

ERIE COUNTY
Sandusky, Ohio

REPORTS ISSUED PURSUANT TO
THE OMB CIRCULAR A-133
December 31, 2009



Dave Yost • Auditor of State

January 18, 2011

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 10, 2011. Thus, I am certifying this audit report for release under the signature of my predecessor.

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

DAVE YOST
Auditor of State

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Mary Taylor, CPA
Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Erie County prepared by Clifton Gunderson LLP, for the audit period January 1, 2009 through December 31, 2009. 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

January 6, 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, Ohio (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 15, 2010. 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 entity'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 would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, 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 2009-1 and 2009-2 in the accompanying schedule of findings and questioned costs and responses to be material weaknesses in internal control over financial reporting.

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 November 15, 2010.

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

December 10, 2010
Toledo, Ohio

**Independent Auditor's Report on Compliance with Requirements
Applicable to 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 the compliance of Erie County, Ohio (the County) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. 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, 2009. 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 2009-4, 2009-6, 2009-8, 2009-11 and 2009-12.

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.

Internal Control over Compliance, Continued

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 the entity's internal control that might be significant deficiencies or material weaknesses as defined below. 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 2009-3 and 2009-5 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 2009-7, 2009-8, 2009-9, 2009-10, and 2009-12 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, 2009, and have issued our report thereon dated November 15, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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 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 Henderson LLP

Toledo, Ohio
December 10, 2010 except for the Schedule of
Expenditures of Federal Awards, as to
which the date is November 15, 2010

ERIE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2009

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:			
Food Distribution – Commodities	10.550	222-1652	\$ 682
National School Lunch Program	10.555	605961-LLP4-2009/2010	1,334
SNAP Cluster:			
FAET – 100%	10.561	JFSFF110-3840-100%	13,502
Food Assistance	10.561	JFSFFB10-GRF-50%-3840-50%	459,093
ARRA – Food Stamp Stimulus	10.561	JFSFFB09S-3840-100%	34,010
Total SNAP Cluster			<u>506,605</u>
Passed Through Ohio Department of Education:			
Food Distribution	10.550	222-1652	2,197
Nutrition Cluster:			
School Breakfast Program	10.553	074740-05PU	15,487
School Breakfast Program	10.553	074740-05PU	15,579
National School Lunch Program	10.555	074740-LLP4	23,822
National School Lunch Program	10.555	074740-LLP4	23,817
School Snack Program	10.555		5,577
School Snack Program	10.555		5,604
Total Nutrition Cluster			<u>89,886</u>
Total U.S. Department of Agriculture			<u><u>\$ 600,704</u></u>
U.S. Department of Housing and Urban Development			
Lead Based Paint	14.900	OHLHB0.98-08	\$ 367,770
Passed through the Ohio Department of Development:			
CDBG	14.228	B-F-07-021-1	49,754
CDBG	14.228	B-F-08-021-1	120,831
CDBG-NSP	14.228	B-Z-08-021-1	18,409
Community Housing Improvement Program	14.228	B-C-06-021-1	135
Sub-Total CFDA 14.228			<u>189,129</u>
Total U.S. Department of Housing and Urban Development			<u><u>\$ 556,899</u></u>
U.S. Department of Justice			
Passed through the Ohio Attorney General's Office:			
VAWA: DV Advocacy and Awareness	16.582	2006-WF-VA5-8114A	\$ 4,367
VAWA: DV Advocacy and Awareness	16.582	2008-WF-VA5-8114	37,214
VOCA: 2008-2009	16.582	2008-VAGENE-046	72,865
SVAA: 2008-2009	16.582	2008-SAGENE-046	8,119
VOCA: 2009-2010	16.582	2010-VAGENE-046	17,662
SVAA: 2009-2010	16.582	2010-SAGENE-046	1,741
Sub-Total CFDA 16.582			<u>141,968</u>
Passed through the Ohio Office of Criminal Justice Services:			
Wraparound Service Coordination	16.541	2007-DD-BX-0137	278,185
ARRA – Edward Byrne Memorial Justice Assistance Grant	16.804	2009-SB-B9-0110	141,949
EHOVE Student Resource Officer	16.738	2005-JG-B01-6416A	36,000
ARRA – Northwest Regionalized Info System Phase II	16.738	2009-DJ-BX-0273	34,155
Sub-Total CFDA 16.738			<u>70,155</u>
Total U.S. Department of Justice			<u><u>\$ 632,257</u></u>

ERIE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2009

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 Ohio Department of Job and Family Services:			
ESAA	93.556		\$ 34,063
Temporary Assistance for Needy Families	93.558		1,907,354
Title IV B	93.645	JFSFCW10-3270	54,497
Title XX Block Grant	93.667		716,168
Child Abuse Neglect Prevention Month	93.669	JFSFSFO-1980-100%	1,951
Federal Chaffee	93.674	JFSFIL10-3980	9,272
Child Support Enforcement	93.563	JFSFCS09-3970	465,807
ARRA - Child Support Enforcement	93.563	JFSFCS09S-3970	352,379
Sub-Total CFDA 93.563			<u>818,186</u>
IV-E Admin and Training	93.658	JFSFFC10-3980	523,263
ARRA – Title IV-E	93.658		113,356
Sub-Total CFDA 93.658			<u>636,619</u>
Non-recurring Adoption	93.659	JFSAA10-GRF	135,436
Adopt Ohio Kids	93.659	JFSFTF09-3V60-100%	10,791
Sub-Total CFDA 93.659			<u>146,227</u>
Employment Service Cluster:			
One Stop Resource	17.207		7,700
Disabled Veterans' Outreach Program	17.801		2,122
Local Veterans' Employment Representative Program	17.804		100
Total Employment Service Cluster			<u>9,922</u>
Child Care Cluster			
Child Care Services	93.575	JFSFCD09-3H70-100%	23,651
Child Care Services	93.596	JFSFCM10-3H70-100%	2,633,316
ARRA – CCDF	93.713	JFSFCD09S-3H70	629,456
Total Child Care Cluster			<u>3,286,423</u>
Medicaid Cluster			
Medicaid Child Welfare Related	93.778	JFSFMP10-3F00	16,357
Medicaid – NET Program	93.778	JFSFMT09	17,842
Medicaid – NET Program	93.778	JFSFMT10	7,651
Medicaid	93.778	JFSFMT09	245,410
Medicaid	93.778	JFSFMT10	94,133
Total Medicaid Cluster			<u>381,393</u>
Passed Through Area 7 Work Force Investment Board:			
Workforce Investment Act Cluster:			
WIA Adult Program	17.258		210,135
ARRA – WIA Adult Program	17.258		60,805
WIA Statewide Sharing	17.258		40
WIA Youth Activities	17.259		180,049
ARRA – WIA Youth Activities	17.259		258,841
WIA Dislocated Workers	17.260		686,622
ARRA – WIA Dislocated Workers	17.260		149,149
Total Workforce Investment Act Cluster			<u>1,545,641</u>
Total U.S. Department of Labor			<u><u>\$ 9,547,716</u></u>

ERIE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2009

Federal Grantor/PassThrough Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Passed through Ohio Department of Transportation: Safety Study	20.205	ERI CR 00007 00.90	\$ 598,318
Total U.S. Department of Transportation			<u>\$ 598,318</u>
U.S. Department of Health and Human Services			
Passed through the Ohio Department of Health: HMG Part C	84.181	22-1-003-1-EC-09/10	\$ 65,307
ARRA – HMG	84.393A	02210021HA0110	9,232
Temporary Assistance for Needy Families	93.558	FY09	144,168
Passed through the Ohio Department of Human Services: Title XX Block Grant	93.667		71,121
ARRA – Medicaid Enhanced FMAP	93.778	CN: 2200013	57,474
Total U.S. Department of Health and Human Services			<u>\$ 347,302</u>
U.S. Election Assistance Commission			
Passed through the Ohio Secretary of State: HAVA Title II, 251 (Pollworker Training)	90.401		\$ 635
			<u>\$ 635</u>
U.S. Department of Homeland Security			
Passed through the Ohio Emergency Management Agency Northern Border Initiative	97.067	2007-GE-T7-0030	\$ 15,800
Total U.S. Department of Homeland Security			<u>\$ 15,800</u>
Total Expenditure of Federal Awards			<u>\$ 12,299,631</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, 2009

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, 2009, the gross amount of loans outstanding under this program was \$236,307.

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:	<u>Unqualified</u>	
Internal control over financial reporting:		
• Material weakness(es) identified?	<u> X </u> yes	_____ no
• Significant deficiency(s) identified that are not considered to be material weaknesses?	_____ yes	<u> X </u> none reported
Noncompliance material to financial statements noted?	_____ yes	<u> X </u> no

Federal Awards

Internal control over major programs:		
• Material weakness(es) identified?	<u> X </u> yes	_____ no
• Significant deficiency(s) identified that are not considered to be material weakness(es)?	<u> X </u> yes	_____ none reported

Type of auditor's report issued on compliance for major programs:	<u>Unqualified</u>
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Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	<u> X </u> yes	_____ no
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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
16.804	Edward Byrne Memorial Justice Assistance Grant
20.205	Highway Planning and Construction
93.558	* Temporary Assistance for Needy Families
93.563	* Child Support Enforcement
93.575, 93.596 and 93.713	* CCDF Cluster
93.658	* Foster Care Title IV-E
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: \$ 368,889

Auditee qualified as low-risk auditee?	_____ yes	<u> X </u> no
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**ERIE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Section II – Financial Statement Findings

Reference 2009-1 – 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, 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. 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

The County was denied funds that could have been available for use to pay for appropriate County costs. 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 2009-2 – 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 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.

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 accounts be reviewed for accuracy and that they are recorded in the proper fund. Also, as a new fixed asset policy has been established, we recommend that the County assess how to apply the policy to both current and future capital assets.

County Response

The County had their 2009 financials converted to GAAP by a new third party, Local Government Services. They GAAP conversion was performed differently than it had been in the past, and LGS found entries that should have been made in 2008 that were not found by the previous GAAP converter.

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

Section III – Federal Award Findings and Questioned Costs

Reference 2009-3 – 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 \$130,207.
- Medicaid - Enhanced FMAP Program (CFDA 93.778): Expenditures were not properly reported on the SEFA in the correct year causing an overstatement of \$16,154.
- Medicaid - NET Program (CFDA 93.778): Program expenditures were not reported on the SEFA causing an understatement of \$56,823.
- Foster Care Title IV-E (CFDA 93.658): Expenditures included the 2.5% administrative fee paid to the State causing an overstatement of \$2,525.
- Adoption Assistance (CFDA 93.659): Expenditures included the 2.5% administrative fee paid to the State and other State and Local expenditures causing an overstatement of \$22,675.
- HAVA Title II (CFDA 90.401): Program expenditures were not reported on the SEFA causing an understatement of \$635.

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

Reference 2009-3 – 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 completion of the schedule of federal expenditures requires the cooperation of many departments. Two large departments that have significant federal expenditures are Job and Family Services, and the Board of Developmental Disabilities. The Auditor's office does not have knowledge of their intricate financial systems. They have financial managers that are in charge of ensuring federal monies are properly reported. The Auditor's office cannot itself provide training to either of these departments. We can only encourage communication with their federal providers to ensure federal expenditures are correctly reported.

Also, this was the first year that our Erie County Department of Job and Family Services (ECJFS) was required to report all of their federal expenditures. The Ohio Department of Job and Family Services (ODJFS) had assured ECJFS that the CFDA Report in our new fiscal system was all inclusive of what needed to be reported on the SEFA. However, that was not the case as we discovered there were federal expenditures improperly excluded in the report, some local expenditures were included that should not have been included, and some of the CFDA numbers were incorrect. The fiscal staff at ODJFS acknowledged that these reports were not totally accurate and should only be used as a tool. With this knowledge we have obtained and changes we have implemented, future reporting will be accurate.

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

Section III – Federal Award Findings and Questioned Costs

Reference 2009-4 – Reporting

All Federal Grants

Criteria

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 issuance was delayed due to the forensic accounting procedures described in Finding 2009-1.

Condition

The reporting package, which includes the single audit reports, was submitted to the Federal Audit Clearinghouse in December 2010.

Questioned Costs

None.

Effect

The County is not in compliance with reporting requirements.

County's Response

Due to the special audit not getting released until 9/30/10, our auditors were not able to complete the A-133 audit until after the deadline. There was unfortunately nothing the County could do to meet this deadline.

Reference 2009-5 – Cash Management

All Federal Grants

See details at finding 2009-1 in Section II – Financial Statement Findings.

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

Section III – Federal Award Findings and Questioned Costs

Reference 2009-6 – 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 9, "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 the assets in question on a program basis, the following programs reflected question cost exceeding \$10,000 in 2009:

- CFDA 93.558: TANF - \$10,300
- CFDA 93.563: Child Support Enforcement - \$10,220

Prior to 2009 the likely questioned cost far exceeds \$10,000 based on the length in time in which JFS has been accelerating expenditures related to the Health Building.

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

Section III – Federal Award Findings and Questioned Costs

Reference 2009-6 – 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

In the future, 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

In the future, the County will correct the charges to the allowable amount.

Reference 2009-7 – Allowable Activities/Costs

Passed-through the Ohio Department of Jobs and Family Services
Programs administered by the Erie County Department of Jobs and Family Services
CFDA – Page 8, "Identification of Major Programs" Section

Criteria

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.

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

Section III – Federal Award Findings and Questioned Costs

Reference 2009-7 – Allowable Activities/Costs, Continued

Condition

- 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.

Questioned Costs

None.

Effect

The RMS Observation Form may not be completed correctly and could contain errors that would go undetected, causing costs to be allocated incorrectly within the cost pool to the federal programs included under the respective cost pool.

Recommendation

Management should emphasize to the observers of the control group for the RMS testing that they need to initial the observation form to evidence their review and compliance with the control group requirements stipulated by the ODJFS. In addition, any alterations made to the form after being completed should be initialed by the preparer.

County's Response

This County will ensure observers will initial all observation forms in the future. For Social Services, during the times that a caseworker is in the field during the observation moment, the supervisor will sign off on the form as they can verify that the work was actually being performed.

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

Section III – Federal Award Findings and Questioned Costs

Reference 2009-8 – Cash Management

Passed-through the Ohio Department of Jobs and Family Services
Programs administered by the Erie County Department of Jobs and Family Services
CFDA – Page 8, "Identification of Major Programs" Section

Criteria

The County must have a system in place sufficient to minimize the time elapsing between drawdown and disbursements. Analysis should include interest earned on Federal cash draws that may be required to be returned to the appropriate awarding agency.

Condition

There is no formal review of the cash flow position, including potential interest earned on Federal Advances received.

Questioned Costs

None.

Effect

Noncompliance with federal requirements may have an impact on the funding provided to the County.

Recommendation

Develop and document a formal review process for cash flow analysis on advances and utilize and or develop a tool to recognize any potential interest earned that is required to be remitted back to the funding agency.

County's Response

This County does formally review cash flow position. However, in the past ODJFS had always calculated the interest for the counties. With the start of the new fiscal system, those reports were no longer calculated by ODJFS. This County will ensure interest will be calculated in the future.

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

Section III – Federal Award Findings and Questioned Costs

Reference 2009-9 – Allowable Costs/Cost Principles

Passed-through the Ohio Department of Jobs and Family Services
Programs administered by the Erie County Department of Jobs and Family Services
CFDA – Page 8, "Identification of Major Programs" Section

Criteria

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.

Condition

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.

Questioned Costs

Interest expense based on the rate implicit in the lease less the interest expense based upon the interest rate at which the County was able to borrow money during 2007 exceeded \$10,000 over the term of the lease. When allocated to the different programs through the cost allocation process no program on an individual basis exceeded the \$10,000 threshold.

Effect

The County was overpaying for its leased imaging equipment due to the unreasonable interest rate implicit in the lease agreement.

Recommendation

We recommend that the County more thoroughly review the terms of a lease before signing any leases, particularly with regard to the imputed interest rate and lease payments, and ensure that leasing the asset is financially better than purchasing the asset for cash or using another method of financing.

County's Response

This County will more thoroughly review any lease agreements entered into in the future for excessive interest costs.

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

Section III – Federal Award Findings and Questioned Costs

Reference 2009-10 – 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 8, “Identification of Major Programs” Section

Criteria

Circular A-87, Section 11: Depreciation and use allowances are means of allocating the cost of fixed assets to periods benefiting from asset use.

Condition

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.

This is the same lease arrangement as reported under Finding 2009-9.

Questioned Costs

None.

Effect

Understatement of fixed assets, accumulated depreciation, and depreciation expense. Because the lease was treated as an operating lease rather than a capital lease, rental expense was recorded for the full lease payment rather than the asset being capitalized and depreciated over the lease period and interest expense imputed in the lease being separately charged.

Recommendation

We recommend that the County ensure that all capital leases are properly identified, capitalized, and depreciated.

County’s Response

This County will ensure that all capital leases are properly identified, capitalized and depreciated in the future.

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

Section III – Federal Award Findings and Questioned Costs

Reference 2009-11 – Reporting

Passed-through the Ohio Attorney General's Office
Northwest Regionalized Information System (Edward Byrne Memorial Justice Assistance Grant)
CFDA 16.804

Criteria

The Recovery Act Report (OMB 1512) is required to be submitted within 10 days of the end of each quarter.

Condition

The Recovery Act Report (OMB 1512) was not submitted by the deadline of 10 days for the first quarter of 2010.

Questioned Costs

None.

Effect

Noncompliance with the required reporting requirements could impact the federal funding received related to the federal program.

Recommendation

The Sheriff's 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.

County's Response

The Erie County Sheriff's Office strives to remain compliant with all reporting of federal and state grants and is proud of its past compliance. As it pertains to the BJA grant 2009-SB-B9-0110, three reports were required to be submitted via the following channels: the BJA Performance Measurement Tools, Federal Reporting.gov and the Grants Management System.

The Federal Reporting report was due to be completed electronically via the WEB by April 10, 2010. This report was submitted five (5) days past the deadline on April 15, 2010. The Administrative Captain takes responsibility for not having this report submitted in a timely manner and offers no excuse for the five (5) day late report.

The Administrative Captain will now establish controls to prevent this from occurring in the future as follows. For these grants, e-mail reminders are sent to all grant recipients that the reports are coming due. In the past these e-mails would be filed with the grant documents as they were received and filed. In the future these e-mail reminders will be posted openly in the Administrative Captains office until such time the reports are submitted thus eliminating the chance of the reminder being not complied with.

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

Section III – Federal Award Findings and Questioned Costs

Reference 2009-12 – 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 2009, 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

In the future, this County will ensure that the 4282 report is submitted timely. Also, the preparer and the reviewer will both sign off on the report prior to submission to the state.

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

Reference 2008-1 – Bank Reconciliations

The timely preparation of bank reconciliations is a key component of internal controls. Bank reconciliations were completed timely throughout 2008, but there were significant unreconciled differences in various months.

Status

This finding was not corrected until 2010. See Finding 2009-1.

Reference 2008-2 – Segregation of Duties

The Treasurer has the ability to authorize a transaction, write and sign a check, record an investment transaction and perform reconciliations. It was also noted that there has been no cross training on investments and that currently only the Treasurer has knowledge of the investment process. In addition, multiple DOES employees have access to customer receipts, local cash receipts, initiate billing, authorize credit memos, and perform reconciliations.

Status

This finding was corrected.

Reference 2008-3 – Adjusting Entry

During the 2008 cash to accrual conversion and Comprehensive Annual Financial Statement (CAFR) compilation, it was noted over \$3.4 million of sewer construction in progress costs were erroneously not reported in the 2007 CAFR. This oversight resulted in the correction of an error and the approximately \$3.4 million restatement of the beginning of year net assets for the sewer enterprise fund.

Status

This specific issue has been corrected, but there was still a finding related to the cash to accrual conversion. See Finding 2009-2.

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

Reference 2008-4 – Schedule of Expenditures of Federal Awards

The schedule of expenditures of federal awards 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

This finding was not corrected. See Finding 2009-3.

Reference 2008-5 – Cash Management

See details at finding 2008-1 in Section II – Financial Statement Findings.

Status

This finding was not corrected until 2010. See Finding 2009-1.

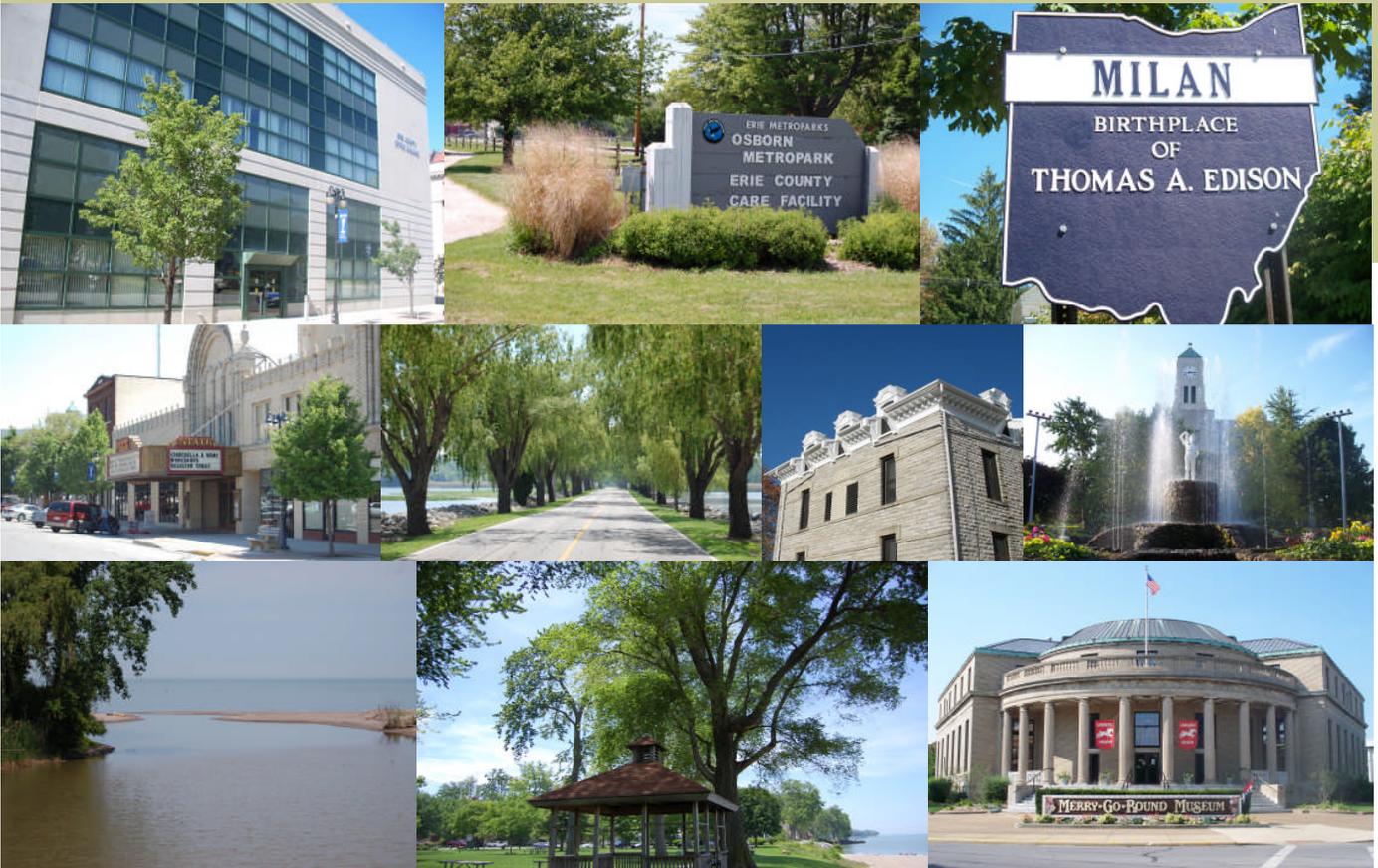
Reference 2008- 6 – Reporting

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 October 16, 2009.

