |
| Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| OPWC Loans | 334,866 | 277,370 | 314,749 | 363,609 |
| OWDA Loans | <u>62,718,926</u> | <u>61,022,548</u> | <u>59,104,462</u> | <u>56,174,438</u> |
| Net Indebtedness | 18,674,737 | 19,705,152 | 21,269,055 | 19,209,163 |
| Less Fund Balance in Debt Service Fund | <u>0</u> | <u>218,529</u> | <u>209,359</u> | <u>1,292,533</u> |
| Net Debt Within Limitation | <u>18,674,737</u> | <u>19,486,623</u> | <u>21,059,696</u> | <u>17,916,630</u> |
| Legal Debt Margin Within Limitation | <u>\$31,616,292</u> | <u>\$30,250,567</u> | <u>\$29,022,706</u> | <u>\$32,805,637</u> |
| Legal Debt Margin as a Percentage of the Overall Debt Limitation | 62.87% | 60.82% | 57.95% | 64.68% |
| Unvoted Debt Limitation - 1 Percent of Assessed Valuation | \$20,716,412 | \$20,494,876 | \$20,632,961 | \$20,888,907 |
| Gross Indebtedness | 110,611,300 | 112,139,425 | 113,924,718 | 110,948,661 |
| Less Debt Outside Limitation | | | | |
| General Obligation Bonds | 27,473,814 | 29,575,967 | 31,558,872 | 33,311,351 |
| Special Assessment Bonds | 1,408,957 | 1,558,388 | 1,677,580 | 1,890,100 |
| Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| OPWC Loans | 334,866 | 277,370 | 314,749 | 363,609 |
| OWDA Loans | <u>62,718,926</u> | <u>61,022,548</u> | <u>59,104,462</u> | <u>56,174,438</u> |
| Net Indebtedness | 18,674,737 | 19,705,152 | 21,269,055 | 19,209,163 |
| Less Fund Balance in Debt Service Fund | <u>0</u> | <u>218,529</u> | <u>209,359</u> | <u>1,292,533</u> |
| Net Debt Within Unvoted Debt Limitation | <u>18,674,737</u> | <u>19,486,623</u> | <u>21,059,696</u> | <u>17,916,630</u> |
| Legal Debt Margin Within Unvoted Debt Limitation | <u>\$2,041,675</u> | <u>\$1,008,253</u> | <u>(\$426,735)</u> | <u>\$2,972,277</u> |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation | 9.86% | 4.92% | -2.07% | 14.23% |

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.

| 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <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> | <u>\$1,660,278,053</u> |
| 48,141,102 | 47,557,860 | 47,385,896 | 46,860,272 | 40,949,992 | 40,006,951 |
| 102,901,837 | 101,257,944 | 89,638,744 | 74,616,951 | 56,837,839 | 47,179,468 |
| 30,325,000 | 32,076,000 | 33,772,000 | 22,654,584 | 23,738,345 | 23,368,106 |
| 2,197,448 | 2,565,778 | 3,069,477 | 3,606,523 | 4,080,500 | 4,643,500 |
| 18,675,000 | 20,120,000 | 13,450,000 | 13,500,000 | 5,775,000 | 2,575,000 |
| 451,317 | 539,025 | 563,607 | 638,905 | 558,522 | 432,817 |
| <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> | <u>7,291,045</u> |
| 7,240,000 | 7,840,000 | 8,425,000 | 8,970,000 | 9,510,000 | 8,869,000 |
| <u>687,501</u> | <u>383,975</u> | <u>283,669</u> | <u>288,966</u> | <u>294,955</u> | <u>269,374</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>8,599,626</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> | <u>\$31,407,325</u> |
| 86.39% | 84.32% | 82.82% | 81.47% | 77.50% | 78.50% |
| \$19,856,441 | \$19,623,144 | \$19,554,358 | \$19,344,109 | \$16,979,997 | \$16,602,781 |
| 102,901,837 | 101,257,944 | 89,638,744 | 74,616,951 | 56,837,839 | 47,179,468 |
| 30,325,000 | 32,076,000 | 33,772,000 | 22,654,584 | 23,738,345 | 23,368,106 |
| 2,197,448 | 2,565,778 | 3,069,477 | 3,606,523 | 4,080,500 | 4,643,500 |
| 18,675,000 | 20,120,000 | 13,450,000 | 13,500,000 | 5,775,000 | 2,575,000 |
| 451,317 | 539,025 | 563,607 | 638,905 | 558,522 | 432,817 |
| <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> | <u>7,291,045</u> |
| 7,240,000 | 7,840,000 | 8,425,000 | 8,970,000 | 9,510,000 | 8,869,000 |
| <u>687,501</u> | <u>383,975</u> | <u>283,669</u> | <u>288,966</u> | <u>294,955</u> | <u>269,374</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>8,599,626</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> | <u>\$8,003,155</u> |
| 67.00% | 62.00% | 58.37% | 55.12% | 45.73% | 48.20% |