Status

This finding has not been corrected. See Finding 2009-4.

ERIE COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED DECEMBER 31, 2009

**INTRODUCTORY
SECTION**

ERIE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2009

Prepared by the Erie County
Auditor's Office

Thomas J. Paul
County Auditor

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ERIE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

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THOMAS J. PAUL

Erie County Auditor

November 15, 2010

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, 2009. 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, 2009. 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 and are expected to cut an additional 10 percent during 2010. 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 third 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 325 percent, with reserves increasing from \$922,000 to \$4.2 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 2010 to be difficult with reductions in State funding, further erosion of investment income, and a decrease in sales tax collections. With this in mind, the County Commissioners used a very cautious and conservative approach in their planning for 2010.

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 Reinvestment and Recovery Act (ARRA) has helped to offset the cuts that flow through the State, but as those dry up in the coming years, the County will have to prepare for 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 will continue 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, 2008.

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,



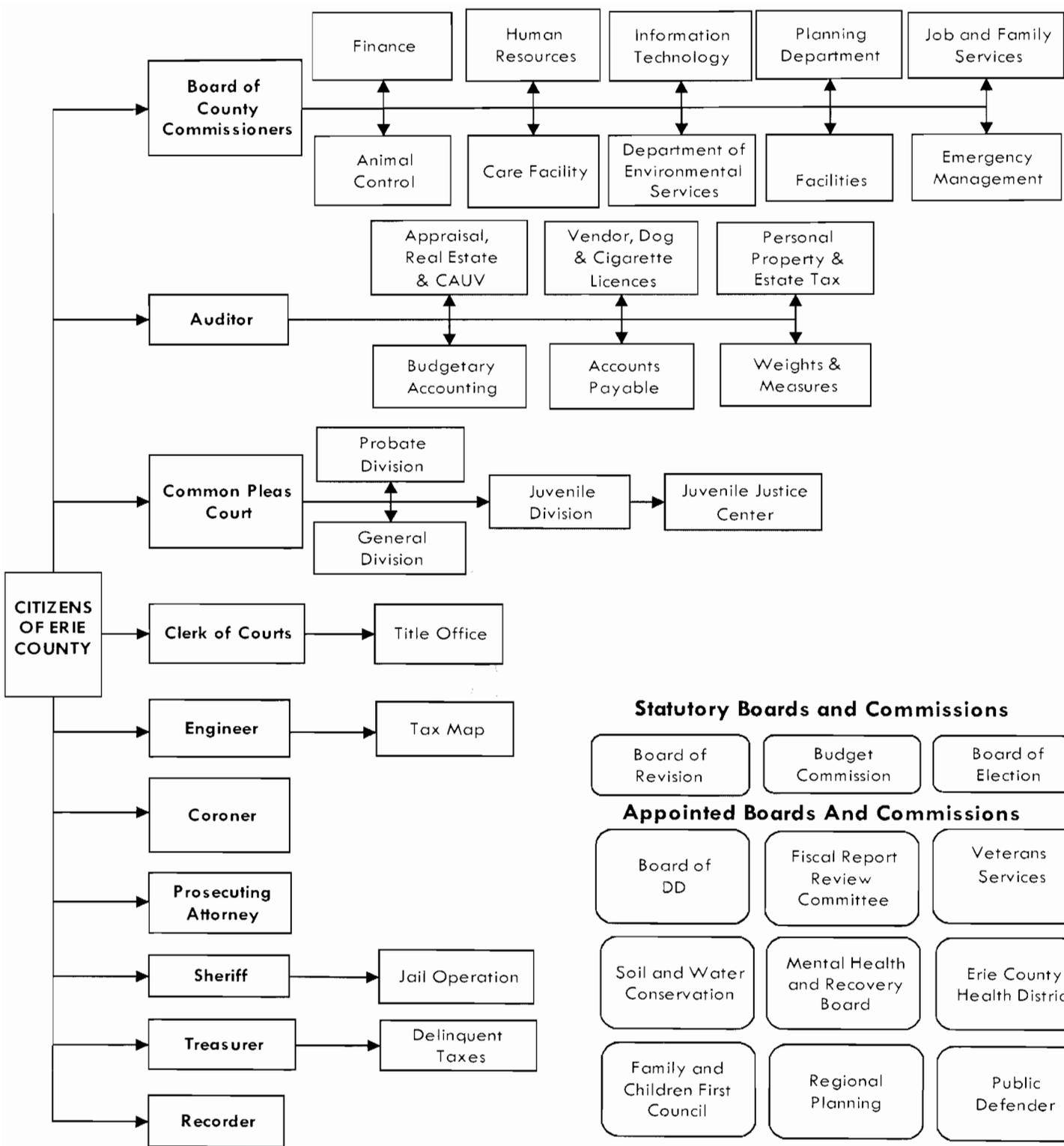
Thomas J. Paul
Erie County Auditor

ERIE COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2009

ELECTED OFFICIALS

Commissioner	Thomas M. Ferrell, Jr.
Commissioner	William Monaghan
Commissioner	Patrick Shenigo
Auditor	Thomas J. Paul
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, 2008

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 be "J.R. Emer".

President

A handwritten signature in black ink that reads "Jeffrey R. Emer".

Executive Director

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**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, 2009, 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 financials 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, 2009, 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 15, 2010 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 F-3 through F-10 is 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
November 15, 2010

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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, 2009. 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 to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2009 are as follows:

In total, the County's net assets increased less than 1 percent from the prior year; governmental activities net assets increased 4 percent and business-type activities decreased over 7 percent as both the Sewer and Landfill enterprise funds experienced a decrease.

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 2009. 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, 2009
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, 2009
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2009 and 2008.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<u>Assets</u>						
Current and Other Assets	\$51,840,516	\$53,637,119	\$18,396,416	\$18,799,351	\$70,236,932	\$72,436,470
Capital Assets, Net	68,144,024	67,358,467	119,992,014	122,320,068	188,136,038	189,678,535
Total Assets	<u>119,984,540</u>	<u>120,995,586</u>	<u>138,388,430</u>	<u>141,119,419</u>	<u>258,372,970</u>	<u>262,115,005</u>
<u>Liabilities</u>						
Current and Other Liabilities	16,615,813	19,374,068	1,289,858	2,253,294	17,905,671	21,627,362
Long-Term Liabilities	20,228,921	21,696,306	107,455,411	106,906,945	127,684,332	128,603,251
Total Liabilities	<u>36,844,734</u>	<u>41,070,374</u>	<u>108,745,269</u>	<u>109,160,239</u>	<u>145,590,003</u>	<u>150,230,613</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	47,905,108	45,457,937	39,826,483	39,377,790	87,731,591	84,835,727
Restricted	24,598,757	23,017,158	0	0	24,598,757	23,017,158
Unrestricted (Deficit)	10,635,941	11,450,117	(10,183,322)	(7,418,610)	452,619	4,031,507
Total Net Assets	<u>\$83,139,806</u>	<u>\$79,925,212</u>	<u>\$29,643,161</u>	<u>\$31,959,180</u>	<u>\$112,782,967</u>	<u>\$111,884,392</u>

With an overall change in net assets of 4 percent, and as demonstrated in the above table, there were few changes of significance for governmental activities. The most notable change for governmental activities was the decrease in current and other assets and primarily due to a reduction in the receivable for property taxes. This decrease is largely due to the State's elimination of tangible personal property taxes. As a substantial portion of this receivable is deferred, there was also a corresponding decrease in current and other liabilities.

For business-type activities, cash carryover spending in the Sewer and Landfill funds resulted in the decrease in unrestricted net assets. Although there was a sizable decrease in current and other liabilities, no one source for this decrease stands out as modest decreases occurred within a number of liability categories and the overall impact of these decreases on net assets was minimal.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Table 2 reflects the change in net assets for 2009 and 2008.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$11,241,377	\$10,544,953	\$26,578,569	\$26,150,708	\$37,819,946	\$36,695,661
Operating Grants, Contributions, and Interest	24,655,336	22,535,612	137,397	17,500	24,792,733	22,553,112
Capital Grants and Contributions	170,000	170,000	525,456	346,165	695,456	516,165
Total Program Revenues	<u>36,066,713</u>	<u>33,250,565</u>	<u>27,241,422</u>	<u>26,514,373</u>	<u>63,308,135</u>	<u>59,764,938</u>
General Revenues						
Property Taxes Levied for:						
General Operating	3,811,323	5,357,164	0	0	3,811,323	5,357,164
Developmental Disabilities	3,868,707	4,796,520	0	0	3,868,707	4,796,520
Senior Citizens	748,864	918,136	0	0	748,864	918,136
Payment in Lieu of Taxes	1,463,486	1,216,976	0	0	1,463,486	1,216,976
Permissive Sales Taxes	11,811,430	15,974,096	0	0	11,811,430	15,974,096
Grants and Entitlements	2,613,527	3,029,188	0	0	2,613,527	3,029,188
Interest	1,252,801	2,594,770	0	0	1,252,801	2,594,770
Other	1,370,190	647,105	24,152	184,612	1,394,342	831,717
Total General Revenues	<u>26,940,328</u>	<u>34,533,955</u>	<u>24,152</u>	<u>184,612</u>	<u>26,964,480</u>	<u>34,718,567</u>
Total Revenues	<u>63,007,041</u>	<u>67,784,520</u>	<u>27,265,574</u>	<u>26,698,985</u>	<u>90,272,615</u>	<u>94,483,505</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	13,394,587	14,555,386	0	0	13,394,587	14,555,386
Judicial	7,396,642	7,256,725	0	0	7,396,642	7,256,725
Internal Service Fund-External Portion	679,911	581,543	0	0	679,911	581,543
Public Safety	9,705,854	10,540,475	0	0	9,705,854	10,540,475
Public Works	4,279,304	6,185,722	0	0	4,279,304	6,185,722
Health	8,340,474	7,764,924	0	0	8,340,474	7,764,924
Human Services	14,269,060	15,944,134	0	0	14,269,060	15,944,134
Economic Development	716,727	509,497	0	0	716,727	509,497
Interest and Fiscal Charges	1,156,810	873,393	0	0	1,156,810	873,393
Sewer	0	0	10,145,334	9,364,997	10,145,334	9,364,997
Water	0	0	7,628,167	8,670,267	7,628,167	8,670,267
Landfill	0	0	4,523,335	5,151,904	4,523,335	5,151,904
Care Facility	0	0	7,137,835	7,699,589	7,137,835	7,699,589
Total Expenses	<u>59,939,369</u>	<u>64,211,799</u>	<u>29,434,671</u>	<u>30,886,757</u>	<u>89,374,040</u>	<u>95,098,556</u>
Increase (Decrease) in Net Assets before Transfers	3,067,672	3,572,721	(2,169,097)	(4,187,772)	898,575	(615,051)
Transfers	146,922	(14,214)	(146,922)	14,214	0	0
Increase (Decrease) in Net Assets	3,214,594	3,558,507	(2,316,019)	(4,173,558)	898,575	(615,051)
Net Assets Beginning of Year	79,925,212	76,366,705	31,959,180	36,132,738	111,884,392	112,499,443
Net Assets End of Year	<u>\$83,139,806</u>	<u>\$79,925,212</u>	<u>\$29,643,161</u>	<u>\$31,959,180</u>	<u>\$112,782,967</u>	<u>\$111,884,392</u>

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

For governmental activities, there was a 7 percent decrease in revenues overall. There were three overriding contributions to this decrease. The first, the decrease in property tax revenue being experienced as a result of the State's elimination of tangible personal property, and the other two were economic influenced decreases as the poor economy is reflected in the decrease in permissive sales taxes and interest revenue. Based on various cost cutting measures undertaken by the County to offset the expected revenue decline, the County was able to decrease expenses by almost 7 percent overall.

Overall revenues for business-type activities remained similar to the prior year with just a 2 percent increase overall. In total, expenses decreased slightly (5 percent); however, both the water and landfill operations cut expenses 12 percent each. In both instances, a significant portion of this decrease was due to staff reductions and related personnel costs. The landfill also had a sizable decrease in the costs applied to closure/postclosure activities in 2009.

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	
	2009	2008	2009	2008
General Government:				
Legislative and Executive	\$13,394,587	\$14,555,386	\$7,372,358	\$11,171,026
Judicial	7,396,642	7,256,725	4,297,433	5,503,605
Internal Service Fund-External Portion	679,911	581,543	(63,686)	(259,521)
Public Safety	9,705,854	10,540,475	6,826,803	6,328,949
Public Works	4,279,304	6,185,722	(1,999,507)	91,692
Health	8,340,474	7,764,924	3,932,109	3,797,728
Human Services	14,269,060	15,944,134	2,178,270	3,440,538
Economic Development	716,727	509,497	172,066	13,824
Interest and Fiscal Charges	1,156,810	873,393	1,156,810	873,393
Total Expenses	<u>\$59,939,369</u>	<u>\$64,211,799</u>	<u>\$23,872,656</u>	<u>\$30,961,234</u>

For 2009, 40 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 24 percent, respectively. Again in 2009, charges for services for the external portion of the internal service fund were in excess of its costs. Approximately 29 percent of public safety costs were provided for through program revenues, largely through various law enforcement grants. For the public works program, program revenues exceed the costs of services provided in 2009. 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.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

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 22 percent decrease in fund balance from the prior year. A number of revenue sources had sizable decreases from the prior year. The decrease in property taxes reflects the effect of the State's elimination of tangible personal property taxes. Other revenue sources affected by the poor economic trend were substantial decreases in sales tax revenue as well as interest revenue. So too, there was a decrease in intergovernmental revenue as the State had less resources to distribute to local governments due to a decline in the State's revenue sources and the budget challenges being experienced by the State. While budget cutting measures did reduce the General Fund's expenses from those of the prior year and although expenses were less than revenues, the need to subsidize activities in other funds also contributed to the General Fund's decrease in fund balance.

The Developmental Disabilities Fund had an increase in fund balance of almost 26 percent. While both revenues and expenses remained fairly similar to the prior year, revenues continued to outpace the costs of services in 2009.

Although the Job and Family Services Fund continued to have a deficit fund balance again in 2009, there was substantial improvement as there was an 83 percent increase in fund balance. Expenses remained very similar to those of 2008; however, the County was able to obtain additional grant resources which contributed to the improvement in fund balance.

Fund balance in the Motor Vehicle and Gasoline Tax fund decreased 17 percent from 2008. This was due to an increase in expenses resulting from an increase in projects/costs in 2009.

Business-Type Activities Financial Analysis

The County has four enterprise funds. For the Sewer Fund, a decrease in revenues and increase in expenses led to a 10 percent decrease in net assets and the fund experienced an operating loss again in 2009. Although charges for services revenue remained similar to 2008, there was a decrease in various miscellaneous revenue sources. In addition, there was an increase in operational costs for the combination of materials, supplies, and contracted services.

While not overly significant, the Water Fund did have an 8 percent increase in net assets. Charges for services revenues increased over 2008 and personnel related costs went down somewhat. This combination provided for the overall increase in net assets.

The Landfill Fund had a modest 3 percent decrease in net assets; this was not a significant change.

The Care Facility had a sizable increase in net assets. Revenues were similar to the prior year; however, there a substantial decrease in personnel related costs due to staff reductions (reduction of forty-one employees) and a reduction in operating costs as occupancy decreased 10 percent.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

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 no change from the original budget to the final budget and actual revenues were a modest 3 percent less than estimated. The most significant change was reflected in the decrease in sales tax revenue as economic conditions reduced local sales. For expenditures, the change from the original budget to the final budget was just 1 percent. The 5 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, 2009, was \$47,905,108 and \$39,826,483, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of construction on various roads as well as completed additions to or rehabilitation of roads and bridges. 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, 2009, the County had several long-term obligations outstanding including \$46,891,683 in general obligation bonds, \$1,558,388 in special assessment bonds, \$277,370 in OPWC loans, and \$61,022,548 in OWDA loans. Of this amount, \$65,286,618 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

As the County progressed through 2009 and started projecting issues for 2010, there were some real concerns for our County. The County has lost over \$4 million in revenues in the General Fund from 2008 due mainly to decreased sales tax revenue and a reduction in local government revenues and anticipate another reduction of \$1 million in General Fund revenues for 2010. As a result, additional budget cuts have been made for 2010.

On a positive note, the County has moved forward with the new software purchased in the fall of 2009. The County went live on the new finance related software on January 1, 2010. The software will improve workflow, enhance efficiency, and reduce the potential for errors and the chances of fraud by putting tighter audit controls in place. For the first time in five years, the Auditor was able to reconcile to the Treasurer, which has been a repeating issue in the County's annual audit.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

The projected increase in healthcare costs for 2010 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 300 percent in the past four 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 Thomas J. Paul, Erie County Auditor, 247 Columbus Avenue, Suite 210, Sandusky, Ohio, 44870.

Erie County, Ohio
Statement of Net Assets
December 31, 2009

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$29,699,695	\$11,852,382	\$41,552,077
Cash and Cash Equivalents in Segregated Accounts	10,996	0	10,996
Cash and Cash Equivalents with Fiscal Agent	902,995	0	902,995
Cash and Cash Equivalents with Escrow Agent	73,759	0	73,759
Accounts Receivable	151,771	3,212,493	3,364,264
Accrued Interest Receivable	54,330	0	54,330
Permissive Sales Taxes Receivable	2,876,306	0	2,876,306
Other Local Taxes Receivable	226,019	0	226,019
Due from Other Governments	6,080,066	0	6,080,066
Prepaid Items	141,548	0	141,548
Materials and Supplies Inventory	337,117	181,223	518,340
Due from External Parties	104,368	0	104,368
Internal Balances	(461,213)	461,213	0
Property Taxes Receivable	8,740,184	0	8,740,184
Payment in Lieu of Taxes Receivable	1,463,486	0	1,463,486
Notes Receivable	236,307	0	236,307
Special Assessments Receivable	1,040,756	2,327,467	3,368,223
Unamortized Bond Issuance Costs	162,026	361,638	523,664
Nondepreciable Capital Assets	4,367,554	4,360,394	8,727,948
Depreciable Capital Assets, Net	63,776,470	115,631,620	179,408,090
Total Assets	119,984,540	138,388,430	258,372,970
<u>Liabilities</u>			
Accrued Wages Payable	836,008	206,946	1,042,954
Accounts Payable	872,288	234,946	1,107,234
Contracts Payable	133,952	0	133,952
Matured Compensated Absences Payable	76,778	0	76,778
Due to Other Governments	1,880,946	505,369	2,386,315
Due to External Parties	14,829	643	15,472
Accrued Interest Payable	137,033	341,954	478,987
Claims Payable	854,053	0	854,053
Notes Payable	3,200,000	0	3,200,000
Deferred Revenue	8,535,201	0	8,535,201
Retainage Payable	74,725	0	74,725
Long-Term Liabilities:			
Due Within One Year	2,424,519	4,068,333	6,492,852
Due in More Than One Year	17,804,402	103,387,078	121,191,480
Total Liabilities	36,844,734	108,745,269	145,590,003
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	47,905,108	39,826,483	87,731,591
Restricted for:			
Debt Service	3,546,217	0	3,546,217
Capital Projects	4,003,586	0	4,003,586
Public Works	4,949,941	0	4,949,941
Health	6,820,115	0	6,820,115
Human Services	74,143	0	74,143
Other Purposes	5,204,755	0	5,204,755
Unrestricted (Deficit)	10,635,941	(10,183,322)	452,619
Total Net Assets	\$83,139,806	\$29,643,161	\$112,782,967

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$13,394,587	\$5,752,730	\$269,499	\$0
Judicial	7,396,642	1,814,973	1,284,236	0
Internal Service Fund-External Portion	679,911	743,597	0	0
Public Safety	9,705,854	769,828	2,109,223	0
Public Works	4,279,304	866,054	5,242,757	170,000
Health	8,340,474	679,125	3,729,240	0
Human Services	14,269,060	611,296	11,479,494	0
Economic Development	716,727	3,774	540,887	0
Interest and Fiscal Charges	1,156,810	0	0	0
Total Governmental Activities	59,939,369	11,241,377	24,655,336	170,000
<u>Business-Type Activities</u>				
Sewer	10,145,334	6,555,883	0	63,727
Water	7,628,167	8,342,984	137,397	461,729
Landfill	4,523,335	3,966,515	0	0
Care Facility	7,137,835	7,713,187	0	0
Total Business-Type Activities	29,434,671	26,578,569	137,397	525,456
Total Primary Government	\$89,374,040	\$37,819,946	\$24,792,733	\$695,456

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
(\$7,372,358)	\$0	(\$7,372,358)
(4,297,433)	0	(4,297,433)
63,686	0	63,686
(6,826,803)	0	(6,826,803)
1,999,507	0	1,999,507
(3,932,109)	0	(3,932,109)
(2,178,270)	0	(2,178,270)
(172,066)	0	(172,066)
(1,156,810)	0	(1,156,810)
<u>(23,872,656)</u>	<u>0</u>	<u>(23,872,656)</u>
0	(3,525,724)	(3,525,724)
0	1,313,943	1,313,943
0	(556,820)	(556,820)
0	575,352	575,352
<u>0</u>	<u>(2,193,249)</u>	<u>(2,193,249)</u>
<u>(23,872,656)</u>	<u>(2,193,249)</u>	<u>(26,065,905)</u>
3,811,323	0	3,811,323
3,868,707	0	3,868,707
748,864	0	748,864
1,463,486	0	1,463,486
11,811,430	0	11,811,430
2,613,527	0	2,613,527
1,252,801	0	1,252,801
1,370,190	24,152	1,394,342
<u>26,940,328</u>	<u>24,152</u>	<u>26,964,480</u>
146,922	(146,922)	0
<u>27,087,250</u>	<u>(122,770)</u>	<u>26,964,480</u>
3,214,594	(2,316,019)	898,575
<u>79,925,212</u>	<u>31,959,180</u>	<u>111,884,392</u>
<u>\$83,139,806</u>	<u>\$29,643,161</u>	<u>\$112,782,967</u>

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,770,159	\$5,403,573	\$207,344	\$2,234,842
Cash and Cash Equivalents in Segregated Accounts	10,996	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	902,995	0	0
Accounts Receivable	64,569	12,956	0	175
Accrued Interest Receivable	48,413	0	0	2,361
Permissive Sales Taxes Receivable	2,876,306	0	0	0
Other Local Taxes Receivable	0	0	0	0
Due from Other Governments	1,363,063	745,898	702,427	2,194,623
Prepaid Items	141,548	0	0	0
Materials and Supplies Inventory	148,468	0	0	186,904
Due from External Parties	104,368	0	0	0
Interfund Receivable	838,460	0	0	478
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	87,665	0	0	0
Cash and Cash Equivalents with Escrow Agent	0	0	0	73,759
Property Taxes Receivable	3,931,828	4,033,994	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	14,153	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$14,399,996	\$11,099,416	\$909,771	\$4,693,142
<u>Liabilities</u>				
Accrued Wages Payable	\$423,578	\$74,226	\$135,408	\$55,412
Accounts Payable	193,899	104,963	293,656	17,395
Contracts Payable	0	0	0	85,722
Matured Compensated Absences Payable	33,306	0	43,472	0
Due to Other Governments	305,061	62,351	242,614	25,847
Due to External Parties	10,439	0	0	0
Interfund Payable	159,338	38,467	65,802	23,819
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Liabilities Payable from Restricted Assets:				
Retainage Payable	0	0	0	73,759
Deferred Revenue	7,123,194	4,466,244	240,445	1,819,234
Retainage Payable	0	0	0	0
Total Liabilities	8,248,815	4,746,251	1,021,397	2,101,188
<u>Fund Balance</u>				
Reserved for Interfund Receivable	680,662	0	0	0
Reserved for Unclaimed Monies	87,665	0	0	0
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	230,321	1,016,236	236,793	330,126
Unreserved, Reported in:				
General Fund	5,152,533	0	0	0
Special Revenue Funds (Deficit)	0	5,336,929	(348,419)	2,261,828
Debt Service Funds	0	0	0	0
Capital Projects Funds	0	0	0	0
Total Fund Balance (Deficit)	6,151,181	6,353,165	(111,626)	2,591,954
Total Liabilities and Fund Balance	\$14,399,996	\$11,099,416	\$909,771	\$4,693,142

See Accompanying Notes to the Basic Financial Statements

Other Governmental	Total
\$11,311,232	\$23,927,150
0	10,996
0	902,995
74,071	151,771
3,556	54,330
0	2,876,306
226,019	226,019
1,074,055	6,080,066
0	141,548
1,745	337,117
0	104,368
21,949	860,887
0	87,665
0	73,759
774,362	8,740,184
1,463,486	1,463,486
222,154	236,307
1,040,756	1,040,756
<u>\$16,213,385</u>	<u>\$47,315,710</u>
\$147,384	\$836,008
262,375	872,288
48,230	133,952
0	76,778
776,705	1,412,578
4,390	14,829
334,310	621,736
8,233	8,233
3,200,000	3,200,000
0	73,759
3,992,445	17,641,562
966	966
<u>8,775,038</u>	<u>24,892,689</u>
0	680,662
0	87,665
210,428	210,428
886,215	2,699,691
0	5,152,533
3,918,495	11,168,833
1,657,323	1,657,323
765,886	765,886
<u>7,438,347</u>	<u>22,423,021</u>
<u>\$16,213,385</u>	<u>\$47,315,710</u>

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Erie County, Ohio
Reconciliation of Total Governmental Fund Balance
to Net Assets of Governmental Activities
December 31, 2009

Total Governmental Fund Balance		\$22,423,021
<p>Amounts reported for governmental activities on the statement of net assets are different because of the following:</p>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		68,144,024
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:		
Accounts Receivable	23,150	
Accrued Interest Receivable	29,114	
Permissive Sales Taxes Receivable	1,972,498	
Other Local Taxes Receivable	148,619	
Due from Other Governments	4,223,755	
Property Taxes Receivable	204,983	
Payment in Lieu of Taxes Receivable	1,463,486	
Special Assessments Receivable	1,040,756	
		9,106,361
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.		162,026
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(1,071,767)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Accrued Interest Payable	(128,800)	
General Obligation Bonds Payable	(16,841,638)	
Special Assessment Bonds Payable	(621,733)	
Compensated Absences Payable	(2,694,636)	
Capital Leases Payable	(70,914)	
		(20,357,721)
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.		4,733,862
Net Assets of Governmental Activities		\$83,139,806

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, 2009

	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax
<u>Revenues</u>				
Property Taxes	\$4,141,196	\$4,212,022	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Permissive Sales Taxes	10,924,137	0	0	0
Other Local Taxes	0	0	0	0
Charges for Services	2,972,887	275,609	197,482	61,632
Licenses and Permits	441,816	0	0	13,750
Fines and Forfeitures	328,501	0	0	72,109
Intergovernmental	2,695,873	3,630,257	9,448,498	4,540,340
Special Assessments	0	0	0	0
Interest	1,124,636	238	0	84,639
Other	937,774	443,950	0	333,176
Total Revenues	23,566,820	8,562,076	9,645,980	5,105,646
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	8,902,059	0	0	0
Judicial	5,062,363	0	0	0
Public Safety	7,471,841	0	0	0
Public Works	63,754	0	0	5,633,985
Health	3,819	7,265,013	0	0
Human Services	541,844	0	10,568,410	0
Economic Development	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	24,811	0	23,159	0
Interest and Fiscal Charges	3,824	0	831	0
Total Expenditures	22,074,315	7,265,013	10,592,400	5,633,985
Excess of Revenues Over (Under) Expenditures	1,492,505	1,297,063	(946,420)	(528,339)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	40,125	0	0	0
Transfers In	0	0	1,579,975	0
Transfers Out	(3,236,203)	0	(74,519)	0
Total Other Financing Sources (Uses)	(3,196,078)	0	1,505,456	0
Changes in Fund Balance	(1,703,573)	1,297,063	559,036	(528,339)
Fund Balance (Deficit) Beginning of Year - Restated (Note 3)	7,854,754	5,056,102	(670,662)	3,120,293
Fund Balance (Deficit) End of Year	\$6,151,181	\$6,353,165	(\$111,626)	\$2,591,954

See Accompanying Notes to the Basic Financial Statements

Other Governmental	Total
\$814,227	\$9,167,445
1,216,976	1,216,976
0	10,924,137
1,808,276	1,808,276
3,199,352	6,706,962
334,758	790,324
28,513	429,123
6,382,616	26,697,584
261,146	261,146
109,155	1,318,668
408,222	2,123,122
14,563,241	61,443,763
3,455,371	12,357,430
2,560,166	7,622,529
2,056,748	9,528,589
591,345	6,289,084
1,305,832	8,574,664
3,339,502	14,449,756
728,351	728,351
67,073	67,073
1,392,641	1,440,611
1,078,537	1,083,192
16,575,566	62,141,279
(2,012,325)	(697,516)
4,513,330	4,513,330
(4,433,207)	(4,433,207)
0	40,125
3,123,655	4,703,630
(1,255,983)	(4,566,705)
1,947,795	257,173
(64,530)	(440,343)
7,502,877	22,863,364
\$7,438,347	\$22,423,021

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, 2009

Changes in Fund Balance - Total Governmental Funds (\$440,343)

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 capital outlays exceeded depreciation in the current year:

Capital Outlay - Nondepreciable Capital Assets	1,800,570	
Capital Outlay - Depreciable Capital Assets	2,974,524	
Capital Contributions	17,822	
Depreciation	<u>(3,892,087)</u>	900,829

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. The cost and accumulated depreciation of assets transferred to business-type activities is also removed from the statement of net assets.

Proceeds from Sale of Capital Assets	(40,125)	
Loss on Disposal of Capital Assets	(59,932)	
Net Value of Assets Transferred to Business-Type Activities	<u>(15,215)</u>	(115,272)

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

Property Taxes	(738,551)	
Payment in Lieu of Taxes	246,510	
Permissive Sales Taxes	887,293	
Other Local Taxes	148,619	
Charges for Services	8,906	
Licenses and Permits	29	
Intergovernmental	328,253	
Special Assessments	(104,707)	
Interest	29,114	
Other	<u>14,215</u>	819,681

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

Payment to Refunded Bond Escrow Agent	4,433,207	
General Obligation Bonds Payable	1,320,000	
Special Assessment Bonds Payable	71,000	
Capital Leases Payable	<u>49,611</u>	5,873,818

(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, 2009
 (continued)

Debt proceeds are other financing sources in governmental funds but the issuance increases long-term liabilities on the statement of net assets. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.		
General Obligation Bonds Payable	(\$4,513,330)	
Amortization of Premium	<u>14,818</u>	(4,498,512)
Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net assets.		
Accrued Interest Payable	21,000	
Annual Accretion on Capital Appreciation Bonds	(10,105)	
Accounting Loss	<u>(91,207)</u>	(80,312)
Issuance costs are reported as an expenditure when paid in governmental funds but are amortized on the statement of activities.		(8,124)
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.		193,391
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	482,953	
Transfers In	<u>22,799</u>	505,752
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.		<u>63,686</u>
Change in Net Assets of Governmental Activities		<u><u>\$3,214,594</u></u>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$4,087,575	\$4,087,575	\$4,153,993	\$66,418
Permissive Sales Taxes	12,142,000	12,142,000	11,782,526	(359,474)
Charges for Services	3,055,568	3,055,568	2,991,831	(63,737)
Licenses and Permits	755,800	755,800	441,816	(313,984)
Fines and Forfeitures	347,000	347,000	359,367	12,367
Intergovernmental	3,285,574	3,285,574	3,099,169	(186,405)
Special Assessments	7,000	7,000	0	(7,000)
Interest	1,486,000	1,486,000	1,462,465	(23,535)
Other	1,059,999	1,059,999	1,049,759	(10,240)
Total Revenues	26,226,516	26,226,516	25,340,926	(885,590)
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	9,303,537	9,514,015	9,317,685	196,330
Judicial	5,142,750	5,198,535	5,089,370	109,165
Public Safety	8,102,789	8,146,231	7,723,677	422,554
Public Works	82,061	85,930	83,466	2,464
Health	4,444	4,444	4,309	135
Human Services	1,115,278	1,086,873	549,471	537,402
Total Expenditures	23,750,859	24,036,028	22,767,978	1,268,050
Excess of Revenues Over Expenditures	2,475,657	2,190,488	2,572,948	382,460
<u>Other Financing Sources (Uses)</u>				
Other Financing Uses	(75,000)	(67,000)	0	67,000
Sale of Capital Assets	36,479	36,479	40,125	3,646
Advances In	63,230	63,230	63,230	0
Transfers Out	(3,264,647)	(3,220,680)	(3,236,203)	(15,523)
Total Other Financing Sources (Uses)	(3,239,938)	(3,187,971)	(3,132,848)	55,123
Changes in Fund Balance	(764,281)	(997,483)	(559,900)	437,583
Fund Balance Beginning of Year	4,949,647	4,949,647	4,949,647	0
Fund Balance End of Year	\$4,185,366	\$3,952,164	\$4,389,747	\$437,583

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$4,239,808	\$4,239,808	\$4,247,993	\$8,185
Charges for Services	510,718	510,718	274,723	(235,995)
Intergovernmental	3,041,700	3,041,700	3,007,246	(34,454)
Interest	200	200	223	23
Other	451,488	451,488	444,530	(6,958)
	8,243,914	8,243,914	7,974,715	(269,199)
<u>Expenditures</u>				
Current:				
Health	9,428,491	9,429,191	8,408,662	1,020,529
	(1,184,577)	(1,185,277)	(433,947)	751,330
<u>Other Financing Sources</u>				
Other Financing Sources	0	0	87	87
	(1,184,577)	(1,185,277)	(433,860)	751,417
Changes in Fund Balance	(1,184,577)	(1,185,277)	(433,860)	751,417
Fund Balance Beginning of Year	4,574,190	4,574,190	4,574,190	0
Fund Balance End of Year	\$3,389,613	\$3,388,913	\$4,140,330	\$751,417

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, 2009

	<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	\$216,000	\$216,000	\$196,293	(\$19,707)
Intergovernmental	9,504,847	10,104,847	8,852,591	(1,252,256)
Other	1,500	1,500	0	(1,500)
Total Revenues	9,722,347	10,322,347	9,048,884	(1,273,463)
<u>Expenditures</u>				
<u>Current:</u>				
Human Services	10,172,166	10,781,821	10,446,700	335,121
Excess of Revenues Under Expenditures	(449,819)	(459,474)	(1,397,816)	(938,342)
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,226,045	1,226,045	1,579,975	353,930
Transfers Out	(25,000)	(81,000)	(74,519)	6,481
Total Other Financing Sources (Uses)	1,201,045	1,145,045	1,505,456	360,411
Changes in Fund Balance	751,226	685,571	107,640	(577,931)
Fund Balance (Deficit) Beginning of Year	(288,244)	(288,244)	(288,244)	0
Fund Balance (Deficit) End of Year	<u>\$462,982</u>	<u>\$397,327</u>	<u>(\$180,604)</u>	<u>(\$577,931)</u>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2009

	<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	\$82,000	\$82,000	\$69,609	(\$12,391)
Licenses and Permits	12,000	12,000	13,720	1,720
Fines and Forfeitures	120,000	120,000	79,695	(40,305)
Intergovernmental	5,304,400	5,855,400	4,863,583	(991,817)
Interest	35,000	35,000	76,700	41,700
Other	20,175	20,175	338,706	318,531
Total Revenues	5,573,575	6,124,575	5,442,013	(682,562)
<u>Expenditures</u>				
Current:				
Public Works	7,849,034	8,061,483	5,955,148	2,106,335
Changes in Fund Balance	(2,275,459)	(1,936,908)	(513,135)	1,423,773
Fund Balance Beginning of Year	2,406,457	2,406,457	2,406,457	0
Fund Balance End of Year	\$130,998	\$469,549	\$1,893,322	\$1,423,773

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,942,018	\$1,023,605	\$5,514,139	\$372,620
Accounts Receivable	1,066,321	1,135,311	570,820	440,041
Materials and Supplies Inventory	58,897	95,791	9,919	16,616
Interfund Receivable	2,983	4,040	0	0
Special Assessments Receivable	113,753	0	0	0
Total Current Assets	6,183,972	2,258,747	6,094,878	829,277
<u>Non-Current Assets</u>				
Special Assessments Receivable	2,213,714	0	0	0
Unamortized Bond Issuance Costs	65,100	63,273	233,265	0
Nondepreciable Capital Assets	2,696,750	250,116	1,308,052	105,476
Depreciable Capital Assets, Net	63,399,121	45,341,682	4,955,838	1,934,979
Total Non-Current Assets	68,374,685	45,655,071	6,497,155	2,040,455
Total Assets	74,558,657	47,913,818	12,592,033	2,869,732
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	44,832	24,528	10,907	126,679
Accounts Payable	33,555	42,002	26,397	132,992
Due to Other Governments	125,700	283,794	32,658	63,217
Due to External Parties	0	0	643	0
Interfund Payable	16,751	10,118	15,787	574,921
Claims Payable	0	0	0	0
Accrued Interest Payable	70,194	84,314	187,446	0
General Obligation Bonds Payable	577,976	571,544	952,633	0
Special Assessment Bonds Payable	63,425	0	0	0
OPWC Loans Payable	57,365	17,390	0	0
OWDA Loans Payable	828,426	628,719	0	0
Compensated Absences Payable	68,118	60,039	11,346	147,963
Capital Leases Payable	0	0	81,148	2,241
Total Current Liabilities	1,886,342	1,722,448	1,318,965	1,048,013
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	4,495,880	5,379,870	18,072,142	0
Special Assessment Bonds Payable	873,230	0	0	0
OPWC Loans Payable	167,837	34,778	0	0
OWDA Loans Payable	35,631,877	23,933,526	0	0
Compensated Absences Payable	89,233	16,911	10,752	65,363
Capital Leases Payable	0	0	0	1,955
Closure/Postclosure Costs Payable	0	0	14,613,724	0
Total Non-Current Liabilities	41,258,057	29,365,085	32,696,618	67,318
Total Liabilities	43,144,399	31,087,533	34,015,583	1,115,331
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	35,246,158	15,109,391	(12,565,325)	2,036,259
Unrestricted (Deficit)	(3,831,900)	1,716,894	(8,858,225)	(281,858)
Total Net Assets (Deficit)	\$31,414,258	\$16,826,285	(\$21,423,550)	\$1,754,401

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

Total Enterprise	Governmental Activity
	Internal Service
\$11,852,382	\$5,684,880
3,212,493	0
181,223	0
7,023	371,403
113,753	0
<u>15,366,874</u>	<u>6,056,283</u>
2,213,714	0
361,638	0
4,360,394	0
115,631,620	0
<u>122,567,366</u>	<u>0</u>
<u>137,934,240</u>	<u>6,056,283</u>
206,946	0
234,946	0
505,369	468,368
643	0
617,577	0
0	854,053
341,954	0
2,102,153	0
63,425	0
74,755	0
1,457,145	0
287,466	0
83,389	0
<u>5,975,768</u>	<u>1,322,421</u>
27,947,892	0
873,230	0
202,615	0
59,565,403	0
182,259	0
1,955	0
14,613,724	0
<u>103,387,078</u>	<u>0</u>
<u>109,362,846</u>	<u>1,322,421</u>
39,826,483	0
(11,255,089)	4,733,862
28,571,394	<u>\$4,733,862</u>
<u>1,071,767</u>	
<u>\$29,643,161</u>	

Erie County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Operating Revenues</u>				
Charges for Services	\$6,555,883	\$8,342,984	\$3,966,515	\$7,713,187
Other	5,196	14,370	0	3,311
Total Operating Revenues	<u>6,561,079</u>	<u>8,357,354</u>	<u>3,966,515</u>	<u>7,716,498</u>
<u>Operating Expenses</u>				
Personal Services	1,618,823	906,263	609,548	5,350,128
Materials and Supplies	2,499,809	419,928	1,017,663	543,259
Contractual Services	1,976,270	3,464,086	699,254	1,244,295
Claims	0	0	0	0
Closure and Postclosure Costs	0	0	915,152	0
Depreciation	2,469,831	1,518,778	335,199	106,135
Total Operating Expenses	<u>8,564,733</u>	<u>6,309,055</u>	<u>3,576,816</u>	<u>7,243,817</u>
Operating Income (Loss)	<u>(2,003,654)</u>	<u>2,048,299</u>	<u>389,699</u>	<u>472,681</u>
<u>Non-Operating Revenues (Expenses)</u>				
Gain on Disposal of Capital Assets	0	1,275	0	0
Loss on Disposal of Capital Assets	(71,402)	(2,413)	0	0
Grants	0	137,397	0	0
Interest Expense	(1,537,369)	(1,334,407)	(957,788)	(268)
Total Non-Operating Revenues (Expenses)	<u>(1,608,771)</u>	<u>(1,198,148)</u>	<u>(957,788)</u>	<u>(268)</u>
Income (Loss) Before Contributions and Transfers	<u>(3,612,425)</u>	<u>850,151</u>	<u>(568,089)</u>	<u>472,413</u>
Capital Contributions	70,747	461,729	8,195	0
Transfers In	11,393	0	0	0
Transfers Out	0	(17,117)	(154,000)	0
Changes in Net Assets	<u>(3,530,285)</u>	<u>1,294,763</u>	<u>(713,894)</u>	<u>472,413</u>
Net Assets (Deficit) Beginning of Year - Restated (Note 3)	<u>34,944,543</u>	<u>15,531,522</u>	<u>(20,709,656)</u>	<u>1,281,988</u>
Net Assets (Deficit) End of Year	<u>\$31,414,258</u>	<u>\$16,826,285</u>	<u>(\$21,423,550)</u>	<u>\$1,754,401</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 income of the internal service fund.

Change in Net Assets of Business-Type Activities

See Accompanying Notes to the Basic Financial Statements

	Governmental Activity	
	Total Enterprise	Internal Service
	\$26,578,569	\$7,677,228
	22,877	584,956
	<u>26,601,446</u>	<u>8,262,184</u>
	8,484,762	0
	4,480,659	0
	7,383,905	1,611,831
	0	5,942,730
	915,152	0
	4,429,943	0
	<u>25,694,421</u>	<u>7,554,561</u>
	<u>907,025</u>	<u>707,623</u>
	1,275	0
	(73,815)	0
	137,397	0
	<u>(3,829,832)</u>	<u>0</u>
	<u>(3,764,975)</u>	<u>0</u>
	(2,857,950)	707,623
	540,671	0
	11,393	22,799
	<u>(171,117)</u>	<u>0</u>
	(2,477,003)	730,422
		<u>4,003,440</u>
		<u>\$4,733,862</u>
	<u>160,984</u>	
	<u>(\$2,316,019)</u>	

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	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	\$6,656,898	\$8,203,415	\$3,931,376	\$7,273,146
Cash Received from Transactions with Other Funds	0	0	0	0
Cash Payments for Personal Services	(1,409,688)	(810,442)	(576,654)	(4,489,632)
Cash Payments to Suppliers	(2,472,051)	(393,532)	(1,020,231)	(539,313)
Cash Payments for Contractual Services	(2,427,016)	(3,881,507)	(772,226)	(1,173,103)
Cash Payments for Claims	0	0	0	0
Cash Payments for Transactions with Other Funds	(182,172)	(229,398)	(109,175)	(1,026,971)
Cash Received for Other Revenues	5,196	14,370	0	3,311
Net Cash Provided by Operating Activities	<u>171,167</u>	<u>2,902,906</u>	<u>1,453,090</u>	<u>47,438</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	137,397	0	0
Cash Received from Transfers In	0	0	0	0
Cash Payments from Transfers Out	(48,361)	(17,117)	(154,000)	0
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(48,361)</u>	<u>120,280</u>	<u>(154,000)</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(1,103,949)	(523,526)	0	(7,558)
Proceeds from Sale of Capital Assets	0	1,275	0	0
Principal Paid on General Obligation Bonds	(545,510)	(548,432)	(912,633)	0
Principal Paid on OPWC Loans	(28,684)	(8,695)	0	0
Principal Paid on OWDA Loans	(1,036,020)	(755,860)	0	0
Interest Paid on General Obligation Bonds	(245,644)	(308,935)	(900,118)	0
Interest Paid on OWDA Loans	(1,224,739)	(998,468)	0	0
Payment to Refunded Bond Escrow Agent	(382,652)	(981,447)	0	0
Bond Proceeds	390,000	1,001,670	0	0
OWDA Loan Proceeds	3,350,127	359,839	0	0
Lease Principal	0	0	(78,117)	(2,132)
Lease Interest	0	0	(6,179)	(268)
Net Cash Used for Capital and Related Financing Activities	<u>(827,071)</u>	<u>(2,762,579)</u>	<u>(1,897,047)</u>	<u>(9,958)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(704,265)	260,607	(597,957)	37,480
Cash and Cash Equivalents Beginning of Year	<u>5,646,283</u>	<u>762,998</u>	<u>6,112,096</u>	<u>335,140</u>
Cash and Cash Equivalents End of Year	<u>\$4,942,018</u>	<u>\$1,023,605</u>	<u>\$5,514,139</u>	<u>\$372,620</u>

	<u>Governmental Activity</u>	
<u>Total Enterprise</u>	<u>Internal Service</u>	
\$26,064,835	\$0	
0	7,305,825	
(7,286,416)	0	
(4,425,127)	0	
(8,253,852)	(1,241,210)	
0	(5,922,183)	
(1,547,716)	0	
<u>22,877</u>	<u>584,956</u>	
<u>4,574,601</u>	<u>727,388</u>	
137,397	0	
0	22,799	
<u>(219,478)</u>	<u>0</u>	
<u>(82,081)</u>	<u>22,799</u>	
(1,635,033)	0	
1,275	0	
(2,006,575)	0	
(37,379)	0	
(1,791,880)	0	
(1,454,697)	0	
(2,223,207)	0	
(1,364,099)	0	
1,391,670	0	
3,709,966	0	
(80,249)	0	
<u>(6,447)</u>	<u>0</u>	
<u>(5,496,655)</u>	<u>0</u>	
(1,004,135)	750,187	
<u>12,856,517</u>	<u>4,934,693</u>	
<u>\$11,852,382</u>	<u>\$5,684,880</u>	

(continued)

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009
(continued)

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>				
Operating Income (Loss)	(\$2,003,654)	\$2,048,299	\$389,699	\$472,681
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</u>				
Depreciation	2,469,831	1,518,778	335,199	106,135
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(98,534)	(170,842)	(55,139)	(440,041)
Decrease in Prepaid Items	0	26,102	0	0
(Increase) Decrease in Materials and Supplies Inventory	(31,276)	3,619	27,823	9,848
(Increase) Decrease in Interfund Receivable	77,464	5,171	20,000	0
Decrease in Special Assessments Receivable	122,085	0	0	0
Decrease in Accrued Wages Payable	(18,337)	(24,039)	(18,783)	(157,598)
Increase (Decrease) in Accounts Payable	5,338	22,021	(12,834)	101,493
Decrease in Contracts Payable	(269,418)	(3,185)	(65,998)	(30,477)
Increase (Decrease) in Due to Other Governments	(76,821)	(480,348)	(16,194)	10,590
Increase in Due to External Parties	0	0	643	0
Increase (Decrease) in Interfund Payable	(37,211)	6,031	(25,751)	42,512
Increase in Claims Payable	0	0	0	0
Increase (Decrease) in Compensated Absences Payable	31,700	(48,701)	(40,727)	(67,705)
Increase in Closure/Postclosure Costs Payable	0	0	915,152	0
Total Adjustments	2,174,821	854,607	1,063,391	(425,243)
Net Cash Provided by Operating Activities	<u>\$171,167</u>	<u>\$2,902,906</u>	<u>\$1,453,090</u>	<u>\$47,438</u>

Non-Cash Capital Financing Transactions

During 2009, the Sewer and Water enterprise funds received capital assets donated by outside parties, in the amount of \$63,727 and \$461,729, respectively.