Erie County, Ohio
Demographic and Economic Statistics
Last Ten Years

| Year | Population (Estimated) | Personal Income | Per Capita Personal Income | Unemployment Rate |
|------|---------------------------|--------------------|----------------------------------|----------------------|
| 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 |
| 2001 | 79,377 | 2,122,223,472 | 26,736 | 4.70 |

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 | 2010 | | | 2001 | | |
|--|---------------------|---------------------|------|-----------------------------|---------------------|------|-----------------------------|
| | | 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% | 5,120 | 1 | 12.77% |
| Firelands Regional Medical Center | Health Care | 1,902 | 2 | 5.00 | 1,512 | 3 | 3.77 |
| Kalahari Resort | Entertainment | 1,200 | 3 | 3.15 | | | |
| Erie County | Government | 863 | 4 | 2.27 | 975 | 5 | 2.43 |
| Kyklos Bearing International | Automotive Parts | 812 | 5 | 2.13 | 1,275 | 4 | 3.18 |
| Automotive Component Holdings | Automotive Parts | 646 | 6 | 1.70 | 1,621 | 2 | 4.04 |
| Sandusky City School District | Education | 614 | 7 | 1.61 | 588 | 6 | 1.47 |
| Ohio Veterans Home | Health Care | 600 | 8 | 1.57 | | | |
| Lear Seating | Automotive Hardware | 530 | 9 | 1.39 | | | |
| Walmart | Retail | 300 | 10 | 0.79 | | | |
| Total | | <u>12,357</u> | | <u>32.43%</u> | <u>11,091</u> | | <u>27.66%</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 2001

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

| | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|---------------------------|---------------|---------------|---------------|---------------|---------------|
| General Government: | | | | | |
| Legislative and Executive | 110.00 | 108.00 | 120.00 | 117.00 | 119.00 |
| Judicial | 75.00 | 90.00 | 91.00 | 78.00 | 75.00 |
| Public Safety | 133.00 | 138.00 | 141.00 | 144.00 | 146.00 |
| Public Works | 44.00 | 46.00 | 72.00 | 75.00 | 77.00 |
| Health | 65.00 | 64.00 | 76.00 | 101.00 | 95.00 |
| Human Services | 200.00 | 229.00 | 262.00 | 263.00 | 264.00 |
| Water/Sewer/Landfill | 42.00 | 52.00 | 62.00 | 61.00 | 63.00 |
| Total | <u>669.00</u> | <u>727.00</u> | <u>824.00</u> | <u>839.00</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>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> |
|---------------|---------------|---------------|---------------|---------------|
| 115.00 | 124.00 | 125.00 | 134.00 | 135.00 |
| 75.00 | 65.00 | 67.00 | 68.00 | 68.00 |
| 134.00 | 123.00 | 128.00 | 133.00 | 131.00 |
| 93.00 | 98.00 | 105.00 | 102.00 | 98.00 |
| 93.00 | 103.00 | 107.00 | 103.00 | 104.00 |
| 288.00 | 283.00 | 282.00 | 280.00 | 278.00 |
| 65.00 | 65.00 | 65.00 | 64.00 | 64.00 |
| <u>863.00</u> | <u>861.00</u> | <u>879.00</u> | <u>884.00</u> | <u>878.00</u> |