During 2009, governmental activities transferred assets to the Sewer enterprise fund, in the amount of \$12,480 and accumulated depreciation of \$5,460.

During 2009, governmental activities transferred assets to the Landfill enterprise fund, in the amount of \$28,137 and accumulated depreciation of \$19,942.

See Accompanying Notes to the Basic Financial Statements

<u>Total Enterprise</u>	<u>Governmental Activity</u>
	<u>Internal Service</u>
<u>\$907,025</u>	<u>\$707,623</u>
4,429,943	0
(764,556)	0
26,102	0
10,014	0
102,635	(371,403)
122,085	0
(218,757)	0
116,018	0
(369,078)	(782)
(562,773)	336,882
643	0
(14,419)	0
0	55,068
(125,433)	0
915,152	0
<u>3,667,576</u>	<u>19,765</u>
<u>\$4,574,601</u>	<u>\$727,388</u>

Erie County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2009

	Private Purpose Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$51,895	\$10,303,529
Cash and Cash Equivalents in Segregated Accounts	0	5,509,777
Accounts Receivable	0	17,570
Accrued Interest Receivable	55	0
Due from Other Governments	0	3,575,616
Due from External Parties	0	15,472
Property Taxes Receivable	0	61,586,378
Special Assessments Receivable	0	5,784,888
	51,950	\$86,793,230
<u>Liabilities</u>		
Due to Other Governments	0	\$71,878,100
Due to External Parties	0	104,368
Undistributed Assets	0	14,810,762
	0	\$86,793,230
<u>Net Assets</u>		
Held in Trust for Others	51,950	
Held in Trust for External Pool Participants	0	
	\$51,950	

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, 2009

<u>Additions</u>	
Interest	\$1,714
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Change in Net Assets	1,714
Net Assets Beginning of Year	<u>50,236</u>
Net Assets End of Year	<u><u>\$51,950</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, 2009

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 2009.

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 remaining organizations are reported as agency funds within the financial statements:

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(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:

Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHS)
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, 2009
(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 mentally retarded and 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, 2009
(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, 2009
(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, 2009
(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, 2009, but were levied to finance 2010 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, 2009
(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 within departments of the County, and not included in the County treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts". 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".

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2009, the County invested in nonnegotiable certificates of deposit, federal agency 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, 2009.

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 2009 was \$1,124,636, which includes \$1,003,430 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, 2009, 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, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

J. Unamortized Bond Issuance Costs/Bond Premiums

For governmental funds, issuance costs and bond premiums are recognized in the current period on the fund financial statements. For the entity-wide and enterprise fund financial statements, 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	3-20 years
Buildings and Building Improvements	30-50 years	30-50 years
Roads and Bridges	25-50 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, 2009
(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, 2009
(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 and other funds.

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, 2009
(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 - Changes in Accounting Principles, and Restatement of Fund Balance/Net Assets

A. Changes in Accounting Principles

For 2009, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 51 “Accounting and Financial Reporting for Intangible Assets”, Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments”, Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”, Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in the economic resources measurement focus financial statements. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements and the framework for selecting those principles. The implementation of this statement did not result in any changes to the financial statements.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

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

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' (AICPA) auditing literature into the GASB's accounting and financial reporting literature. This guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and the participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any changes to the financial statements.

B. Restatement of Fund Balance/Net Assets

In the prior year, the County reported several funds incorrectly and made a number of reporting errors.

The restatement due to these adjustments had the following effect on fund balances of the major and nonmajor funds of the County as they were previously reported.

	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax	Other Governmental	Total Governmental Funds
Fund Balance at December 31, 2008	\$7,950,257	\$5,056,102	(\$670,662)	\$3,120,293	\$7,623,705	\$23,079,695
Change in Fund Structure	(121,709)	0	0	0	168,813	47,104
Change in Claims Payable	26,206	0	0	0	0	26,206
Change in Manuscript Debt	0	0	0	0	(289,641)	(289,641)
Adjusted Fund Balance at December 31, 2008	<u>\$7,854,754</u>	<u>\$5,056,102</u>	<u>(\$670,662)</u>	<u>\$3,120,293</u>	<u>\$7,502,877</u>	<u>\$22,863,364</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

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

The restatement had the following effect on net assets.

	Sewer	Water	Landfill	Care Facility	Internal Service
Net Assets at December 31, 2008	\$32,347,083	\$15,535,844	(\$21,026,073)	\$1,273,102	\$4,142,114
Special Assessments Receivable	2,383,687	0	0	0	0
Capital Assets	(228,683)	0	401,541	11,108	0
Accumulated Depreciation	0	0	(80,307)	(2,222)	0
Due to Other Governments	0	0	0	0	(7,188)
Claims Payable	0	0	0	0	(131,486)
General Obligation Bonds Payable	1,286	(5,192)	(4,817)	0	0
OWDA Loans Payable	441,170	870	0	0	0
Adjusted Net Assets at December 31, 2008	<u>\$34,944,543</u>	<u>\$15,531,522</u>	<u>(\$20,709,656)</u>	<u>\$1,281,988</u>	<u>\$4,003,440</u>
				Total Governmental Activities	Total Business-Type Activities
Net Assets at December 31, 2008				\$80,551,922	\$28,916,546
Change in Fund Structure				47,104	0
Permissive Sales Taxes Receivable				1,085,205	0
Manuscript Debt				(289,641)	0
Payment in Lieu of Taxes Receivable				1,216,976	0
Special Assessments Receivable				(2,610,554)	2,383,687
Capital Assets				(799,195)	183,966
Accumulated Depreciation				802,520	(82,529)
Claims Payable				26,206	0
General Obligation Bonds Payable				317,804	(8,723)
Special Assessment Bonds Payable				69,490	0
OWDA Loans Payable				0	442,040
Capital Leases Payable				40,298	0
Internal Service Fund				(124,193)	124,193
Governmental Portion				(498,984)	0
External Portion				360,310	0
Deferred Revenue				(270,056)	0
Adjusted Net Assets at December 31, 2008				<u>\$79,925,212</u>	<u>\$31,959,180</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2009, the following funds had deficit fund balances:

Fund Type/Fund	Deficit
Special Revenue Funds	
Job and Family Services	\$111,626
CSEA	30,299
CDBG	39,940
Highway Safety	954
Solid Waste District	23,384
Debt Service Fund	
Special Assessment Bond	
Retirement	58,297
Capital Projects Fund	
TIF Projects	1,563,896
Enterprise Funds	
Landfill	21,423,550

The deficit fund balances in the special revenue and debt service funds 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 Highway Safety and Solid Waste District special revenue funds had final appropriations in excess of estimated resources plus available balances, in the amount of \$4,237 and \$1,493, respectively for the year ended December 31, 2009. The Auditor will review appropriations to ensure they are within estimated resources.

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2009.

Fund Program/Department/Account	Appropriations	Expenditures Plus Encumbrances	Excess
General Fund			
General Government - Legislative and Executive			
Commissioners			
Capital Outlay	\$0	\$30,516	\$30,516
Auditor			
Materials and Supplies	39,149	40,268	1,119

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 4 - Accountability and Compliance (continued)

Fund Program/Department/Account	Appropriations	Expenditures Plus Encumbrances	Excess
General Fund (continued)			
General Government - Judicial			
Adult Probation			
Personal Services	\$400,011	\$416,048	\$16,037
Transfers Out	3,220,680	3,236,203	15,523
Special Revenue Funds			
CHIP			
Economic Development			
Neighborhood Stabilization			
Capital Outlay	0	907	907
Treasurer's Interest Earned			
Other Financing Uses	0	3,476	3,476
Debt Service Funds			
Bond Retirement			
Debt Service			
Interest and Fiscal Charges	345,255	472,351	127,096
Payment to Refunded Bond Escrow Agent	0	3,865,537	3,865,537
Special Assessment			
Bond Retirement			
Debt Service			
Interest and Fiscal Charges	77,896	101,826	23,930
Payment to Refunded Bond Escrow Agent	0	567,670	567,670
Enterprise Funds			
Sewer			
Debt Service			
Payment to Refunded Bond Escrow Agent	0	382,652	382,652
Water			
Debt Service			
Interest Expense	1,109,856	1,311,337	201,481
Payment to Refunded Bond Escrow Agent	0	981,447	981,447

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

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. 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	(\$1,703,573)	\$1,297,063	\$559,036	(\$528,339)
<u>Increase (Decrease) Due To</u>				
Revenue Accruals:				
Accrued 2008, Received in Cash 2009	2,562,913	108,978	0	721,613
Accrued 2009, Not Yet Received in Cash	(1,182,716)	(326,604)	(461,982)	(378,403)
Expenditure Accruals:				
Accrued 2008, Paid in Cash 2009	(1,303,907)	(318,617)	(382,418)	(220,302)
Accrued 2008, Not Yet Paid in Cash	1,125,621	280,007	780,952	208,195
Cash Adjustments:				
Unrecorded Activity 2008	633,013	167,645	0	0
Unrecorded Activity 2009	(274,878)	(510,778)	(135,114)	(6,843)

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

	Changes in Fund Balance			
	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax
Prepaid Items	(\$141,548)	\$0	\$0	\$0
Materials and Supplies Inventory	(42,360)	0	0	25,621
Advances In	63,230	0	0	0
Advances Out	0	0	0	0
Transfers Out	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity	36,741	0	0	0
Encumbrances Outstanding at Year End (Budget Basis)	<u>(332,436)</u>	<u>(1,131,554)</u>	<u>(252,834)</u>	<u>(334,677)</u>
Budget Basis	<u>(\$559,900)</u>	<u>(\$433,860)</u>	<u>\$107,640</u>	<u>(\$513,135)</u>

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;

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 6 - Deposits and Investments (continued)

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
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;
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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 6 - Deposits and Investments (continued)

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, \$12,688,768 of the County's bank balance of \$50,618,628 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.

Investments

As of December 31, 2009, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Home Loan Bank Notes	\$1,076,810	6/8/12
Federal Home Loan Bank Notes	1,995,000	12/24/12
Federal Home Loan Bank Notes	1,062,700	6/14/13
STAR Ohio	3,029,597	61.2 days
	<u>\$7,164,107</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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 6 - Deposits and Investments (continued)

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:

	Fair Value	Percentage of Portfolio
Federal Home Loan Bank	\$4,134,510	57.7%

Note 7 - Receivables

Receivables at December 31, 2009, 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 \$210,428, will not be received within one year. Special assessments receivable, in the amount of \$2,327,467, 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 2009 follows:

	Balance January 1, 2009	New Loans	Repayments	Balance December 31, 2009
General Fund				
Revolving Loan	\$49,602	\$0	\$35,449	\$14,153
Special Revenue Fund				
Community Development Block Grant	99,216	134,000	11,062	222,154
	\$148,818	\$134,000	\$46,511	\$236,307

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 7 - Receivables (continued)

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$920,443
Estate Tax	19,830
Public Defender	62,118
Homestead and Rollback	272,594
Personal Property Phase-Out	67,673
Auditor of State	2,513
Northpoint Educational Service Center	3,109
Other	14,783
Total General Fund	1,363,063
Developmental Disabilities	
Help Me Grow	21,462
Stimulus - EFMAP	30,439
Clearwater Council of Governments	46,540
Target Case Management	22,999
State of Ohio	228,997
Food Service	156
Title XX	34,688
Homestead and Rollback	271,462
Personal Property Phase-Out	88,269
Other	886
Total Developmental Disabilities	745,898
Job and Family Services	
Job and Family Services	571,706
Workforce Investment Act	130,721
Total Job and Family Services	702,427
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,188,327
Motor Vehicle License Fees	920,574
Other	85,722
Total Motor Vehicle and Gasoline Tax	2,194,623
Total Major Funds	5,006,011
Nonmajor Funds	
Children's Services	
Title VI-E	27,421
CDBG	
CDBG	88,230
	(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
CHIP	
Lead Hazard Control	\$75,886
Neighborhood Stabilization	8,770
Total CHIP	84,656
Youth Services	
Reclaim	222,856
Wraparound Grant	67,725
Youth Services	122,837
Total Youth Services	413,418
Northern Ohio Juvenile Facility	
Ashland County	1,251
Food Service	3,757
Total Northern Ohio Juvenile Facility	5,008
Adult Probation	
Community Corrections	229,850
Emergency Management Agency	
State Homeland Security	46,841
Crime Victims Assistance	
VAWA	11,241
VOCA	82,841
Total Crime Victims Assistance	94,082
Senior Citizens	
Homestead and Rollback	53,027
Personal Property Phase-Out	14,711
Total Senior Citizens	67,738
Indigent Ignition Interlock	
Bureau of Motor Vehicles	150
911 Services	
State of Ohio	16,661
Total Nonmajor Funds	1,074,055
Total Governmental Activities	\$6,080,066
Agency Funds	
Gasoline Tax	\$414,455
Motor Vehicle License Fees	283,348
Local Government	1,477,082
Library Local Government	1,036,551
Homestead and Rollback	292,950
Personal Property Phase-Out	71,230
Total Agency Funds	\$3,575,616

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

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.

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 2009 represent the collection of 2008 taxes. Real property taxes received in 2009 were levied after October 1, 2008, on the assessed values as of January 1, 2008, 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 2009 represent the collection of 2008 taxes. Public utility real and tangible personal property taxes received in 2009 became a lien on December 31, 2007, were levied after October 1, 2008, 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 2009 (other than public utility property) represent the collection of 2009 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 levied and 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 2009 were levied after October 1, 2008, on the true value as of December 31, 2008. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 20; if paid semiannually, the first payment is due April 20, 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, 2009, 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 2009 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, 2009
(continued)

Note 9 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2009, was \$8.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property	
Residential	\$1,497,280,370
Agriculture	66,539,410
Commercial/Industrial	422,120,460
Public Utility Property	
Real	10,158,540
Personal	49,043,000
Tangible Personal Property	4,345,830
Total Assessed Value	\$2,049,487,610

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, 2009, was as follows:

	Restated Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,566,984	\$0	\$0	\$2,566,984
Construction in Progress	0	1,800,570	0	1,800,570
Total Nondepreciable Capital Assets	2,566,984	1,800,570	0	4,367,554

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 11 - Capital Assets (continued)

	Restated Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
Governmental Activities (continued):				
Depreciable Capital Assets				
Land Improvements	\$1,103,755	\$0	\$0	\$1,103,755
Buildings and Building Improvements	40,878,013	245,562	0	41,123,575
Roads and Bridges	47,111,426	2,127,818	0	49,239,244
Equipment	9,048,942	405,575	(399,776)	9,054,741
Vehicles	3,862,569	213,391	(355,143)	3,720,817
Total Depreciable Capital Assets	<u>102,004,705</u>	<u>2,992,346</u>	<u>(754,919)</u>	<u>104,242,132</u>
Less Accumulated Depreciation for				
Land Improvements	(385,347)	(53,644)	0	(438,991)
Buildings and Building Improvements	(13,758,090)	(926,516)	329,321	(14,355,285)
Roads and Bridges	(16,012,453)	(1,618,044)	0	(17,630,497)
Equipment	(4,795,641)	(912,862)	310,326	(5,398,177)
Vehicles	(2,261,691)	(381,021)	0	(2,642,712)
Total Accumulated Depreciation	<u>(37,213,222)</u>	<u>(3,892,087)</u>	<u>639,647</u>	<u>(40,465,662)</u>
Total Depreciable Capital Assets, Net	<u>64,791,483</u>	<u>(899,741)</u>	<u>(115,272)</u>	<u>63,776,470</u>
Governmental Activities Capital Assets, Net	<u>\$67,358,467</u>	<u>\$900,829</u>	<u>(\$115,272)</u>	<u>\$68,144,024</u>

During 2009, governmental funds accepted contributions of capital assets from business-type activities, in the amount of \$17,822 with accumulated depreciation of \$15,409.

	Restated Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$2,439,829	\$0	\$0	\$2,439,829
Construction in Progress	5,166,134	1,354,227	(4,599,796)	1,920,565
Total Nondepreciable Capital Assets	<u>7,605,963</u>	<u>1,354,227</u>	<u>(4,599,796)</u>	<u>4,360,394</u>
Depreciable Capital Assets				
Land Improvements	7,570,396	0	0	7,570,396
Buildings and Building Improvements	34,618,345	7,558	(72,570)	34,553,333
Sewer and Water Lines	122,720,571	5,371,315	0	128,091,886
Equipment	9,108,050	55,322	(143,802)	9,019,570
Vehicles	1,424,062	12,480	(42,029)	1,394,513
Total Depreciable Capital Assets	<u>175,441,424</u>	<u>5,446,675</u>	<u>(258,401)</u>	<u>180,629,698</u>

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 11 - Capital Assets (continued)

	Restated Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
Business-Type Activities (continued):				
Less Accumulated Depreciation for				
Land Improvements	(\$3,512,904)	(\$222,800)	\$0	(\$3,735,704)
Buildings and Building Improvements	(14,949,065)	(692,942)	32,135	(15,609,872)
Sewer and Water Lines	(36,150,184)	(3,037,389)	0	(39,187,573)
Equipment	(5,064,136)	(400,592)	112,835	(5,351,893)
Vehicles	(1,051,030)	(101,622)	39,616	(1,113,036)
Total Accumulated Depreciation	<u>(60,727,319)</u>	<u>(4,455,345)</u>	<u>184,586</u>	<u>(64,998,078)</u>
 Total Depreciable Capital Assets, Net	 <u>114,714,105</u>	 <u>991,330</u>	 <u>(73,815)</u>	 <u>115,631,620</u>
 Business-Type Activities Capital Assets, Net	 <u>\$122,320,068</u>	 <u>\$2,345,557</u>	 <u>(\$4,673,611)</u>	 <u>\$119,992,014</u>

During 2009, enterprise funds accepted contributions of capital assets from outside sources, in the amount of \$525,456. Capital assets were also transferred from governmental activities, in the amount of \$40,617 with accumulated depreciation of \$25,402.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$1,415,367
Judicial	69,464
Public Safety	379,765
Public Works	1,836,248
Health	120,814
Human Services	52,569
Economic Development	2,451
Total Depreciation Expense - Governmental Activities	<u><u>\$3,876,678</u></u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2009, consisted of the following individual fund receivables and payables:

Due to General Fund from:

Developmental Disabilities	\$8,236
Job and Family Services	14,762
Motor Vehicle and Gasoline Tax	5,642
Other Governmental	285,553
Sewer	2,251
Water	1,330
Landfill	52
Care Facility	520,634
Total General Fund	<u><u>\$838,460</u></u>

Due to Motor Vehicle and Gasoline Tax Fund from:

General Fund	\$170
Other Governmental	308
Total Motor Vehicle and Gasoline Tax Fund	<u><u>\$478</u></u>

Due to Other Governmental Funds from:

General Fund	\$962
Job and Family Services	11,539
Landfill	9,448
Total Other Governmental Funds	<u><u>\$21,949</u></u>

Due to Sewer Fund from:

General Fund	\$756
Developmental Disabilities	205
Care Facility	2,022
Total Sewer Fund	<u><u>\$2,983</u></u>

Due to Water Fund from:

General Fund	\$1,138
Developmental Disabilities	278
Motor Vehicle and Gasoline Tax	64
Other Governmental	158
Sewer	482
Care Facility	1,920
Total Water Fund	<u><u>\$4,040</u></u>

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 12 - Interfund Receivables/Payables (continued)

Due to Internal Service Fund from:

General Fund	\$156,312
Developmental Disabilities	29,748
Job and Family Services	39,501
Motor Vehicle and Gasoline Tax	18,113
Other Governmental	48,291
Sewer	14,018
Water	8,788
Landfill	6,287
Care Facility	50,345
Total Internal Service Fund	\$371,403

The remaining 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 \$160,662 and \$520,000, respectively, are expected to be received within one year.

Note 13 - Risk Management

A. Workers' Compensation

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$78,749 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2009, 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 2009 and 2008 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2009	\$7,188	\$168,526	\$0	(\$96,965)	\$78,749
2008	0	138,674	0	(131,486)	7,188

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 13 - Risk Management (continued)

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 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, 2009, was estimated by a third party administrator at \$775,304. The changes in the claims liability for 2009 and 2008 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2009	\$791,797	\$5,774,204	\$5,790,697	\$775,304
2008	801,603	5,489,465	5,499,271	791,797

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 2009, 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	159,495,531
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 13 - Risk Management (continued)

With the exceptions of medical coverage, except the Board of Developmental Disabilities and Mental Health and Recovery Board employees, and workers' compensation, all insurance is held with CORSA. There has been no significant reduction in insurance coverage from 2008, and settled claims have not exceeded this coverage in the past three years. The County pays all elected officials' bonds by statute.

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2009. The following amounts remain on these contracts.