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

| | 2010 | 2009 | 2008 | 2007 |
|--|---------|---------|---------|---------|
| General Government: | | | | |
| Legislative and Executive | | | | |
| Commissioners | | | | |
| Number of Resolutions | 537 | 548 | 572 | 570 |
| Number of Meetings | 63 | 68 | 66 | 61 |
| Finance | | | | |
| Number of Bid Contracts Awarded | 26 | 30 | 28 | 33 |
| Number of Purchase Orders Issued | 6,571 | 12,776 | 13,020 | 13,322 |
| Information Technology | | | | |
| Number of Users Served | 596 | 596 | 400 | 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 | 1,171 | 1,273 | 1,456 | 1,701 |
| Number of Exempt Conveyances | 1,262 | 1,319 | 1,340 | 1,377 |
| Number of Parcels Transferred | 2,564 | 2,730 | 2,900 | 3,343 |
| Number of Checks Issued | 23,587 | 21,061 | 24,897 | 24,710 |
| Treasurer | | | | |
| Number of Parcels Billed | 45,800 | 44,446 | 44,615 | 44,446 |
| Number of Parcels Collected | 41,800 | 43,490 | 40,490 | 40,840 |
| Return on Portfolio Percentage | 2.00 | 2.84 | 4.29 | 5.33 |
| Prosecuting Attorney | | | | |
| Number of Cases - Criminal | 385 | 454 | 616 | 622 |
| Board of Elections | | | | |
| Number of Registered Voters | 53,980 | 55,277 | 55,185 | 51,775 |
| Number of Voters Last General Election | 29,466 | 26,342 | 41,729 | 22,109 |
| Percentage of Register Voters that Voted | 55 | 48 | 76 | 43 |
| Recorder | | | | |
| Number of Deeds Filed | 2,460 | 2,497 | 3,429 | 3,749 |
| Number of Mortgages Filed | 2,540 | 2,981 | 2,846 | 4,033 |
| Number of Military Discharges Filed | 71 | 68 | 70 | 80 |
| Judicial | | | | |
| Common Pleas | | | | |
| Number of Civil Cases Filed | 1,550 | 1,766 | 1,170 | 1,233 |
| Number of Criminal Cases Filed | 419 | 766 | 768 | 726 |
| Number of Domestic Cases Filed | 455 | 624 | 369 | 417 |
| Number of Civil Stalking Protection Orders | 120 | 177 | 64 | 37 |
| Probate Court | | | | |
| Number of Civil Cases Filed | 1,153 | 1,156 | 1,167 | 1,203 |
| Clerk of Courts | | | | |
| Number of Civil Cases Filed | 1,067 | 1,105 | 1,156 | 1,096 |
| Number of Criminal Cases Filed | 460 | 529 | 705 | 767 |
| County Court | | | | |
| Number of Civil Cases Filed | 254 | 267 | N/A | N/A |
| Number of Criminal Cases Filed | 421 | 445 | N/A | N/A |
| Number of Small Claims Cases Filed | 31 | 28 | N/A | N/A |
| Number of Traffic Cases | 6,322 | 6,341 | N/A | N/A |
| Huron Municipal Court | | | | |
| Number of Civil Cases Filed | 236 | 259 | 260 | 206 |
| Number of Criminal Cases Filed | 577 | 649 | 756 | 595 |
| Number of Small Claims Cases Filed | 36 | 33 | 117 | 79 |
| Number of Traffic Cases | 2,397 | 2,454 | 2,307 | 2,617 |
| Sandusky Municipal Court | | | | |
| Number of Civil Cases Filed | 2,180 | 2,512 | 2,631 | 2,466 |
| Number of Criminal Cases Filed | 10,295 | 14,560 | 15,367 | 12,052 |
| Number of Small Claims Cases Filed | 548 | 649 | 645 | 631 |
| Vermilion Municipal Court | | | | |
| Number of Civil Cases Filed | 539 | 523 | 523 | 499 |
| Number of Criminal Cases Filed | 732 | 780 | 823 | 727 |
| Number of Small Claims Cases Filed | 38 | 52 | 73 | 45 |
| Number of Traffic Cases | 3,283 | 2,642 | 3,053 | 2,983 |
| Adult Probation | | | | |
| Average Daily Case Load Per Officer | 140 | 140 | 130 | 110 |
| Average Number of Supervised Offenders | 891 | 972 | 950 | 830 |