Vendor	Contract Amount	Amount Paid as of 12/31/09	Outstanding Balance
2D Construction, LLC	\$216,562	\$197,843	\$18,719
7L Construction, LLC	27,392	0	27,392
A Bonamase Contracting	1,010,668	853,352	157,316
Bay Mechanical and Electrical Group	265,000	250,164	14,836
Burgess and Niple, Inc.	1,086,000	944,207	141,793
D and M Earthmoving	314,658	300,969	13,689
Erie Blacktop	1,198,211	1,143,659	54,552
Feick Contractors, Inc.	25,036	0	25,036
Gerken Paving	547,006	494,861	52,145
Kwest Group	260,970	49,987	210,983
LFG Specialties	109,648	105,811	3,837
Lindsay Concrete Products	143,309	0	143,309
Mack Industries	50,328	38,249	12,079
Poggemeyer Design Group	522,732	256,767	265,965
Precision Paving, Inc.	64,121	30,000	34,121
Richland Engineering, LTD	105,405	85,527	19,878
Speer Brothers	1,786,761	196,039	1,590,722
Strauser Construction	271,806	270,492	1,314
The Mannik & Smith Group	316,925	293,183	23,742
United Precast, Inc.	119,061	65,111	53,950
United Survey, Inc.	95,931	9,815	86,116

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(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 that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs, and township police) and public safety divisions exist only within the traditional pension 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. For the year ended December 31, 2009, members in state and local classifications contributed 10 percent of covered payroll, public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2009 was 14 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For 2009, a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan from January 1 through March 31 and 5.5 percent was allocated from April 1 through December 31. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 was \$2,381,459, \$2,250,661, and \$2,577,447, respectively; 87 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$40,320 made by the County and \$28,800 made by the plan members.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 16 - Postemployment Benefits

Ohio Public Employees Retirement System

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

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 require, 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). State statute requires that public employers fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14 percent of covered payroll (17.63 percent for public safety and law enforcement). 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 amount of the employer contributions which was allocated to fund postemployment health care was 7 percent of covered payroll from January 1 through March 31, 2009, and 5.5 percent of covered payroll for the remainder of the year.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2009, 2008, and 2007 was \$1,698,692, \$2,174,584, and \$1,649,061, respectively; 87 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 17 - Compensated Absences

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

Note 18 - Notes Payable

The changes in the County's notes payable during 2009 were as follows:

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
<u>Governmental Activities</u>					
<u>General Obligation Bond Anticipation Notes</u>					
2008 Infrastructure Improvement	3-3.13%	\$3,600,000	\$0	\$3,600,000	\$0
2009 Infrastructure Improvement	1.25-2.25%	0	3,200,000	0	3,200,000
Total Governmental Activities		<u>\$3,600,000</u>	<u>\$3,200,000</u>	<u>\$3,600,000</u>	<u>\$3,200,000</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, 2009, the County issued bond anticipation notes, in the amount of \$3,200,000; \$1,500,000 to partially retire notes previously issued for constructing public infrastructure improvements in Perkins Township along State Route 4 and \$1,700,000 to partially retire notes previously issued for constructing public infrastructure improvements in Perkins Township along State Route 250. The notes have an interest rate of 1.25 to 2.25 percent and mature on November 9, 2010. 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, 2009
(continued)

Note 19 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2009, was as follows:

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Governmental Activities						
General Obligation Bonds						
1987 Human Services Building (Original Amount \$1,470,000)	7.38%	\$240,000	\$0	\$60,000	\$180,000	\$60,000
1998 Various Purpose (Original Amount \$7,070,000)	3.05-4.75	4,120,000	0	4,120,000	0	0
2002 Juvenile Detention Facility (Original Amount \$1,800,000)	2-5.375	1,385,000	0	75,000	1,310,000	75,000
2004 Various Purpose Refunding (Original Amount \$560,000)	2-3.75	350,000	0	55,000	295,000	55,000
Premium		3,600	0	457	3,143	0
2007 Public Infrastructure I (Original Amount \$7,200,000)	4-5	6,775,000	0	450,000	6,325,000	465,000
Premium		326,714	0	14,361	312,353	0
2007 Public Infrastructure II Serial (Original Amount \$1,514,999)	4-4.5	1,450,000	0	70,000	1,380,000	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		7,960	7,389	0	15,349	0
2007 Courthouse Improvements (Original Amount \$1,000,000)	4-5	915,000	0	85,000	830,000	90,000
2007 Building Construction Serial (Original Amount \$545,000)	4-5	520,000	0	25,000	495,000	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		1,950	1,811	0	3,761	0
2007 Jail Improvements Serial (Original Amount \$795,000)	4	645,000	0	155,000	490,000	160,000
Capital Appreciation (Original Amount \$4,482)	15	4,842	0	0	4,842	0
Accretion on Capital Appreciation Bonds		975	905	0	1,880	0
2009 Various Purpose Refunding (Original Amount \$3,931,097)		0	3,931,097	0	3,931,097	425,415
Total General Obligation Bonds		18,010,254	3,941,202	5,109,818	16,841,638	1,430,415
Special Assessment Bonds with Government Commitment						
1991 East Erie Cleveland Road (Original Amount \$39,000)	6.55	9,500	0	3,000	6,500	3,000
1995 Glidden/Riverport Road (Original Amount \$595,000)	5.7	290,000	0	290,000	0	0

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Governmental Activities (continued)						
Special Assessment Bonds with Governmental Commitment						
1996 Parker Road (Original Amount \$290,000)	5.9%	\$160,000	\$0	\$160,000	\$0	\$0
1996 Joppa Road (Original Amount \$64,000)	3.375	36,000	0	3,000	33,000	4,000
1997 Various Purpose (Original Amount \$90,000)	4.87-5	52,000	0	52,000	0	0
1998 Various Purpose (Original Amount \$220,000)	3.05-4.75	130,000	0	130,000	0	0
2009 Refunding						
Glidden/Riverport Road (Original Amount \$265,000)	2-2.75	0	265,000	0	265,000	40,000
2009 Refunding Parker Road (Original Amount \$155,000)	2-2.875	0	155,000	0	155,000	20,000
2009 Refunding						
1997 Various Purpose (Original Amount \$49,350)	2-3.125	0	49,350	0	49,350	5,483
2009 Refunding						
1998 Various Purpose (Original Amount \$122,883)	2-3.5	0	112,883	0	112,883	13,523
Total Special Assessment Bonds		<u>677,500</u>	<u>582,233</u>	<u>638,000</u>	<u>621,733</u>	<u>86,006</u>
Other Long-Term Obligations						
Compensated Absences Payable		2,888,027	0	193,391	2,694,636	876,318
Capital Leases Payable		120,525	0	49,611	70,914	31,780
Total Other Long-Term Obligations		<u>3,008,552</u>	<u>0</u>	<u>243,002</u>	<u>2,765,550</u>	<u>908,098</u>
Total Governmental Activities		<u>\$21,696,306</u>	<u>\$4,523,435</u>	<u>\$5,990,820</u>	<u>\$20,228,921</u>	<u>\$2,424,519</u>

Business-Type Activities

General Obligation Bonds

1992 Marshall Avenue Pump Station						
	6.05%	\$165,000	\$0	\$165,000	\$0	\$0
(Original Amount \$525,000)						
1996 Cleveland Road East Trunk						
	5.90	270,000	0	270,000	0	0
(Original Amount \$500,000)						
1999 Rye Beach Trunk Line						
	3.85-5.625	105,000	0	105,000	0	0
(Original Amount \$2,250,000)						
1999 Cleveland East Road Main Extension						
	3.85-5.625	25,000	0	25,000	0	0
(Original Amount \$500,000)						
2000 Ruggles-Mitiwanga Rehab						
	4.3-5.5	30,000	0	10,000	20,000	10,000
(Original Amount \$500,000)						
2001 Route 6/Mitiwanga West						
	3-5.5	110,000	0	35,000	75,000	35,000
(Original Amount \$825,000)						
2001 Columbus Park Subdivision						
	3-5.5	60,000	0	20,000	40,000	20,000
(Original Amount \$450,000)						
2002 Perkins Township Rehab						
	2-5.375	530,000	0	30,000	500,000	30,000
(Original Amount \$685,000)						

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Business-Type Activities (continued)						
General Obligation Bonds						
2004 Refunding	2-3.75%	\$1,665,000	\$0	\$250,000	\$1,415,000	\$265,000
(Original Amount \$2,640,000)						
Premium		15,300	0	2,552	12,748	0
2007 Refunding						
1999 Various Purpose	4-5	1,708,466	0	6,793	1,701,673	139,259
(Original Amount \$1,715,259)						
Premium		158,153	0	12,404	145,749	0
Accounting Loss		(112,613)	8,832	0	(103,781)	0
2007 Refunding						
2000 Various Purpose						
Serial	4-5	100,477	0	515	99,962	515
(Original Amount \$101,065)						
Capital Appreciation	15	1,923	0	0	1,923	0
(Original Amount \$1,923)						
Accretion on Capital						
Appreciation Bonds		387	360	0	747	0
2007 Refunding						
2001 Various Purpose						
Serial	4-5	729,064	0	3,202	725,862	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		7,103	6,595	0	13,698	0
2009 Refunding Marshall Avenue	2	0	135,000	0	135,000	40,000
(Original Amount \$135,000)						
2009 Refunding						
Cleveland Road East	2-2.875	0	255,000	0	255,000	35,000
(Original Amount \$255,000)						
1995 State Route 4	5.7	170,000	0	170,000	0	0
(Original Amount \$350,000)						
1995 Billings Road Elevated Tank	5.9	300,000	0	300,000	0	0
(Original Amount \$550,000)						
1997 Various Purpose	4.875-5	278,000	0	278,000	0	0
(Original Amount \$460,000)						
1998 Various Purpose	3.05-4.6	350,000	0	350,000	0	0
(Original Amount \$585,000)						
1999 State Route 101	3.85-5.625	25,000	0	25,000	0	0
(Original Amount \$525,000)						
1999 U.S. Route 250 Relocation	3.85-5.625	35,000	0	35,000	0	0
(Original Amount \$775,000)						
2000 Columbus/Oakland/ U.S. Route 250	4.3-5.5	165,000	0	50,000	115,000	55,000
(Original Amount \$1,170,000)						
2000 State Route 4 Improvements	4.3-5.5	70,000	0	20,000	50,000	25,000
(Original Amount \$500,000)						
2001 South Columbus/Taylor Road	3-5.5	115,000	0	35,000	80,000	40,000
(Original Amount \$870,000)						

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Business-Type Activities (continued)						
General Obligation Bonds						
2001 Mason Road/Taylor Road (Original Amount \$335,000)	3-5.5%	\$45,000	\$0	\$15,000	\$30,000	\$15,000
2001 Marshall Avenue Improvements (Original Amount \$440,000)	3-5.5	60,000	0	20,000	40,000	20,000
2001 Maple Avenue Improvements (Original Amount \$510,000)	3-5.5	70,000	0	20,000	50,000	25,000
2004 Refunding (Original Amount \$2,480,000)	2-3.75	1,680,000	0	210,000	1,470,000	190,000
Premium		16,000	0	1,968	14,032	0
2007 Refunding 1999 Various Purpose (Original Amount \$809,741)	4-5	806,534	0	3,207	803,327	65,741
Premium		142,354	0	11,165	131,189	0
Accounting Loss		(105,423)	8,268	0	(97,155)	0
2007 Refunding 2000 Various Purpose Serial (Original Amount \$953,789)	4-5	948,951	0	4,866	944,085	4,866
Capital Appreciation (Original Amount \$18,879)	15	18,879	0	0	18,879	0
Accretion on Capital Appreciation Bonds		3,802	3,530	0	7,332	0
2007 Refunding 2001 Various Purpose Serial (Original Amount \$1,254,108)	4-5	1,252,599	0	5,359	1,247,240	5,359
Capital Appreciation (Original Amount \$33,000)	15	33,000	0	0	33,000	0
Accretion on Capital Appreciation Bonds		6,645	6,170	0	12,815	0
2009 Refunding State Route 4 (Original Amount \$155,000)	2-2.75	0	155,000	0	155,000	25,000
2009 Refunding Billings Road (Original Amount \$280,000)	2-2.875	0	280,000	0	280,000	35,000
2009 Refunding 1997 Various Purpose (Original Amount \$265,650)	2-3.5	0	265,650	0	265,650	29,517
2009 Refunding 1998 Various Purpose (Original Amount \$265,650)	2-3.5	0	301,020	0	301,020	36,061
2000 Garbage and Refuse District (Original Amount \$3,300,000)	4.3-5.5	465,000	0	145,000	320,000	155,000
2001 Garbage and Refuse District (Original Amount \$3,200,000)	3-5.5	420,000	0	135,000	285,000	140,000

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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Business-Type Activities (continued)						
General Obligation Bonds						
2004 Garbage and Refuse Improvements (Original Amount \$11,700,000)	3-5.5%	\$10,050,000	\$0	\$440,000	\$9,610,000	\$460,000
Premium		189,600	0	12,110	177,490	0
2007 Landfill Improvement Serial (Original Amount \$3,920,000)	4-4.5	3,755,000	0	175,000	3,580,000	180,000
Term (Original Amount \$1,050,000)	4.375-4.5	1,050,000	0	0	1,050,000	0
Capital Appreciation (Original Amount \$29,053)	15	29,053	0	0	29,053	0
Accretion on Capital Appreciation Bonds		5,850	5,432	0	11,282	0
Premium		245,603	0	19,263	226,340	0
Accounting Loss		(119,979)	9,410	0	(110,569)	0
2007 Refunding						
2000 Various Purpose Serial (Original Amount \$1,1885,146)	4-5	1,875,573	0	9,619	1,865,954	9,619
Capital Appreciation (Original Amount \$37,304)	15	37,304	0	0	37,304	0
Accretion on Capital Appreciation Bonds		7,512	6,974	0	14,486	0
2007 Refunding						
2001 Various Purpose Serial (Original Amount \$1,879,346)	4-5	1,873,257	0	8,014	1,865,243	8,014
Capital Appreciation (Original Amount \$45,517)	15	45,517	0	0	45,517	0
Accretion on Capital Appreciation Bonds		9,165	8,510	0	17,675	0
Total General Obligation Bonds		32,028,331	1,455,751	3,434,037	30,050,045	2,102,153
Special Assessment Bonds						
2001 Chappel Creek (Original Amount \$1,370,000)	3-5.5	180,000	0	60,000	120,000	60,000
2007 Chappel Creek (Original Amount \$822,649)	4-5	820,080	0	3,425	816,655	3,425
Total Special Assessment Bonds		1,000,080	0	63,425	936,655	63,425
OPWC Loans						
Cleveland Road Pump Station and Tank Sewer (Original Amount \$73,905)	0	27,715	0	1,848	25,867	3,695
Stoney Ridge Pump Station (Original Amount \$91,202)	0	41,041	0	2,280	38,761	4,560

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Business-Type Activities (continued)						
OPWC Loans						
Ruggles/Mitiwanga Sanitary Sewer (Original Amount \$159,005)	0%	\$39,750	\$0	\$7,950	\$31,800	\$15,900
Columbus Park Subdivision Sanitary Sewer (Original Amount \$748,107)	0	41,142	0	8,229	32,913	16,456
Perkins Sanitary Sewer Rehab (Original Amount \$43,462)	0	17,385	0	2,173	15,212	4,346
Hull Road, Fitzgerald Subdivision, Beachwood Cove Sewer (Original Amount \$124,076)	0	86,853	0	6,204	80,649	12,408
South Columbus Avenue/ Taylor Road Water (Original Amount \$173,897)	0	60,863	0	8,695	52,168	17,390
Total OPWC Loans		<u>314,749</u>	<u>0</u>	<u>37,379</u>	<u>277,370</u>	<u>74,755</u>
OWDA Loans						
Sewer Sawmill WWTP (Original Amount \$6,413,963)	6.91	3,061,948	0	389,624	2,672,324	416,547
U.S. Route 250 Sewer Expansion (Original Amount \$615,551)	5.65	568,836	46,715	0	615,551	0
Sanitary Sewer Rehab (Original Amount \$949,566)	4.34	853,242	0	20,091	833,151	20,972
State Route 4 Sewer Extension (Original Amount \$3,219,566)	4.28	2,890,035	0	68,606	2,821,429	71,573
“A” Street Sewer Rehab (Original Amount \$1,481,971)	4.16	1,387,788	0	29,498	1,358,290	30,738
Sewer Rehab (Original Amount \$1,134,297)	4.1	1,073,171	0	40,336	1,032,835	0
Huron Basin WWTP Improvements (Original Amount \$287,392)	4	250,525	0	15,799	234,726	16,438
Sanitary Sewer and Pump Station Elimination (Original Amount \$377,587)	3.99	360,329	0	7,394	352,935	7,692
Sewer Extension (Original Amount \$3,666,129)	4	3,520,426	0	57,069	3,463,357	73,124
Pump Station Improvements (Original Amount \$1,367,458)	3.79	1,264,612	0	50,301	1,214,311	0
Huron Basin WWTP Headworks Improvements (Original Amount \$7,369,471)	3.99	6,385,169	0	138,728	6,246,441	0
Sulpher Brook SAS Rehab Phase I (Original Amount \$1,311,779)	4.09	1,220,051	62,130	27,332	1,254,849	0
Sandusky WWTP Improvements Phase I (Original Amount \$9,096,016)	3.62	8,746,105	0	184,599	8,561,506	191,342

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Business-Type Activities (continued)						
OWDA Loans						
Sulpher Brook to Kob Ditch Diversion Sewer (Original Amount \$2,417,000)	4.28%	\$2,072,684	\$344,316	\$0	\$2,417,000	\$0
Design/Plum Brook Tank and Pump Station Renovation (Original Amount \$182,580)	5.27	870	181,710	6,234	176,346	0
Sandusky WWTP Improvements (Original Amount \$3,205,252)	4.27	490,005	2,715,247	0	3,205,252	0
State Route 60 Sanitary Sewer Relocation (Original Amount \$409)	4.79	400	9	409	0	0
U.S. Route 250 Waterline Construction (Original Amount \$2,160,388)	6.91	1,094,751	0	126,854	967,897	135,619
Water System Expansion (Original Amount \$5,575,695)	4.74	5,043,173	0	112,444	4,930,729	117,837
Water System Expansion (Original Amount \$5,317,996)	4.65	4,855,481	0	105,957	4,749,524	110,941
Water Booster Station (Original Amount \$749,868)	4.7	685,152	0	14,847	670,305	15,553
Water Main Extension (Original Amount \$3,883,647)	4.34	3,568,407	0	78,716	3,489,691	82,170
Water District "B" (Original Amount \$3,514,926)	4.28	3,329,104	0	67,375	3,261,729	70,289
Water Treatment Feasibility Study (Original Amount \$500,818)	5.16	100,004	814	100,818	0	0
Elevated Storage Tanks (Original Amount \$3,142,343)	4.56	2,997,959	0	42,935	2,955,024	59,177
SCADA System (Original Amount \$572,082)	4.56	425,718	0	46,856	378,862	0
Perkins Avenue Water Main Loop (Original Amount \$451,975)	3.99	412,996	0	16,702	396,294	17,375
Berlin Heights Booster Station (Original Amount \$341,893)	3.75	297,282	0	19,037	278,245	19,758
State Route 60 and Chappel Creek Water Tanks (Original Amount \$133,852)	5.09	131,603	6,141	7,526	130,218	0
State Route 101, Huron East and State Route 60 Water Booster Station Design (Original Amount \$183,700)	5.09	180,858	8,454	10,035	179,277	0
Water System Expansion (Original Amount \$1,933,981)	4.11	1,834,421	99,560	0	1,933,981	0
Waterline Replacement Design (Original Amount \$75,586)	5.27	560	75,026	4,014	71,572	0

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19- Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
<u>Business-Type Activities</u> (continued)						
OWDA Loans						
State Route 60 Water Distribution Improvement (Original Amount \$170,641)	4.79%	\$797	\$169,844	\$1,744	\$168,897	0
Total OWDA Loans		<u>59,104,462</u>	<u>3,709,966</u>	<u>1,791,880</u>	<u>61,022,548</u>	<u>1,457,145</u>
Other Long-Term Obligations						
Compensated Absences		595,158	0	125,433	469,725	287,466
Capital Leases		165,593	0	80,249	85,344	83,389
Closure/Postclosure Costs Payable		13,698,572	915,152	0	14,613,724	0
Total Other Long Term Obligations		<u>14,459,323</u>	<u>915,152</u>	<u>205,682</u>	<u>15,168,793</u>	<u>370,855</u>
Total Business-Type Activities		<u>\$106,906,945</u>	<u>\$6,080,869</u>	<u>\$5,532,403</u>	<u>\$107,455,411</u>	<u>\$4,068,333</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. At December 31, 2009, \$3,535,000 of this debt was still outstanding.

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 1999, 2000, and 2001 for Various Purposes. At December 31, 2009, \$10,330,000 of this debt was still outstanding.

On December 15, 2009, the County issued refunding general obligation bonds, in the amount of \$5,322,767, to refund general obligation 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.

The net proceeds of the refunding bond issue, in the amount of \$5,229,636 were used to purchase U.S. government securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for the future debt service payments of the refunded bonds. As a result, \$5,143,000 of the refunded bonds has been removed from the County's financial statements. At December 31, 2009 \$5,143,000 of this debt was still outstanding.

The refunding resulted in decreased aggregated debt service payments by \$416,331 over the next ten years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$358,596.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(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.

On December 15, 2009, the County issued refunding special assessment bonds, in the amount of \$582,233, to refund special assessment 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.

The net proceeds of the refunding bond issue, in the amount of \$567,670 were used to purchase U.S. government securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for the future debt service payments of the refunded bonds. As a result, \$567,000 of the refunded bonds has been removed from the County's financial statements. At December 31, 2009 \$567,000 of this debt was still outstanding.

The refunding resulted in decreased aggregated debt service payments by \$58,537 over the next ten years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$50,709.

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, Real Estate Assessment, Delinquent Real Estate, Youth Services, Northern Ohio Juvenile Facility, Public Defender, School Resource Officer Grant, Drug Task Force, Adult Probation, Emergency Management Agency, Crime Victims Assistance, Prepayment Interest, 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19 - Long-Term Obligations (continued)

OPWC Loans

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

OWDA Loans

The OWDA loans consist of monies owed to the Ohio Water Development Authority for various sewer and water projects. OWDA loans will be repaid from the Sewer and Water enterprise funds. As of December 31, 2009, 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 schedules of future principal and interest requirements. These projects include the following:

- U.S. Route 250 Sewer Expansion
- Sewer Rehab
- Pump Station Improvements
- Huron Basin WWTP Headworks Improvements
- Sulpher Brook SAS Rehab Phase I
- Sulpher Brook to Kob Ditch Diversion Sewer
- Design/Plum Brook Tank and Pump Station Renovation
- Sandusky WWTP Improvements
- State Route 60 Sanitary Sewer Relocation
- Water Treatment Feasibility Study
- SCADA System
- 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 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 \$277,370. The total principal and interest, for which amortization schedules are currently available, remaining to be paid on the OWDA loans is \$41,997,156 and \$25,074,368. Principal and interest paid in the Sewer and Water enterprise funds for the current year were \$2,260,759 and \$1,754,328, respectively. Total net revenues for the Sewer and Water enterprise funds were \$466,177 and \$3,567,077, respectively.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19 - Long-Term Obligations (continued)

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2009, were as follows:

General Obligation Bonds					
Year	Serial	Term	Capital Appreciation	Interest	Total
2010	\$1,430,415	\$0	\$0	\$615,945	\$2,046,360
2011	1,448,025	0	0	593,336	2,041,361
2012	1,398,025	0	43,580	590,296	2,031,901
2013	1,271,459	0	10,475	509,070	1,791,004
2014	1,340,415	0	0	451,146	1,791,561
2015-2019	6,457,758	0	0	1,509,428	7,967,186
2020-2024	1,890,000	0	0	438,300	2,328,300
2025-2029	0	875,000	0	189,594	1,064,594
2030-2031	0	340,000	0	23,175	363,175
	<u>\$15,236,097</u>	<u>\$1,215,000</u>	<u>\$54,055</u>	<u>\$4,920,290</u>	<u>\$21,425,442</u>

Special Assessment Bonds		
Year	Principal	Interest
2010	\$86,006	\$12,337
2011	95,794	14,291
2012	83,078	12,038
2013	89,505	10,204
2014	89,790	8,193
2015-2019	177,560	11,020
	<u>\$621,733</u>	<u>\$68,083</u>

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2009, from the enterprise funds were as follows:

General Obligation Bonds					
Year	Serial	Term	Capital Appreciation	Interest	Total
2010	\$2,102,153	\$0	\$0	\$1,638,032	\$3,740,185
2011	2,190,256	0	0	1,587,999	3,778,255
2012	1,880,156	0	200,951	1,334,471	3,415,578
2013	2,313,823	0	0	1,051,437	3,365,260
2014	2,357,870	0	0	962,335	3,320,205
2015-2019	10,509,271	0	0	3,433,021	13,942,292
2020-2024	6,971,487	0	0	1,161,746	8,133,233
2025-2027	0	1,050,000	0	93,188	1,143,188
	<u>\$28,325,016</u>	<u>\$1,050,000</u>	<u>\$200,951</u>	<u>\$11,262,229</u>	<u>\$40,838,196</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19 - Long-Term Obligations (continued)

Year	Special Assessment Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Principal	Interest
2010	\$63,425	\$80,815	\$74,755	\$1,457,145	\$1,865,554
2011	63,425	78,398	74,756	1,533,957	1,788,742
2012	47,743	34,276	42,397	1,615,076	1,707,623
2013	70,212	33,145	22,837	1,700,748	1,621,951
2014	71,925	3,037	20,663	1,791,247	1,531,452
2015-2019	426,412	101,843	41,962	6,547,482	6,550,590
2020-2024	193,513	11,678	0	7,289,236	5,110,878
2025-2029	0	0	0	8,779,184	3,424,864
2030-2034	0	0	0	9,372,366	1,387,413
2035-2036	0	0	0	1,910,715	85,301
	<u>\$936,655</u>	<u>\$343,192</u>	<u>\$277,370</u>	<u>\$41,997,156</u>	<u>\$25,074,368</u>

The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations at December 31, 2009, was an overall debt margin of \$30,250,567 and an unvoted debt margin of \$1,008,253.

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 2009 were \$49,611 for the governmental funds and \$80,249 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Equipment	\$205,272	\$412,649
Less Accumulated Depreciation	(59,073)	(110,409)
Carrying Value, December 31, 2009	<u>\$146,199</u>	<u>\$302,240</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 20 - Capital Leases - Lessee Disclosure (continued)

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2009.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2010	\$31,780	\$2,740	\$83,389	\$3,307
2011	23,398	1,362	1,955	45
2012	13,090	442	0	0
2013	2,646	22	0	0
Total	\$70,914	\$4,566	\$85,344	\$3,352

Note 21 - Closure and Postclosure Costs

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

The \$14,613,724 reported as the landfill closure and postclosure liability at December 31, 2009, represents the cumulative amount reported to date based on the use of 91 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$140,439 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2009. 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 22 - Interfund Transfers

During 2009, the following transfers were made:

	Transfers Out					Total
	General	Job and Family Services	Other Governmental	Water	Landfill	
Transfers In						
Governmental Activities						
Job and Family Services	\$328,790	0	\$1,251,185	\$0	\$0	\$1,579,975
Other Governmental	2,884,614	74,519	0	10,522	154,000	3,123,655
Total Governmental Activities	3,213,404	74,519	1,251,185	10,522	154,000	4,703,630
Business-Type Activities						
Sewer	0	0	4,798	6,595	0	11,393
Internal Service Fund						
Employee Self-Insurance	22,799	0	0	0	0	22,799
Total	<u>\$3,236,203</u>	<u>\$74,519</u>	<u>\$1,255,983</u>	<u>\$17,117</u>	<u>\$154,000</u>	<u>\$4,737,822</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.

Noted 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 \$51,950 and is included as held in trust for others. State law permits the County to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the principal and interest should be used to provide assistance to families of fallen officers.

Note 24 - Joint Ventures

A. Alcohol, Drug Addiction, and Mental Health Services Board

The Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHS) 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 ADAMHS 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 ADAMHS is dependent on the combined participation of the counties. The ADAMHS has not accumulated significant financial resources nor is the ADAMHS experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 24 - Joint Ventures (continued)

The County cannot significantly influence the operations of the ADAMHS Board. The Board has sole budgetary authority and controls surpluses and deficits, and the County is not legally obligated for the ADAMHS debt. Financial information can be obtained from Alcohol, Drug Addiction, and Mental Health Services 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 2009, the County provided \$31,694 for operations. Financial information can be obtained from Jackie Dunn, Secretary, 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, and Seneca Counties. The Board of Directors is made up of the superintendents from each of these DD Boards. Clearwater is the administrator of various grant monies for each these Boards of DD. The degree of control exercised by any participating government is limited to its representation of the Board. Financial information can be obtained from the Clearwater Council of Governments, 8200 West State Route 163, Oak Harbor, Ohio, 43449.

Note 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

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)**

ARRA Stimulus

To account for monies received from the American Recovery and Reinvestment Act for expenditures related to economic development.

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Child Support Juvenile Court

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

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.

Local Law Enforcement Block Grant

To account for a state grant used for law enforcement.

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.

Stein Foundation

To account for a local grant to be used to purchase various art supplies for juveniles.

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, 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 purchase 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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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.

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.

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 a 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.

(continued)

Nonmajor Debt Service Funds
(continued)

Special Assessment Bond Retirement

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

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 from tax increment financing agreements.

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Erie County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	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	\$5,611,449	\$1,704,081	\$3,995,702	\$11,311,232
Accounts Receivable	59,646	0	14,425	74,071
Accrued Interest Receivable	1,864	0	1,692	3,556
Other Local Taxes Receivable	226,019	0	0	226,019
Due from Other Governments	1,074,055	0	0	1,074,055
Materials and Supplies Inventory	1,745	0	0	1,745
Interfund Receivable	10,410	11,539	0	21,949
Property Taxes Receivable	774,362	0	0	774,362
Payment in Lieu of Taxes Receivable	0	1,463,486	0	1,463,486
Notes Receivable	222,154	0	0	222,154
Special Assessments Receivable	174,195	866,561	0	1,040,756
Total Assets	\$8,155,899	\$4,045,667	\$4,011,819	\$16,213,385
<u>Liabilities</u>				
Accrued Wages Payable	\$147,384	\$0	\$0	\$147,384
Accounts Payable	262,375	0	0	262,375
Contracts Payable	48,230	0	0	48,230
Due to Other Governments	776,705	0	0	776,705
Due to External Parties	4,390	0	0	4,390
Interfund Payable	276,013	58,297	0	334,310
Accrued Interest Payable	0	0	8,233	8,233
Notes Payable	0	0	3,200,000	3,200,000
Deferred Revenue	1,661,491	2,330,047	907	3,992,445
Retainage Payable	966	0	0	966
Total Liabilities	3,177,554	2,388,344	3,209,140	8,775,038
<u>Fund Balance</u>				
Reserved for Notes Receivable	210,428	0	0	210,428
Reserved for Encumbrances	849,422	0	36,793	886,215
Unreserved, Reported in				
Special Revenue Funds	3,918,495	0	0	3,918,495
Debt Service Funds	0	1,657,323	0	1,657,323
Capital Projects Funds	0	0	765,886	765,886
Total Fund Balance	4,978,345	1,657,323	802,679	7,438,347
Total Liabilities and Fund Balance	\$8,155,899	\$4,045,667	\$4,011,819	\$16,213,385

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Ditch Assessments	Children's Services	CSEA	Title Administration
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$377,569	\$631,253	\$244,089	\$161,664
Accounts Receivable	0	0	0	23,984
Accrued Interest Receivable	0	0	0	0
Other Local Taxes Receivable	0	0	0	0
Due from Other Governments	0	27,421	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	174,195	0	0	0
Total Assets	<u>\$551,764</u>	<u>\$658,674</u>	<u>\$244,089</u>	<u>\$185,648</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$1,296	\$0	\$34,119	\$4,336
Accounts Payable	366	103,345	0	5,947
Contracts Payable	0	0	53	0
Due to Other Governments	855	481,186	214,622	2,104
Due to External Parties	0	0	0	0
Interfund Payable	827	0	25,594	1,847
Deferred Revenue	174,195	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>177,539</u>	<u>584,531</u>	<u>274,388</u>	<u>14,234</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	9,569	23,921	39,512	6,540
Unreserved (Deficit)	364,656	50,222	(69,811)	164,874
Total Fund Balance (Deficit)	<u>374,225</u>	<u>74,143</u>	<u>(30,299)</u>	<u>171,414</u>
Total Liabilities and Fund Balance	<u>\$551,764</u>	<u>\$658,674</u>	<u>\$244,089</u>	<u>\$185,648</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>
\$242,553	\$781,934	\$282,020	\$9,108	\$12,409	\$0
0	0	0	1,118	0	0
0	0	0	0	0	15
0	0	0	0	0	0
0	0	0	0	88,230	84,656
0	0	0	0	0	0
0	962	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$242,553</u>	<u>\$782,896</u>	<u>\$282,020</u>	<u>\$10,226</u>	<u>\$100,639</u>	<u>\$84,671</u>
\$4,641	\$12,617	\$4,606	\$0	\$0	\$0
618	10,145	915	0	3,091	5,171
0	0	0	0	48,177	0
3,633	5,758	2,156	0	115	1,969
0	0	0	0	0	0
2,335	172,946	1,803	0	0	33,721
0	0	0	0	88,230	15,582
0	0	0	0	966	0
<u>11,227</u>	<u>201,466</u>	<u>9,480</u>	<u>0</u>	<u>140,579</u>	<u>56,443</u>
0	0	0	0	0	0
3,927	22,207	7	7,000	6,275	275,876
<u>227,399</u>	<u>559,223</u>	<u>272,533</u>	<u>3,226</u>	<u>(46,215)</u>	<u>(247,648)</u>
<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>\$242,553</u>	<u>\$782,896</u>	<u>\$282,020</u>	<u>\$10,226</u>	<u>\$100,639</u>	<u>\$84,671</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009
(continued)

	Tax Abatements	Court Computerization	Common Pleas Court Special Projects	Youth Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,047	\$44,059	\$364,559	\$191,812
Accounts Receivable	1,963	3,690	24,159	25
Accrued Interest Receivable	0	0	0	0
Other Local Taxes Receivable	0	0	0	0
Due from Other Governments	0	0	0	413,418
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	\$5,010	\$47,749	\$388,718	\$605,255
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$13,034
Accounts Payable	0	9,161	0	9,550
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	1,278	7,672
Due to External Parties	0	0	0	0
Interfund Payable	0	0	1,532	6,126
Deferred Revenue	0	0	0	153,694
Retainage Payable	0	0	0	0
Total Liabilities	0	9,161	2,810	190,076
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	619	259	0	13,410
Unreserved (Deficit)	4,391	38,329	385,908	401,769
Total Fund Balance (Deficit)	5,010	38,588	385,908	415,179
Total Liabilities and Fund Balance	\$5,010	\$47,749	\$388,718	\$605,255

Northern Ohio Juvenile Facility	Indigent Guardianship	Probate Coudct of Business	County Court	Indigent Municipal Court	Juvenile Court Donations
\$180,278	\$7,957	\$4,434	\$16,831	\$87,171	\$7,070
0	1,643	26	1,107	941	0
0	0	0	0	0	0
0	0	0	0	0	0
5,008	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$185,286</u>	<u>\$9,600</u>	<u>\$4,460</u>	<u>\$17,938</u>	<u>\$88,112</u>	<u>\$7,070</u>
\$35,705	\$0	\$0	\$0	\$0	\$0
14,964	0	0	0	0	0
0	0	0	0	0	0
15,882	0	0	0	0	0
4,390	0	0	0	0	0
9,357	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>80,298</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
15,465	0	0	0	0	830
<u>89,523</u>	<u>9,600</u>	<u>4,460</u>	<u>17,938</u>	<u>88,112</u>	<u>6,240</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>\$185,286</u>	<u>\$9,600</u>	<u>\$4,460</u>	<u>\$17,938</u>	<u>\$88,112</u>	<u>\$7,070</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009
(continued)

	Public Defender	Child Support Juvenile Court	Concealed Carry License	School Resource Officer Grant
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$58,586	\$62,551	\$79,162	\$65,469
Accounts Receivable	0	111	0	0
Accrued Interest Receivable	0	0	0	0
Other Local Taxes Receivable	0	0	0	0
Due from Other Governments	0	0	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	0	0	0	0
Total Assets	<u>\$58,586</u>	<u>\$62,662</u>	<u>\$79,162</u>	<u>\$65,469</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$11,351	\$0	\$554	\$7,716
Accounts Payable	6,779	0	2,563	0
Contracts Payable	0	0	0	0
Due to Other Governments	5,293	0	276	6,395
Due to External Parties	0	0	0	0
Interfund Payable	4,299	0	185	2,866
Deferred Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>27,722</u>	<u>0</u>	<u>3,578</u>	<u>16,977</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	0	0	2,600	0
Unreserved (Deficit)	<u>30,864</u>	<u>62,662</u>	<u>72,984</u>	<u>48,492</u>
Total Fund Balance (Deficit)	<u>30,864</u>	<u>62,662</u>	<u>75,584</u>	<u>48,492</u>
Total Liabilities and Fund Balance	<u>\$58,586</u>	<u>\$62,662</u>	<u>\$79,162</u>	<u>\$65,469</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>
\$68,017	\$0	\$72,115	\$41,605	\$133,318	\$1,382
0	0	0	275	4	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	229,850	0	46,841	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
0	0	0	0	0	0
<u>\$68,017</u>	<u>\$0</u>	<u>\$301,965</u>	<u>\$41,880</u>	<u>\$181,908</u>	<u>\$1,382</u>
\$708	\$0	\$9,332	\$0	\$2,910	\$0
0	0	360	0	3,986	0
0	0	0	0	0	0
176	0	3,373	0	1,354	0
0	0	0	0	0	0
79	954	1,401	0	1,595	0
0	0	97,157	0	46,841	0
0	0	0	0	0	0
<u>963</u>	<u>954</u>	<u>111,623</u>	<u>0</u>	<u>56,686</u>	<u>0</u>
0	0	0	0	0	0
0	0	377	0	6,264	0
<u>67,054</u>	<u>(954)</u>	<u>189,965</u>	<u>41,880</u>	<u>118,958</u>	<u>1,382</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>\$68,017</u>	<u>\$0</u>	<u>\$301,965</u>	<u>\$41,880</u>	<u>\$181,908</u>	<u>\$1,382</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009
(continued)

	Development Rotary	Crime Victims Assistance	Visitor's Bureau	Senior Citizens
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$162,097	\$53,007	\$19,818	\$25,856
Accounts Receivable	0	0	0	0
Accrued Interest Receivable	168	0	0	0
Other Local Taxes Receivable	0	0	226,019	0
Due from Other Governments	0	94,082	0	67,738
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	774,362
Notes Receivable	222,154	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$384,419</u>	<u>\$147,089</u>	<u>\$245,837</u>	<u>\$867,956</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$2,199	\$0	\$0
Accounts Payable	0	2,140	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	1,755	19,817	0
Due to External Parties	0	0	0	0
Interfund Payable	0	379	7,157	0
Deferred Revenue	90	94,082	148,619	842,100
Retainage Payable	0	0	0	0
Total Liabilities	<u>90</u>	<u>100,555</u>	<u>175,593</u>	<u>842,100</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	210,428	0	0	0
Reserved for Encumbrances	0	4,148	200,095	0
Unreserved (Deficit)	173,901	42,386	(129,851)	25,856
Total Fund Balance (Deficit)	<u>384,329</u>	<u>46,534</u>	<u>70,244</u>	<u>25,856</u>
Total Liabilities and Fund Balance	<u>\$384,419</u>	<u>\$147,089</u>	<u>\$245,837</u>	<u>\$867,956</u>

<u>Prepayment Interest</u>	<u>Solid Waste District</u>	<u>Joint Dispatch</u>	<u>Indigent Ignition Interlock</u>	<u>911 Services</u>	<u>Total</u>
\$54,785	\$42,598	\$11,436	\$4,878	\$1,004,952	\$5,611,449
0	0	0	600	0	59,646
1,681	0	0	0	0	1,864
0	0	0	0	0	226,019
0	0	0	150	16,661	1,074,055
0	0	0	0	0	1,745
0	9,448	0	0	0	10,410
0	0	0	0	0	774,362
0	0	0	0	0	222,154
0	0	0	0	0	174,195
<u>\$56,466</u>	<u>\$52,046</u>	<u>\$11,436</u>	<u>\$5,628</u>	<u>\$1,021,613</u>	<u>\$8,155,899</u>
\$959	\$1,301	\$0	\$0	\$0	147,384
0	72,891	10,383	0	0	262,375
0	0	0	0	0	48,230
446	590	0	0	0	776,705
0	0	0	0	0	4,390
362	648	0	0	0	276,013
901	0	0	0	0	1,661,491
0	0	0	0	0	966
<u>2,668</u>	<u>75,430</u>	<u>10,383</u>	<u>0</u>	<u>0</u>	<u>3,177,554</u>
0	0	0	0	0	210,428
644	3,099	0	0	206,778	849,422
<u>53,154</u>	<u>(26,483)</u>	<u>1,053</u>	<u>5,628</u>	<u>814,835</u>	<u>3,918,495</u>
<u>53,798</u>	<u>(23,384)</u>	<u>1,053</u>	<u>5,628</u>	<u>1,021,613</u>	<u>4,978,345</u>
<u>\$56,466</u>	<u>\$52,046</u>	<u>\$11,436</u>	<u>\$5,628</u>	<u>\$1,021,613</u>	<u>\$8,155,899</u>

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Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2009

	Bond Retirement	TIF Bond Retirement	Special Assessment Bond Retirement	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$206,990	\$1,497,091	\$0	\$1,704,081
Interfund Receivable	11,539	0	0	11,539
Payment in Lieu of Taxes Receivable	0	1,463,486	0	1,463,486
Special Assessments Receivable	0	0	866,561	866,561
Total Assets	<u>\$218,529</u>	<u>\$2,960,577</u>	<u>\$866,561</u>	<u>\$4,045,667</u>
<u>Liabilities</u>				
Interfund Payable	\$0	\$0	\$58,297	\$58,297
Deferred Revenue	0	1,463,486	866,561	2,330,047
Total Liabilities	0	1,463,486	924,858	2,388,344
<u>Fund Balance</u>				
Unreserved (Deficit)	218,529	1,497,091	(58,297)	1,657,323
Total Liabilities and Fund Balance	<u>\$218,529</u>	<u>\$2,960,577</u>	<u>\$866,561</u>	<u>\$4,045,667</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Municipal Court Capital Improvements	Drainage Improvement	Route 250 Corridor Safety	TIF Projects
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,866,553	\$145,597	\$340,000	\$1,643,552
Accounts Receivable	14,425	0	0	0
Accrued Interest Receivable	0	0	0	1,692
Total Assets	<u>\$1,880,978</u>	<u>\$145,597</u>	<u>\$340,000</u>	<u>\$1,645,244</u>
<u>Liabilities</u>				
Accrued Interest Payable	\$0	\$0	\$0	\$8,233
Notes Payable	0	0	0	3,200,000
Deferred Revenue	0	0	0	907
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,209,140</u>
<u>Fund Balance</u>				
Reserved for Encumbrances	0	0	0	36,793
Unreserved (Deficit)	1,880,978	145,597	340,000	(1,600,689)
Total Fund Balance (Deficit)	<u>1,880,978</u>	<u>145,597</u>	<u>340,000</u>	<u>(1,563,896)</u>
Total Liabilities and Fund Balance	<u>\$1,880,978</u>	<u>\$145,597</u>	<u>\$340,000</u>	<u>\$1,645,244</u>

<u>Total</u>
\$3,995,702
14,425
<u>1,692</u>
<u><u>\$4,011,819</u></u>
\$8,233
3,200,000
<u>907</u>
<u><u>\$3,209,140</u></u>
36,793
<u>765,886</u>
<u>802,679</u>
<u><u>\$4,011,819</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, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$814,227	\$0	\$0	\$814,227
Payment in Lieu of Taxes	0	1,216,976	0	1,216,976
Other Local Taxes	1,808,276	0	0	1,808,276
Charges for Services	3,019,203	0	180,149	3,199,352
Licenses and Permits	334,758	0	0	334,758
Fines and Forfeitures	28,513	0	0	28,513
Intergovernmental	6,212,616	0	170,000	6,382,616
Special Assessments	144,631	116,515	0	261,146
Interest	45,831	0	63,324	109,155
Other	176,870	224,416	6,936	408,222
Total Revenues	12,584,925	1,557,907	420,409	14,563,241
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	3,455,371	0	0	3,455,371
Judicial	2,560,166	0	0	2,560,166
Public Safety	2,056,748	0	0	2,056,748
Public Works	591,345	0	0	591,345
Health	1,305,832	0	0	1,305,832
Human Services	3,339,502	0	0	3,339,502
Economic Development	728,351	0	0	728,351
Capital Outlay	0	0	67,073	67,073
Debt Service:				
Principal Retirement	26,641	1,366,000	0	1,392,641
Interest and Fiscal Charges	37,520	936,334	104,683	1,078,537
Total Expenditures	14,101,476	2,302,334	171,756	16,575,566
Excess of Revenues Over (Under) Expenditures	(1,516,551)	(744,427)	248,653	(2,012,325)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	4,513,330	0	4,513,330
Payment to Refunded Bond Escrow Agent	0	(4,433,207)	0	(4,433,207)
Transfers In	2,005,435	1,118,220	0	3,123,655
Transfers Out	(1,251,185)	(4,798)	0	(1,255,983)
Total Other Financing Sources (Uses)	754,250	1,193,545	0	1,947,795
Changes in Fund Balance	(762,301)	449,118	248,653	(64,530)
Fund Balance Beginning of Year	5,740,646	1,208,205	554,026	7,502,877
Fund Balance End of Year	<u>\$4,978,345</u>	<u>\$1,657,323</u>	<u>\$802,679</u>	<u>\$7,438,347</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	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	61,021	352,793	273,098
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	1,400,003	1,052,863	0
Special Assessments	144,631	0	0	0
Interest	0	0	0	0
Other	0	67,038	0	0
Total Revenues	144,631	1,528,062	1,405,656	273,098
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	215,521
Public Safety	0	0	0	0
Public Works	145,610	0	0	0
Health	0	0	0	0
Human Services	0	1,929,671	1,409,831	0
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	1,641
Interest and Fiscal Charges	0	0	0	245
Total Expenditures	145,610	1,929,671	1,409,831	217,407
Excess of Revenues Over (Under) Expenditures	(979)	(401,609)	(4,175)	55,691
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	990,000	108,739	0
Transfers Out	0	(958,758)	(292,427)	0
Total Other Financing Sources (Uses)	0	31,242	(183,688)	0
Changes in Fund Balance	(979)	(370,367)	(187,863)	55,691
Fund Balance (Deficit) Beginning of Year	375,204	444,510	157,564	115,723
Fund Balance (Deficit) End of Year	\$374,225	\$74,143	(\$30,299)	\$171,414