| 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|---------|---------|---------|---------|---------|---------|
| 611 | 525 | 592 | 440 | 525 | 622 |
| 58 | 69 | 69 | 61 | 57 | 69 |
| 29 | 19 | N/A | 24 | N/A | 32 |
| 12,609 | 15,077 | 6,415 | 6,622 | 6,690 | 7,169 |
| 400 | 400 | 400 | 400 | 400 | 400 |
| 38 | 37 | 37 | 37 | 37 | 36 |
| 611,445 | 608,745 | 608,745 | 608,745 | 608,745 | 570,704 |
| 2,051 | 2,112 | 2,013 | 1,962 | 2,015 | 1,946 |
| 1,669 | 1,624 | 1,738 | 1,717 | 1,729 | 1,628 |
| 3,621 | 3,885 | 3,907 | N/A | N/A | N/A |
| 24,767 | 23,133 | 26,884 | 30,324 | 30,558 | 30,791 |
| 44,394 | 44,057 | 43,786 | 43,319 | 43,050 | 42,731 |
| 40,100 | 39,900 | 40,000 | 39,680 | 39,820 | 39,700 |
| 4.29 | 2.73 | 1.54 | 1.90 | 1.92 | 4.18 |
| 684 | 535 | 549 | 483 | 466 | 467 |
| 51,017 | 54,478 | 55,517 | 50,561 | 51,523 | 55,160 |
| 31,216 | 25,366 | 40,551 | 22,407 | 25,581 | 18,224 |
| 61 | 47 | 73 | 44 | 50 | 33 |
| 4,156 | 4,387 | 4,444 | 4,410 | 4,330 | 4,195 |
| 4,720 | 5,496 | 5,670 | 8,321 | 7,234 | 6,430 |
| 74 | 81 | 72 | 103 | 88 | 102 |
| 1,415 | 1,382 | 875 | 768 | 571 | 668 |
| 722 | 647 | 643 | 551 | 563 | 545 |
| 15 | 15 | N/A | N/A | N/A | N/A |
| 14 | 19 | N/A | N/A | N/A | N/A |
| 1,154 | 1,303 | 1,243 | 1,264 | 1,330 | 1,353 |
| 1,033 | 942 | 875 | 768 | 751 | 668 |
| 785 | 663 | 643 | 552 | 563 | 545 |
| 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 |
| 173 | 182 | 332 | 269 | 187 | 341 |
| 671 | 748 | 800 | 737 | 598 | 580 |
| 233 | 118 | N/A | N/A | N/A | N/A |
| 2,916 | 3,339 | 3,642 | 4,385 | 4,246 | 3,143 |
| 2,037 | 2,147 | 1,978 | 1,928 | 1,363 | 1,569 |
| 10,915 | 11,311 | 11,955 | 12,783 | 12,812 | 13,742 |
| 853 | 830 | 753 | 787 | 1,547 | 1,412 |
| 434 | 401 | 485 | 490 | 447 | 334 |
| 722 | 708 | 886 | 773 | 825 | 815 |
| 81 | 58 | 81 | 85 | 88 | 72 |
| 2,904 | 3,354 | 3,161 | 3,290 | 4,029 | 3,873 |
| 100 | 100 | N/A | N/A | N/A | N/A |
| 800 | 740 | N/A | N/A | N/A | N/A |