<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>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
18,935	1,028,513	211,856	17,163	0	0
261,177	0	0	0	0	0
1,831	0	0	0	0	0
0	0	0	0	162,025	403,490
0	0	0	0	0	0
0	0	0	0	0	507
4,605	18,427	6,949	0	0	5,439
<u>286,548</u>	<u>1,046,940</u>	<u>218,805</u>	<u>17,163</u>	<u>162,025</u>	<u>409,436</u>
0	991,482	230,874	0	0	24,655
0	0	0	15,294	0	0
0	0	0	0	0	0
0	0	0	0	0	0
219,615	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	222,933	476,878
25,000	0	0	0	0	0
28,469	8,806	0	0	0	0
<u>273,084</u>	<u>1,000,288</u>	<u>230,874</u>	<u>15,294</u>	<u>222,933</u>	<u>501,533</u>
<u>13,464</u>	<u>46,652</u>	<u>(12,069)</u>	<u>1,869</u>	<u>(60,908)</u>	<u>(92,097)</u>
0	0	0	0	16,030	20,306
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,030</u>	<u>20,306</u>
13,464	46,652	(12,069)	1,869	(44,878)	(71,791)
<u>217,862</u>	<u>534,778</u>	<u>284,609</u>	<u>8,357</u>	<u>4,938</u>	<u>100,019</u>
<u>\$231,326</u>	<u>\$581,430</u>	<u>\$272,540</u>	<u>\$10,226</u>	<u>(\$39,940)</u>	<u>\$28,228</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, 2009
(continued)

	ARRA Stimulus	Tax Abatements	Court Computerization	Common Pleas Court Special Projects
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Local Taxes	0	0	0	0
Charges for Services	0	3,774	23,183	310,888
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,000	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	250
Total Revenues	<u>1,000</u>	<u>3,774</u>	<u>23,183</u>	<u>311,138</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,000	0	0	0
Judicial	0	0	71,474	149,854
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	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,000</u>	<u>0</u>	<u>71,474</u>	<u>149,854</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>3,774</u>	<u>(48,291)</u>	<u>161,284</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	0	3,774	(48,291)	161,284
Fund Balance (Deficit) Beginning of Year	<u>0</u>	<u>1,236</u>	<u>86,879</u>	<u>224,624</u>
Fund Balance (Deficit) End of Year	<u>\$0</u>	<u>\$5,010</u>	<u>\$38,588</u>	<u>\$385,908</u>

<u>Youth Services</u>	<u>Northern Ohio Juvenile Facility</u>	<u>Indigent Guardianship</u>	<u>Probate Conduct of Business</u>	<u>County Court</u>	<u>Indigent Municipal Court</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	7,066	17,301	499	13,628	9,095
0	0	0	0	0	0
125	0	0	0	0	4,004
741,888	1,173,976	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
616	46,506	0	0	0	0
<u>742,629</u>	<u>1,227,548</u>	<u>17,301</u>	<u>499</u>	<u>13,628</u>	<u>13,099</u>
0	0	0	0	0	0
1,046,128	0	7,723	1,256	194,089	600
0	1,206,290	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,046,128</u>	<u>1,206,290</u>	<u>7,723</u>	<u>1,256</u>	<u>194,089</u>	<u>600</u>
<u>(303,499)</u>	<u>21,258</u>	<u>9,578</u>	<u>(757)</u>	<u>(180,461)</u>	<u>12,499</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>(303,499)</u>	<u>21,258</u>	<u>9,578</u>	<u>(757)</u>	<u>(180,461)</u>	<u>12,499</u>
<u>718,678</u>	<u>83,730</u>	<u>22</u>	<u>5,217</u>	<u>198,399</u>	<u>75,613</u>
<u>\$415,179</u>	<u>\$104,988</u>	<u>\$9,600</u>	<u>\$4,460</u>	<u>\$17,938</u>	<u>\$88,112</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, 2009
(continued)

	Juvenile Court Donations	Public Defender	Child Support Juvenile Court	Concealed Carry License
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Local Taxes	0	0	0	0
Charges for Services	0	0	25,302	0
Licenses and Permits	0	0	0	73,581
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	2,000	0	0	0
Total Revenues	<u>2,000</u>	<u>0</u>	<u>25,302</u>	<u>73,581</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	1,436	718,496	850	0
Public Safety	0	0	0	44,784
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>1,436</u>	<u>718,496</u>	<u>850</u>	<u>44,784</u>
Excess of Revenues Over (Under) Expenditures	<u>564</u>	<u>(718,496)</u>	<u>24,452</u>	<u>28,797</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	684,000	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>684,000</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	564	(34,496)	24,452	28,797
Fund Balance (Deficit) Beginning of Year	<u>6,506</u>	<u>65,360</u>	<u>38,210</u>	<u>46,787</u>
Fund Balance (Deficit) End of Year	<u><u>\$7,070</u></u>	<u><u>\$30,864</u></u>	<u><u>\$62,662</u></u>	<u><u>\$75,584</u></u>

School Resource Officer Grant	Local Law Enforcement Block Grant	Drug Task Force	Highway Safety	Adult Probation	Stein Foundation
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
279,340	0	0	0	54,098	0
0	0	0	0	0	0
0	0	11,708	0	0	0
36,000	0	0	0	262,137	0
0	0	0	0	0	0
0	0	0	0	0	0
234	0	0	2,402	0	0
<u>315,574</u>	<u>0</u>	<u>11,708</u>	<u>2,402</u>	<u>316,235</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	136,785	660
339,628	2,372	4,738	2,402	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>339,628</u>	<u>2,372</u>	<u>4,738</u>	<u>2,402</u>	<u>136,785</u>	<u>660</u>
<u>(24,054)</u>	<u>(2,372)</u>	<u>6,970</u>	<u>0</u>	<u>179,450</u>	<u>(660)</u>
152	0	0	881	0	0
0	0	0	0	0	0
<u>152</u>	<u>0</u>	<u>0</u>	<u>881</u>	<u>0</u>	<u>0</u>
<u>(23,902)</u>	<u>(2,372)</u>	<u>6,970</u>	<u>881</u>	<u>179,450</u>	<u>(660)</u>
<u>72,394</u>	<u>2,372</u>	<u>60,084</u>	<u>(1,835)</u>	<u>10,892</u>	<u>660</u>
<u>\$48,492</u>	<u>\$0</u>	<u>\$67,054</u>	<u>(\$954)</u>	<u>\$190,342</u>	<u>\$0</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, 2009
(continued)

	Drug Enforcement	Emergency Management Agency	Indigent Immobilization	Development Rotary
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Local Taxes	0	0	0	0
Charges for Services	0	24,752	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	9,513	0	1,332	0
Intergovernmental	0	199,678	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	8,473
Other	0	10,297	0	2,085
Total Revenues	<u>9,513</u>	<u>234,727</u>	<u>1,332</u>	<u>10,558</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	22,462	237,293	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	28,540
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>22,462</u>	<u>237,293</u>	<u>0</u>	<u>28,540</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,949)</u>	<u>(2,566)</u>	<u>1,332</u>	<u>(17,982)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	31,327	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>31,327</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(12,949)	28,761	1,332	(17,982)
Fund Balance (Deficit) Beginning of Year	<u>54,829</u>	<u>96,461</u>	<u>50</u>	<u>402,311</u>
Fund Balance (Deficit) End of Year	<u>\$41,880</u>	<u>\$125,222</u>	<u>\$1,382</u>	<u>\$384,329</u>

<u>Crime Victims Assistance</u>	<u>Visitor's Bureau</u>	<u>Senior Citizens</u>	<u>Prepayment Interest</u>	<u>Solid Waste District</u>	<u>Joint Dispatch</u>
\$0	\$0	\$814,227	\$0	\$0	\$0
0	1,808,276	0	0	0	0
0	0	0	0	280,449	0
0	0	0	0	0	0
0	0	0	0	0	0
122,972	0	218,012	0	11,725	187,540
0	0	0	0	0	0
0	0	0	36,851	0	0
8,620	0	0	0	1,402	0
<u>131,592</u>	<u>1,808,276</u>	<u>1,032,239</u>	<u>36,851</u>	<u>293,576</u>	<u>187,540</u>
151,604	2,007,062	0	45,218	0	0
0	0	0	0	0	0
0	0	0	0	0	186,487
0	0	0	0	445,735	0
0	0	1,086,217	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>151,604</u>	<u>2,007,062</u>	<u>1,086,217</u>	<u>45,218</u>	<u>445,735</u>	<u>186,487</u>
<u>(20,012)</u>	<u>(198,786)</u>	<u>(53,978)</u>	<u>(8,367)</u>	<u>(152,159)</u>	<u>1,053</u>
0	0	0	0	154,000	0
0	0	0	0	0	0
0	0	0	0	154,000	0
(20,012)	(198,786)	(53,978)	(8,367)	1,841	1,053
66,546	269,030	79,834	62,165	(25,225)	0
<u>\$46,534</u>	<u>\$70,244</u>	<u>\$25,856</u>	<u>\$53,798</u>	<u>(\$23,384)</u>	<u>\$1,053</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, 2009
(continued)

	Indigent Ignition Interlock	Treasurer's Interest Earned	911 Services	Total
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$814,227
Other Local Taxes	0	0	0	1,808,276
Charges for Services	5,628	0	821	3,019,203
Licenses and Permits	0	0	0	334,758
Fines and Forfeitures	0	0	0	28,513
Intergovernmental	0	0	239,307	6,212,616
Special Assessments	0	0	0	144,631
Interest	0	0	0	45,831
Other	0	0	0	176,870
Total Revenues	<u>5,628</u>	<u>0</u>	<u>240,128</u>	<u>12,584,925</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	3,476	0	3,455,371
Judicial	0	0	0	2,560,166
Public Safety	0	0	10,292	2,056,748
Public Works	0	0	0	591,345
Health	0	0	0	1,305,832
Human Services	0	0	0	3,339,502
Economic Development	0	0	0	728,351
Debt Service:				
Principal Retirement	0	0	0	26,641
Interest and Fiscal Charges	0	0	0	37,520
Total Expenditures	<u>0</u>	<u>3,476</u>	<u>10,292</u>	<u>14,101,476</u>
Excess of Revenues Over (Under) Expenditures	<u>5,628</u>	<u>(3,476)</u>	<u>229,836</u>	<u>(1,516,551)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	2,005,435
Transfers Out	0	0	0	(1,251,185)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>754,250</u>
Changes in Fund Balance	5,628	(3,476)	229,836	(762,301)
Fund Balance (Deficit) Beginning of Year	<u>0</u>	<u>3,476</u>	<u>791,777</u>	<u>5,740,646</u>
Fund Balance (Deficit) End of Year	<u>\$5,628</u>	<u>\$0</u>	<u>\$1,021,613</u>	<u>\$4,978,345</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009

	Bond Retirement	TIF Bond Retirement	Special Assessment Bond Retirement	Total
<u>Revenues</u>				
Payment in Lieu of Taxes	\$0	\$1,216,976	\$0	\$1,216,976
Special Assessments	0	0	116,515	116,515
Other	215,243	0	9,173	224,416
Total Revenues	215,243	1,216,976	125,688	1,557,907
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	775,000	520,000	71,000	1,366,000
Interest and Fiscal Charges	472,351	399,750	64,233	936,334
Total Expenditures	1,247,351	919,750	135,233	2,302,334
Excess of Revenues Over (Under) Expenditures	(1,032,108)	297,226	(9,545)	(744,427)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	3,931,097	0	582,233	4,513,330
Payment to Refunded Bond Escrow Agent	(3,865,537)	0	(567,670)	(4,433,207)
Transfers In	975,718	131,980	10,522	1,118,220
Transfers Out	0	0	(4,798)	(4,798)
Total Other Financing Sources (Uses)	1,041,278	131,980	20,287	1,193,545
Changes in Fund Balance	9,170	429,206	10,742	449,118
Fund Balance (Deficit) Beginning of Year	209,359	1,067,885	(69,039)	1,208,205
Fund Balance (Deficit) End of Year	\$218,529	\$1,497,091	(\$58,297)	\$1,657,323

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Municipal Court Capital Improvements	Drainage Improvement	Route 250 Corridor Safety	TIF Projects
<u>Revenues</u>				
Charges for Services	\$180,149	\$0	\$0	\$0
Intergovernmental	0	0	170,000	0
Interest	0	0	0	63,324
Other	0	0	0	6,936
Total Revenues	<u>180,149</u>	<u>0</u>	<u>170,000</u>	<u>70,260</u>
<u>Expenditures</u>				
Capital Outlay	10,160	7,115	0	49,798
Debt Service:				
Interest and Fiscal Charges	0	0	0	104,683
Total Expenditures	<u>10,160</u>	<u>7,115</u>	<u>0</u>	<u>154,481</u>
Changes in Fund Balance	169,989	(7,115)	170,000	(84,221)
Fund Balance Beginning of Year	<u>1,710,989</u>	<u>152,712</u>	<u>170,000</u>	<u>(1,479,675)</u>
Fund Balance End of the Year	<u><u>\$1,880,978</u></u>	<u><u>\$145,597</u></u>	<u><u>\$340,000</u></u>	<u><u>(\$1,563,896)</u></u>

<u>Total</u>
\$180,149
170,000
63,324
<u>6,936</u>
<u>420,409</u>
67,073
<u>104,683</u>
<u>171,756</u>
248,653
<u>554,026</u>
<u><u>\$802,679</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, 2009

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$809,472	\$4,875,408	\$5,684,880
Interfund Receivable	371,403	0	371,403
Total Assets	<u>1,180,875</u>	<u>4,875,408</u>	<u>6,056,283</u>
<u>Current Liabilities</u>			
Due to Other Governments	468,368	0	468,368
Claims Payable	78,749	775,304	854,053
Total Liabilities	<u>547,117</u>	<u>775,304</u>	<u>1,322,421</u>
Total Net Assets Unrestricted	<u>\$633,758</u>	<u>\$4,100,104</u>	<u>\$4,733,862</u>

Erie County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
<u>Operating Revenues</u>			
Charges for Services	\$855,878	\$6,821,350	\$7,677,228
Other	532,738	52,218	584,956
Total Operating Revenues	1,388,616	6,873,568	8,262,184
<u>Operating Expenses</u>			
Contractual Services	893,448	718,383	1,611,831
Claims	168,526	5,774,204	5,942,730
Total Operating Expenses	1,061,974	6,492,587	7,554,561
Operating Income (Loss)	326,642	380,981	707,623
<u>Non-Operating Revenues</u>			
Transfers In	0	22,799	22,799
Changes in Net Assets	326,642	403,780	730,422
Net Assets Beginning of Year	307,116	3,696,324	4,003,440
Net Assets End of Year	<u>\$633,758</u>	<u>\$4,100,104</u>	<u>\$4,733,862</u>

Erie County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	<u>Workers' Compensation Retro Reserve</u>	<u>Employee Self-Insurance</u>	<u>Total</u>
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$484,475	\$6,821,350	\$7,305,825
Cash Payments for Contractual Services	(522,045)	(719,165)	(1,241,210)
Cash Payments for Claims	(131,486)	(5,790,697)	(5,922,183)
Cash Received from Other Revenues	<u>532,738</u>	<u>52,218</u>	<u>584,956</u>
Net Cash Provided by Operating Activities	363,682	363,706	727,388
<u>Cash Flows from Noncapital Financing Activities</u>			
Transfers In	<u>0</u>	<u>22,799</u>	<u>22,799</u>
Net Increase in Cash and Cash Equivalents	363,682	386,505	750,187
Cash and Cash Equivalents Beginning of Year	<u>445,790</u>	<u>4,488,903</u>	<u>4,934,693</u>
Cash and Cash Equivalents End of Year	<u><u>\$809,472</u></u>	<u><u>\$4,875,408</u></u>	<u><u>\$5,684,880</u></u>
Reconciliation of Operating Income to			
<u>Net Cash Provided by Operating Activities</u>			
Operating Income (Loss)	<u>\$326,642</u>	<u>\$380,981</u>	<u>\$707,623</u>
Adjustments to Reconcile Operating Income (Loss) to			
<u>Net Cash Provided by Operating Activities</u>			
Increase in Interfund Receivable	(371,403)	0	(371,403)
Decrease in Contracts Payable	0	(782)	(782)
Increase in Due to Other Governments	336,882	0	336,882
Increase (Decrease) in Claims Payable	<u>71,561</u>	<u>(16,493)</u>	<u>55,068</u>
Total Adjustments	<u>37,040</u>	<u>(17,275)</u>	<u>19,765</u>
Net Cash Provided by Operating Activities	<u><u>\$363,682</u></u>	<u><u>\$363,706</u></u>	<u><u>\$727,388</u></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	Payroll
Fines Distribution	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

Erie County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2009

	Undivided Tax	Undivided Local Government	Health	Soil and Water Conservation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,432,481	\$10,116	\$1,804,254	\$12,436
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	17,570	0
Due from Other Governments	697,803	2,513,633	142,811	0
Due from External Parties	1,032	0	14,362	0
Property Taxes Receivable	57,354,168	0	1,524,229	0
Special Assessments Receivable	5,784,888	0	0	0
Total Assets	<u>\$69,270,372</u>	<u>\$2,523,749</u>	<u>\$3,503,226</u>	<u>\$12,436</u>
<u>Liabilities</u>				
Due to Other Governments	\$69,270,372	\$2,523,749	\$0	\$0
Due to External Parties	0	0	0	0
Undistributed Assets	0	0	3,503,226	12,436
Total Liabilities	<u>\$69,270,372</u>	<u>\$2,523,749</u>	<u>\$3,503,226</u>	<u>\$12,436</u>

<u>Family and Children First</u>	<u>Ohio Housing Trust</u>	<u>Commissary Rotary</u>	<u>Care Facility</u>	<u>Metroparks</u>	<u>Regional Planning</u>
\$339,233	\$83,901	\$2,639	\$4,305	\$0	\$72,174
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	78	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$339,233</u>	<u>\$83,979</u>	<u>\$2,639</u>	<u>\$4,305</u>	<u>\$0</u>	<u>\$72,174</u>
\$0	\$83,979	\$0	\$0	\$0	\$0
0	0	0	0	254	0
<u>339,233</u>	<u>0</u>	<u>2,639</u>	<u>4,305</u>	<u>(254)</u>	<u>72,174</u>
<u>\$339,233</u>	<u>\$83,979</u>	<u>\$2,639</u>	<u>\$4,305</u>	<u>\$0</u>	<u>\$72,174</u>

(continued)

Erie County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2009
(continued)

	Public Defender Fees	Mental Health and Recovery Board	Subdivisions	Payroll
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,924	\$1,956,456	\$0	\$548,120
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	221,369	0	0
Due from External Parties	0	0	0	0
Property Taxes Receivable	0	2,707,981	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$7,924</u>	<u>\$4,885,806</u>	<u>\$0</u>	<u>\$548,120</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Due to External Parties	0	0	104,114	0
Undistributed Assets	7,924	4,885,806	(104,114)	548,120
Total Liabilities	<u>\$7,924</u>	<u>\$4,885,806</u>	<u>\$0</u>	<u>\$548,120</u>

<u>Recorder's Escrow</u>	<u>Ohio Elections Commission</u>	<u>Resident's Account</u>	<u>County Court</u>	<u>Prosecutor</u>	<u>Sheriff</u>
\$2,852	\$20	\$0	\$0	\$0	\$0
0	0	32,049	4,729,501	36,770	668,506
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>\$2,852</u>	<u>\$20</u>	<u>\$32,049</u>	<u>\$4,729,501</u>	<u>\$36,770</u>	<u>\$668,506</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
2,852	20	32,049	4,729,501	36,770	668,506
<u>\$2,852</u>	<u>\$20</u>	<u>\$32,049</u>	<u>\$4,729,501</u>	<u>\$36,770</u>	<u>\$668,506</u>

(continued)

Erie County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2009
(continued)

	Adult Probation	Miscellaneous Agency	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$26,618	\$10,303,529
Cash and Cash Equivalents in Segregated Accounts	42,951	0	5,509,777
Accounts Receivable	0	0	17,570
Due from Other Governments	0	0	3,575,616
Due from External Parties	0	0	15,472
Property Taxes Receivable	0	0	61,586,378
Special Assessments Receivable	0	0	5,784,888
	<u>42,951</u>	<u>26,618</u>	<u>86,793,230</u>
Total Assets	<u>\$42,951</u>	<u>\$26,618</u>	<u>\$86,793,230</u>
<u>Liabilities</u>			
Due to Other Governments	\$0	\$0	71,878,100
Due to External Parties	0	0	104,368
Undistributed Assets	42,951	26,618	14,810,762
	<u>42,951</u>	<u>26,618</u>	<u>14,810,762</u>
Total Liabilities	<u>\$42,951</u>	<u>\$26,618</u>	<u>\$86,793,230</u>

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,900,639	\$102,667,292	\$102,135,450	\$5,432,481
Due from Other Governments	1,563	697,803	1,563	697,803
Due from External Parties	0	1,032	0	1,032
Property Taxes Receivable	96,498,997	57,354,168	96,498,997	57,354,168
Special Assessments Receivable	0	5,784,888	0	5,784,888
Total Assets	<u>\$101,401,199</u>	<u>\$166,505,183</u>	<u>\$198,636,010</u>	<u>\$69,270,372</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$101,401,199</u>	<u>\$166,505,183</u>	<u>\$198,636,010</u>	<u>\$69,270,372</u>
<u>Undivided Local Government</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,267,388	\$6,257,272	\$10,116
Due from Other Governments	1,454,384	2,513,633	1,454,384	2,513,633
Total Assets	<u>\$1,454,384</u>	<u>\$8,781,021</u>	<u>\$7,711,656</u>	<u>\$2,523,749</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,454,384</u>	<u>\$8,781,021</u>	<u>\$7,711,656</u>	<u>\$2,523,749</u>
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,501,866	\$5,893,623	\$5,591,235	\$1,804,254
Accounts Receivable	0	17,570	0	17,570
Due from Other Governments	0	142,811	0	142,811
Due from External Parties	0	14,362	0	14,362
Property Taxes Receivable	0	1,524,229	0	1,524,229
Total Assets	<u>\$1,501,866</u>	<u>\$7,592,595</u>	<u>\$5,591,235</u>	<u>\$3,503,226</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,501,866</u>	<u>\$7,592,595</u>	<u>\$5,591,235</u>	<u>\$3,503,226</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$28,501</u>	<u>\$292,971</u>	<u>\$309,036</u>	<u>\$12,436</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$28,501</u>	<u>\$292,971</u>	<u>\$309,036</u>	<u>\$12,436</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$172,079</u>	<u>\$684,503</u>	<u>\$517,349</u>	<u>\$339,233</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$172,079</u>	<u>\$684,503</u>	<u>\$517,349</u>	<u>\$339,233</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009
(continued)