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

| | 2010 | 2009 | 2008 | 2007 |
|---|--------------|--------------|--------------|--------------|
| Juvenile Court | | | | |
| Number of Adjudged Delinquent Cases Filed | 1,356 | 1,521 | 1,510 | 1,656 |
| Law Library | | | | |
| Number of Volumes in Collection | 20,254 | 19,290 | 18,371 | 17,836 |
| Public Safety | | | | |
| Juvenile Detention Facility | | | | |
| Average Daily Center Census | 24 | 25 | 22 | 23 |
| Sheriff | | | | |
| Jail Operation | | | | |
| Average Daily Jail Census | 106 | 114 | 121 | 116 |
| Prisoners Booked | 3,870 | 4,285 | 4,428 | 4,603 |
| Prisoners Released | 3,773 | 4,294 | 1,196 | 4,587 |
| Out of County Bed Dayes Used | N/A | 391 | 3,311 | 1,012 |
| Enforcement | | | | |
| Number of Incidents Reported | 14,503 | 14,788 | 16,019 | 15,865 |
| Number of Citations Reported | 1,265 | 1,346 | 1,645 | 2,074 |
| Number of Papers Served | 4,755 | 5,856 | 5,857 | 5,691 |
| Number of Telephone Calls | 71,358 | N/A | 70,667 | 77,205 |
| Number of Transport Hours | 3,328 | 4,160 | 4,160 | 4,160 |
| Number of Court Security Hours | 4,992 | 6,240 | 6,240 | 6,240 |
| Coroner | | | | |
| Number of Cases Investigated | 103 | 103 | 46 | 51 |
| Number of Autopsies Performed | 79 | 39 | 46 | 32 |
| Emergency Management | | | | |
| Number of Emergency Responses | 21 | 42 | 34 | 52 |
| Public Works | | | | |
| Engineer | | | | |
| Miles of Roads Resurfaced | 3 | 4 | 4 | 3 |
| Miles of Roads With Chip Seal | 26 | 68 | 80 | 48 |
| Number of Bridges Replaced/Improved | 5 | 23 | 2 | 8 |
| Number of Culverts Replaced | 4 | 12 | 5 | 4 |
| Health | | | | |
| Developmental Disabilities | | | | |
| Number of Clients Enrolled - Children | 327 | 257 | 247 | 210 |
| Number of Clients Enrolled - Early Interventior | 127 | 106 | 97 | 87 |
| Number of Clients Enrolled - Preschool | 51 | 39 | 39 | 43 |
| Number of Clients Enrolled - School Age | 149 | 112 | 111 | 80 |
| Number of Clients Enrolled - Adults | 229 | 219 | 212 | 212 |
| Human Services | | | | |
| Veteran Services | | | | |
| Number of Clients Served | 196 | 190 | 201 | 174 |
| Amount of Benefits Paid to County Residents | \$205,339 | \$207,927 | \$206,649 | \$165,397 |
| Jobs and Family Services | | | | |
| Average Client Count - Food Stamps | 474 | 4,835 | 3,338 | 152 |
| Average Client Count - Day Care | 800 | 664 | 628 | 521 |
| Average Client Count - WIA | 683 | 1,622 | 65 | 62 |
| Average Client Count - Heating Assistance | N/A | N/A | N/A | 46 |
| Average Client Count - Job Placement | 614 | 258 | 84 | 101 |
| Children's Services | | | | |
| Average Client Count - Foster Care | 60 | 90 | 110 | 115 |
| Average Client Count - Adoption | 3 | 6 | 4 | 4 |
| Child Support Enforcement Agency | | | | |
| Total Child Support Collected | \$15,665,984 | \$16,070,144 | \$16,771,324 | \$16,544,083 |
| Percentage Collected | 68 | 69 | 70 | 70 |

| 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 1,636 | 1,502 | 1,671 | 1,689 | 1,863 | 1,991 |
| N/A | N/A | N/A | N/A | N/A | N/A |
| 23 | 20 | 22 | 15 | 15 | 18 |
| 98 | 93 | 96 | 93 | 102 | 136 |
| 4,277 | 4,494 | 4,519 | 4,148 | 4,422 | 4,272 |
| 4,298 | 4,477 | 4,506 | N/A | 4,451 | 4,305 |
| N/A | N/A | N/A | N/A | 153 | 280 |
| 17,410 | 15,837 | 13,663 | 13,085 | 13,413 | 11,166 |
| 2,471 | 2,003 | 1,734 | 1,611 | 1,709 | N/A |
| 6,348 | 6,112 | 6,208 | 6,313 | 6,004 | 6,025 |
| 54,613 | 15,947 | 5,610 | 8,755 | 11,029 | 9,180 |
| 4,160 | 4,160 | 4,160 | 4,160 | 4,160 | 4,160 |
| 6,240 | 6,240 | 6,240 | 6,240 | 6,240 | 6,240 |
| 28 | 61 | N/A | N/A | N/A | N/A |
| 28 | 47 | N/A | N/A | N/A | N/A |
| 39 | 52 | 61 | 49 | 40 | 44 |
| 13 | 9 | 6 | 9 | 9 | 10 |
| 44 | N/A | N/A | N/A | N/A | N/A |
| 12 | 9 | 4 | 2 | N/A | 4 |
| 3 | 1 | 3 | 2 | 1 | 3 |
| 315 | 334 | 278 | 266 | 256 | 227 |
| 76 | 90 | 70 | 69 | 75 | 68 |
| 104 | 108 | 85 | 94 | 82 | 83 |
| 135 | 136 | 123 | 103 | 99 | 76 |
| 221 | 237 | 216 | 212 | 193 | 143 |
| 172 | 183 | 194 | 219 | 199 | 206 |
| \$181,825 | \$170,310 | \$206,973 | \$207,898 | \$139,227 | \$178,994 |
| 196 | 204 | 200 | 198 | 189 | 175 |
| 437 | 400 | 358 | 485 | 497 | N/A |
| 73 | 93 | 54 | 106 | 39 | 25 |
| 7 | 44 | 32 | 16 | 6 | N/A |
| 88 | 214 | 79 | 135 | 21 | N/A |
| 103 | 193 | 164 | N/A | 150 | 164 |
| 5 | 19 | 5 | 2 | 7 | N/A |
| \$16,859,318 | \$17,019,350 | \$17,053,902 | \$16,561,054 | \$16,233,877 | \$15,843,769 |
| 68 | 67 | 66 | 64 | 63 | N/A |

(continued)

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

| | 2010 | 2009 | 2008 | 2007 |
|---|-----------|-----------|-----------|--------|
| Economic Development | | | | |
| CHIP Number of Projects | N/A | N/A | 12 | 11 |
| CDBG Number of Projects | 5 | 6 | 5 | 4 |
| Number of Related Infrastructure Projects | 1 | 4 | N/A | 1 |
| Sewer District | | | | |
| Average Daily Sewage Treated | 1,709,234 | 1,610,300 | 2,105,000 | 1,747 |
| Number of Tap-Ins | 50 | 21 | 33 | 81 |
| Number of Customers | 9,708 | 9,698 | 9,686 | 9,653 |
| Water District | | | | |
| Average Daily Water Treated | N/A | N/A | N/A | N/A |
| Average Daily Water Billed | 4,383,562 | N/A | N/A | N/A |
| Number of Tap-Ins | 66 | 93 | 86 | 113 |
| Number of Customers | 10,483 | 10,450 | 10,333 | 10,247 |
| Care Facility | | | | |
| Private Pay Average Daily Census | 16 | N/A | N/A | N/A |
| Medicare Average Daily Census | 5 | N/A | N/A | N/A |
| Medicare Managed Care Average Daily Census | 2 | N/A | N/A | N/A |
| Medicaid Average Daily Census | 78 | N/A | N/A | N/A |
| Hospice Average Daily Census | 9 | N/A | N/A | N/A |
| Conservation and Recreation - Erie Metroparks | | | | |
| Number of Parks | 10 | 10 | 10 | 10 |

Source: Erie County Departments and Offices

| 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|-------|-------|------|------|------|------|
| 8 | 9 | 8 | 11 | 12 | 15 |
| 6 | 5 | 7 | 5 | 5 | 6 |
| 5 | 3 | 5 | 4 | 4 | 5 |
| N/A | N/A | N/A | N/A | N/A | N/A |
| 253 | 145 | 259 | 132 | N/A | N/A |
| 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 | N/A |
| 215 | 199 | N/A | N/A | N/A | N/A |
| 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 | N/A |
| 10 | 9 | 9 | 8 | 7 | 6 |

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

| | 2010 | 2009 | 2008 | 2007 | 2006 |
|---|--------|--------|--------|--------|--------|
| 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 | 2,520 | 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 | 1,104 | 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 | 35 | 35 | 35 | 35 | 35 |
| Jail Capacity | 106 | 106 | 106 | 88 | 88 |
| Detention Center Capacity | 36 | 36 | 36 | 36 | 14 |
| 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 | 129 |
| Number of Culverts | 716 | 655 | 863 | 859 | 855 |
| Vehicles | 29 | 30 | 30 | 32 | 31 |
| Health | | | | | |
| Developmental Disabilities Buildings | 2 | 2 | 2 | 2 | 2 |
| Developmental Disabilities Buses and Vans | 18 | 16 | 18 | 19 | 19 |
| Human Services | | | | | |
| Job and Family Services Vehicles | 8 | 8 | 8 | 8 | 8 |
| Veterans Services Vehicles | 2 | 2 | 2 | 1 | 1 |
| Conservation and Recreation | | | | | |
| Number of Parks | 10 | 10 | 10 | 10 | 10 |
| Sewer | | | | | |
| Number of Treatment Facilities | 4 | 4 | 4 | 4 | 4 |
| Number of Pumping Stations | 37 | 37 | 37 | 37 | 38 |
| Total Lines (in miles) | 132 | 132 | 132 | 132 | 147 |
| Water | | | | | |
| Total Lines (in miles) | 311 | 311 | 311 | 311 | 320 |

Source: Erie County

| 2005 | 2004 | 2003 | 2002 | 2001 |
|--------|--------|--------|--------|--------|
| 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 |
| 2 | 1 | 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 |
| 33 | 34 | 30 | 34 | 45 |
| 88 | 88 | 88 | 88 | 88 |
| 14 | 14 | 14 | 14 | 14 |
| 1 | 1 | 1 | 1 | 1 |
| 140 | 140 | 142 | 142 | 143 |
| 129 | 129 | 125 | 125 | 125 |
| 854 | 852 | 850 | 850 | 849 |
| 31 | 33 | 38 | 38 | 36 |
| 2 | 2 | 2 | 2 | 2 |
| 13 | 13 | 12 | 12 | 12 |
| 7 | 7 | 7 | 6 | 5 |
| 1 | 1 | 1 | 1 | 1 |
| 9 | 9 | 8 | 7 | 6 |
| 4 | 4 | 4 | 4 | 4 |
| 38 | 38 | 38 | 38 | 38 |
| 145 | 143 | 140 | 140 | 138 |
| 316 | 312 | N/A | N/A | N/A |

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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
NOVEMBER 10, 2011