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
<u>Ohio Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$61,425	\$318,094	\$295,618	\$83,901
Due from External Parties	0	78	0	78
Total Assets	<u>\$61,425</u>	<u>\$318,172</u>	<u>\$295,618</u>	<u>\$83,979</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$61,425</u>	<u>\$318,172</u>	<u>\$295,618</u>	<u>\$83,979</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>Fines Distribution</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$725,617</u>	<u>\$725,617</u>	<u>\$0</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$725,617</u>	<u>\$725,617</u>	<u>\$0</u>
<u>Lodging Excise Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,037,865	\$2,037,865	\$0
Due from Other Governments	7,598	0	7,598	0
Total Assets	<u>\$7,598</u>	<u>\$2,037,865</u>	<u>\$2,045,463</u>	<u>\$0</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$7,598</u>	<u>\$2,037,865</u>	<u>\$2,045,463</u>	<u>\$0</u>
<u>Care Facility</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$137,725</u>	<u>\$133,420</u>	<u>\$4,305</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$137,725</u>	<u>\$133,420</u>	<u>\$4,305</u>
<u>Metroparks</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$1,266,676</u>	<u>\$1,266,676</u>	<u>\$0</u>
<u>Liabilities</u>				
Due to External Parties	\$0	\$254	\$0	\$254
Undistributed Assets	0	1,266,422	1,266,676	(254)
Total Liabilities	<u>\$0</u>	<u>\$1,266,676</u>	<u>\$1,266,676</u>	<u>\$0</u>
<u>Regional Planning</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$57,016</u>	<u>\$502,910</u>	<u>\$487,752</u>	<u>\$72,174</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$57,016</u>	<u>\$502,910</u>	<u>\$487,752</u>	<u>\$72,174</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009
(continued)

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
<u>Public Defender Fees</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,616	\$30,264	\$36,956	\$7,924
<u>Liabilities</u>				
Undistributed Assets	\$14,616	\$30,264	\$36,956	\$7,924
<u>Mental Health and Recovery Board</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,071,036	\$11,456,276	\$11,570,856	\$1,956,456
Due from Other Governments	0	221,369	0	221,369
Property Taxes Receivable	0	2,707,981	0	2,707,981
Total Assets	\$2,071,036	\$14,385,626	\$11,570,856	\$4,885,806
<u>Liabilities</u>				
Undistributed Assets	\$2,071,036	\$14,385,626	\$11,570,856	\$4,885,806
<u>Subdivisions</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$79,046,455	\$79,046,455	\$0
<u>Liabilities</u>				
Due to External Parties	\$0	\$104,114	\$0	\$104,114
Undistributed Assets	0	78,942,341	79,046,455	(104,114)
Total Liabilities	\$0	\$79,046,455	\$79,046,455	\$0
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$421,157	\$37,496,274	\$37,369,311	\$548,120
<u>Liabilities</u>				
Undistributed Assets	\$421,157	\$37,496,274	\$37,369,311	\$548,120
<u>Recorder's Escrow</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$16,973	\$14,121	\$2,852
<u>Liabilities</u>				
Undistributed Assets	\$0	\$16,973	\$14,121	\$2,852
<u>Ohio Elections Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$20	\$2,215	\$2,215	\$20
<u>Liabilities</u>				
Undistributed Assets	\$20	\$2,215	\$2,215	\$20
<u>Resident's Account</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$38,970	\$32,049	\$38,970	\$32,049
<u>Liabilities</u>				
Undistributed Assets	\$38,970	\$32,049	\$38,970	\$32,049

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009
(continued)

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$3,774,618	\$4,729,501	\$3,774,618	\$4,729,501
<u>Liabilities</u>				
Undistributed Assets	\$3,774,618	\$4,729,501	\$3,774,618	\$4,729,501
<u>Prosecutor</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$53,883	\$36,770	\$53,883	\$36,770
<u>Liabilities</u>				
Undistributed Assets	\$53,883	\$36,770	\$53,883	\$36,770
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$448,546	\$668,506	\$448,546	\$668,506
<u>Liabilities</u>				
Undistributed Assets	\$448,546	\$668,506	\$448,546	\$668,506
<u>Adult Probation</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$45,155	\$42,951	\$45,155	\$42,951
<u>Liabilities</u>				
Undistributed Assets	\$45,155	\$42,951	\$45,155	\$42,951
<u>Miscellaneous Agency</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$26,364	\$588,975	\$588,721	\$26,618
<u>Liabilities</u>				
Undistributed Assets	\$26,364	\$588,975	\$588,721	\$26,618
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,257,358	\$248,165,420	\$247,119,249	\$10,303,529
Cash and Cash Equivalents in Segregated Accounts	4,361,172	5,509,777	4,361,172	5,509,777
Accounts Receivable	0	17,570	0	17,570
Due from Other Governments	1,463,545	3,575,616	1,463,545	3,575,616
Due from External Parties	0	15,472	0	15,472
Property Taxes Receivable	96,498,997	61,586,378	96,498,997	61,586,378
Special Assessments Receivable	0	5,784,888	0	5,784,888
Total Assets	\$111,581,072	\$324,655,121	\$349,442,963	\$86,793,230
<u>Liabilities</u>				
Due to Other Governments	\$102,917,008	\$175,604,376	\$206,643,284	\$71,878,100
Due to External Parties	0	104,368	0	104,368
Undistributed Assets	8,664,064	150,213,053	144,066,355	14,810,762
Total Liabilities	\$111,581,072	\$325,921,797	\$350,709,639	\$86,793,230

**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, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,087,575	\$4,087,575	\$4,153,993	\$66,418
Permissive Sales Taxes	12,142,000	12,142,000	11,782,526	(359,474)
Charges for Services	3,055,568	3,055,568	2,991,831	(63,737)
Licenses and Permits	755,800	755,800	441,816	(313,984)
Fines and Forfeitures	347,000	347,000	359,367	12,367
Intergovernmental	3,285,574	3,285,574	3,099,169	(186,405)
Special Assessments	7,000	7,000	0	(7,000)
Interest	1,486,000	1,486,000	1,462,465	(23,535)
Other	1,059,999	1,059,999	1,049,759	(10,240)
Total Revenues	26,226,516	26,226,516	25,340,926	(885,590)
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	612,497	614,316	612,956	1,360
Materials and Supplies	733,617	724,374	685,084	39,290
Contractual Services	641,821	698,830	628,612	70,218
Other	0	8,537	8,537	0
Capital Outlay	0	0	30,516	(30,516)
Total Commissioners	1,987,935	2,046,057	1,965,705	80,352
Finance				
Personal Services	216,683	216,683	216,633	50
Materials and Supplies	33,389	33,483	31,867	1,616
Contractual Services	15,195	15,195	14,779	416
Total Finance	265,267	265,361	263,279	2,082
Human Resources				
Personal Services	264,967	264,967	264,765	202
Materials and Supplies	4,420	8,470	7,534	936
Contractual Services	15,107	14,857	11,819	3,038
Total Human Resources	284,494	288,294	284,118	4,176
Microfilm				
Personal Services	115,539	115,539	114,943	596
Materials and Supplies	19,100	19,100	15,402	3,698
Total Microfilm	134,639	134,639	130,345	4,294
Information Technology				
Personal Services	336,339	336,144	335,421	723
Materials and Supplies	13,659	16,825	16,371	454
Contractual Services	1,000	0	0	0
Capital Outlay	4,000	1,498	1,498	0
Total Information Technology	354,998	354,467	353,290	1,177

(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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Facilities				
Personal Services	\$1,189,075	\$1,316,988	\$1,310,952	\$6,036
Materials and Supplies	704,436	646,058	627,498	18,560
Contractual Services	833,560	842,246	833,793	8,453
Total Facilities	2,727,071	2,805,292	2,772,243	33,049
Auditor				
Personal Services	493,965	493,965	480,890	13,075
Materials and Supplies	39,149	39,149	40,268	(1,119)
Contractual Services	290,000	320,400	318,568	1,832
Capital Outlay	16,103	16,103	8,496	7,607
Total Auditor	839,217	869,617	848,222	21,395
Board of Revision				
Contractual Services	10,000	10,000	9,468	532
Treasurer				
Personal Services	132,306	132,306	129,026	3,280
Materials and Supplies	45,920	45,920	41,761	4,159
Contractual Services	35,000	35,000	34,000	1,000
Total Treasurer	213,226	213,226	204,787	8,439
Prosecuting Attorney				
Personal Services	1,147,462	1,155,470	1,152,045	3,425
Materials and Supplies	61,352	62,190	60,841	1,349
Contractual Services	15,500	15,500	11,143	4,357
Total Prosecuting Attorney	1,224,314	1,233,160	1,224,029	9,131
Board of Elections				
Personal Services	281,001	280,002	278,141	1,861
Materials and Supplies	84,100	85,599	85,025	574
Contractual Services	58,500	58,000	57,907	93
Total Board of Elections	423,601	423,601	421,073	2,528
Recorder				
Personal Services	266,863	266,953	266,468	485
Materials and Supplies	18,126	17,912	8,293	9,619
Contractual Services	30,000	30,000	20,519	9,481
Capital Outlay	100,000	100,000	98,876	1,124
Total Recorder	414,989	414,865	394,156	20,709
Capital Improvements				
Materials and Supplies	11,600	11,600	8,288	3,312
Contractual Services	128,423	135,073	134,539	534
Total Capital Improvements	140,023	146,673	142,827	3,846

(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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Miscellaneous				
Materials and Supplies	\$500	\$25,500	\$23,985	\$1,515
Other	283,263	283,263	280,158	3,105
Total Miscellaneous	283,763	308,763	304,143	4,620
Total Legislative and Executive	9,303,537	9,514,015	9,317,685	196,330
Judicial				
Court Security				
Personal Services	79,218	79,218	71,321	7,897
Materials and Supplies	10,782	10,782	6,752	4,030
Total Court Security	90,000	90,000	78,073	11,927
Common Pleas				
Personal Services	873,617	873,617	868,204	5,413
Materials and Supplies	119,047	170,076	147,481	22,595
Contractual Services	48,000	46,971	40,314	6,657
Total Common Pleas	1,040,664	1,090,664	1,055,999	34,665
Family Court				
Personal Services	1,904,820	1,903,819	1,897,421	6,398
Materials and Supplies	149,911	156,023	148,549	7,474
Contractual Services	37,300	37,300	35,410	1,890
Total Family Court	2,092,031	2,097,142	2,081,380	15,762
Probate Court				
Personal Services	271,450	271,450	261,596	9,854
Materials and Supplies	17,000	16,824	15,852	972
Contractual Services	36,450	36,626	36,626	0
Total Probate Court	324,900	324,900	314,074	10,826
Clerk of Court				
Personal Services	551,844	551,625	529,575	22,050
Materials and Supplies	11,500	11,718	9,721	1,997
Contractual Services	10,674	10,674	9,962	712
Total Clerk of Court	574,018	574,017	549,258	24,759
County Court				
Personal Services	306,340	306,340	298,026	8,314
Materials and Supplies	34,500	33,393	30,935	2,458
Contractual Services	11,500	12,607	11,345	1,262
Total County Court	352,340	352,340	340,306	12,034

(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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Huron Municipal Court				
Personal Services	\$2,449	\$2,429	\$1,345	\$1,084
Materials and Supplies	0	600	0	600
Contractual Services	68,475	77,295	74,446	2,849
Total Huron Municipal Court	70,924	80,324	75,791	4,533
Sandusky Municipal Court				
Personal Services	18,772	21,780	21,418	362
Materials and Supplies	3,700	3,100	136	2,964
Contractual Services	110,400	105,224	100,159	5,065
Total Sandusky Municipal Court	132,872	130,104	121,713	8,391
Vermillion Municipal Court				
Materials and Supplies	100	100	0	100
Contractual Services	46,690	40,058	40,058	0
Total Vermillion Municipal Court	46,790	40,158	40,058	100
Adult Probation				
Personal Services	400,011	400,011	416,048	(16,037)
Materials and Supplies	12,200	11,421	9,246	2,175
Contractual Services	6,000	7,454	7,424	30
Total Adult Probation	418,211	418,886	432,718	(13,832)
Total Judicial	5,142,750	5,198,535	5,089,370	109,165
Public Safety				
Juvenile Detention Facility				
Personal Services	1,389,161	1,389,161	1,305,131	84,030
Materials and Supplies	116,156	116,156	94,820	21,336
Contractual Services	78,500	78,500	67,554	10,946
Total Juvenile Detention Facility	1,583,817	1,583,817	1,467,505	116,312
Sheriff				
Personal Services	5,479,414	5,496,248	5,261,741	234,507
Materials and Supplies	602,789	618,286	583,787	34,499
Contractual Services	317,800	308,908	274,565	34,343
Total Sheriff	6,400,003	6,423,442	6,120,093	303,349
Coroner				
Personal Services	70,928	70,908	68,906	2,002
Materials and Supplies	2,500	2,230	2,122	108
Contractual Services	45,544	65,834	65,051	783
Total Coroner	118,972	138,972	136,079	2,893
Total Public Safety	8,102,792	8,146,231	7,723,677	422,554

(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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Works				
Tax Map				
Personal Services	\$79,881	\$79,881	\$78,021	\$1,860
Materials and Supplies	2,180	6,049	5,445	604
Total Public Works	82,061	85,930	83,466	2,464
Health				
Humane Agent				
Personal Services	3,630	3,630	3,605	25
Materials and Supplies	553	553	443	110
Contractual Services	261	261	261	0
Total Health	4,444	4,444	4,309	135
Human Services				
Veteran Services				
Personal Services	306,766	306,822	297,412	9,410
Materials and Supplies	368,400	348,952	252,059	96,893
Contractual Services	7,000	4,500	0	4,500
Other	433,112	426,599	0	426,599
Total Human Services	1,115,278	1,086,873	549,471	537,402
Total Expenditures	23,750,862	24,036,028	22,767,978	1,268,050
Excess of Revenues Over Expenditures	2,475,654	2,190,488	2,572,948	382,460
<u>Other Financing Sources (Uses)</u>				
Other Financing Uses	(75,000)	(67,000)	0	67,000
Sale of Capital Assets	36,479	36,479	40,125	3,646
Advances In	63,230	63,230	63,230	0
Transfers Out	(3,264,647)	(3,220,680)	(3,236,203)	(15,523)
Total Other Financing Sources (Uses)	(3,239,938)	(3,187,971)	(3,132,848)	55,123
Changes in Fund Balance	(764,284)	(997,483)	(559,900)	437,583
Fund Balance Beginning of Year	4,949,647	4,949,647	4,949,647	0
Fund Balance End of Year	\$4,185,363	\$3,952,164	\$4,389,747	\$437,583

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, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,239,808	\$4,239,808	\$4,247,993	\$8,185
Charges for Services	510,718	510,718	274,723	(235,995)
Intergovernmental	3,041,700	3,041,700	3,007,246	(34,454)
Interest	200	200	223	23
Other	451,488	451,488	444,530	(6,958)
Total Revenues	8,243,914	8,243,914	7,974,715	(269,199)
<u>Expenditures</u>				
Current:				
Health				
Developmental Disabilities				
Personal Services	3,543,607	3,488,987	3,224,989	263,998
Materials and Supplies	673,960	735,300	562,760	172,540
Contractual Services	939,032	973,937	823,921	150,016
Other	82,000	2,925	1,570	1,355
Capital Outlay	554,101	593,701	546,595	47,106
Total Developmental Disabilities	5,792,700	5,794,850	5,159,835	635,015
Residential and Individual Support Services				
Materials and Supplies	47,500	78,500	45,136	33,364
Contractual Services	1,459,900	1,513,900	1,437,287	76,613
Other	100,000	0	0	0
Total Residential and Individual Support Services	1,607,400	1,592,400	1,482,423	109,977
Help Me Grow				
Personal Services	350,463	350,795	307,235	43,560
Materials and Supplies	32,215	40,913	29,413	11,500
Contractual Services	5,000	9,520	8,503	1,017
Total Help Me Grow	387,678	401,228	345,151	56,077
Family Resource Services				
Materials and Supplies	80,000	80,000	80,000	0
Contractual Services	1,559,713	1,559,713	1,340,895	218,818
Total Family Resource Services	1,639,713	1,639,713	1,420,895	218,818
Donations				
Other	1,000	1,000	358	642
Total Expenditures	9,428,491	9,429,191	8,408,662	1,020,529
Excess of Revenues Under Expenditures	(1,184,577)	(1,185,277)	(433,947)	751,330

(continued)

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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources</u>				
Other Financing Sources	\$0	\$0	\$87	\$87
Changes in Fund Balance	(1,184,577)	(1,185,277)	(433,860)	751,417
Fund Balance Beginning of Year	4,574,190	4,574,190	4,574,190	0
Fund Balance End of Year	<u>\$3,389,613</u>	<u>\$3,388,913</u>	<u>\$4,140,330</u>	<u>\$751,417</u>

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, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$216,000	\$216,000	\$196,293	(\$19,707)
Intergovernmental	9,504,847	10,104,847	8,852,591	(1,252,256)
Other	1,500	1,500	0	(1,500)
Total Revenues	9,722,347	10,322,347	9,048,884	(1,273,463)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	4,510,337	4,414,009	4,292,834	121,175
Materials and Supplies	219,000	323,733	283,953	39,780
Contractual Services	4,610,929	4,518,179	4,373,036	145,143
Other	0	19,000	18,085	915
Total Public Assistance	9,340,266	9,274,921	8,967,908	307,013
Work Force Investment Act				
Materials and Supplies	10,900	60,900	49,051	11,849
Contractual Services	821,000	1,446,000	1,429,741	16,259
Total Work Force Investment Act	831,900	1,506,900	1,478,792	28,108
Total Expenditures	10,172,166	10,781,821	10,446,700	335,121
Excess of Revenues				
Under Expenditures	(449,819)	(459,474)	(1,397,816)	(938,342)
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,226,045	1,226,045	1,579,975	353,930
Transfers Out	(25,000)	(81,000)	(74,519)	6,481
Total Other Financing Sources (Uses)	1,201,045	1,145,045	1,505,456	360,411
Changes in Fund Balance	751,226	685,571	107,640	(577,931)
Fund Balance (Deficit) Beginning of Year	(288,244)	(288,244)	(288,244)	0
Fund Balance (Deficit) End of Year	\$462,982	\$397,327	(\$180,604)	(\$577,931)

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, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$82,000	\$82,000	\$69,609	(\$12,391)
Licenses and Permits	12,000	12,000	13,720	1,720
Fines and Forfeitures	120,000	120,000	79,695	(40,305)
Intergovernmental	5,304,400	5,855,400	4,863,583	(991,817)
Interest	35,000	35,000	76,700	41,700
Other	20,175	20,175	338,706	318,531
Total Revenues	<u>5,573,575</u>	<u>6,124,575</u>	<u>5,442,013</u>	<u>(682,562)</u>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,103,225	2,095,627	1,931,959	163,668
Materials and Supplies	1,249,950	1,408,129	1,214,061	194,068
Contractual Services	1,365,623	1,569,105	1,338,364	230,741
Capital Outlay	3,130,236	2,988,622	1,470,764	1,517,858
Total Expenditures	<u>7,849,034</u>	<u>8,061,483</u>	<u>5,955,148</u>	<u>2,106,335</u>
Changes in Fund Balance	(2,275,459)	(1,936,908)	(513,135)	1,423,773
Fund Balance Beginning of Year	<u>2,406,457</u>	<u>2,406,457</u>	<u>2,406,457</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$130,998</u></u>	<u><u>\$469,549</u></u>	<u><u>\$1,893,322</u></u>	<u><u>\$1,423,773</u></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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,269,000	\$6,652,668	(\$616,332)
Bond Proceeds	0	390,000	390,000
OWDA Loan Proceeds	7,708,351	3,350,127	(4,358,224)
Other	10,000	6,120	(3,880)
Total Revenues	14,987,351	10,398,915	(4,588,436)
<u>Expenses</u>			
Personal Services			
DOES Administration	1,356,647	1,328,546	28,101
DOES Sewer	296,409	263,314	33,095
Materials and Supplies			
DOES Administration	220,500	61,066	159,434
Erie County - DOES Sewer	171,000	148,902	22,098
Huron Area Sewer - DOES Sewer	252,750	243,825	8,925
Contractual Services			
DOES Administration	215,000	116,136	98,864
Erie County - DOES Sewer	3,698,171	2,685,917	1,012,254
Huron Area Sewer - DOES Sewer	439,569	422,395	17,174
Capital Outlay			
Erie County - DOES Sewer	6,839,633	3,294,359	3,545,274
Huron Area Sewer - DOES Sewer	9,116	0	9,116
Debt Service:			
Principal Retirement	1,709,680	1,610,214	99,466
Interest Expense	1,627,629	1,470,383	157,246
Payment to Refunded Bond Escrow Agent	0	382,652	(382,652)
Total Expenses	16,836,104	12,027,709	4,808,395
Excess of Revenues			
Under Expenses	(1,848,753)	(1,628,794)	219,959
Transfers Out	(48,361)	(48,361)	0
Changes in Fund Balance	(1,897,114)	(1,677,155)	219,959
Fund Balance Beginning of Year	5,646,283	5,646,283	0
Fund Balance End of Year	\$3,749,169	\$3,969,128	\$219,959

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$8,652,033	\$8,193,296	(\$458,737)
Bond Proceeds	0	1,001,670	1,001,670
OWDA Loan Proceeds	0	359,839	359,839
Grants	0	137,397	137,397
Other	0	15,645	15,645
Total Revenues	8,652,033	9,707,847	1,055,814
<u>Expenses</u>			
Personal Services			
Water District A - DOES Administration	866,821	805,624	61,197
Water District A - DOES Water	199,177	192,480	6,697
Water District B - DOES Administration	46,525	34,480	12,045
Water District B - DOES Water	10,975	7,256	3,719
Materials and Supplies			
Water District A - DOES Water	426,900	391,519	35,381
Water District B - DOES Water	22,950	12,943	10,007
Contractual Services			
Water District A - DOES Water	4,226,134	4,109,893	116,241
Water District B - DOES Water	143,454	142,406	1,048
Capital Outlay			
Water District A - DOES Water	816,746	586,948	229,798
Debt Service:			
Principal Retirement	1,456,545	1,319,575	136,970
Interest Expense	1,109,856	1,311,337	(201,481)
Payment to Refunded Bond Escrow Agent	0	981,447	(981,447)
Total Expenses	9,326,083	9,895,908	(569,825)
Excess of Revenues Under Expenses	(674,050)	(188,061)	485,989
Transfers Out	(6,595)	(6,595)	0
Changes in Fund Balance	(680,645)	(194,656)	485,989
Fund Balance Beginning of Year	762,998	762,998	0
Fund Balance End of Year	\$82,353	\$568,342	\$485,989

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$5,018,000	\$3,919,703	(\$1,098,297)
<u>Expenses</u>			
Personal Services			
Landfill Operations - DOES Administration	560,008	556,707	3,301
Landfill Operations - DOES Landfill	133,640	129,122	4,518
Materials and Supplies			
Landfill Operations - DOES Landfill	1,282,524	1,219,920	62,604
Contractual Services			
Landfill Operations - DOES Landfill	871,332	846,477	24,855
Closure and Postclosure Costs	57,000	56,542	458
Capital Outlay			
Landfill Operations - DOES Landfill	274,300	144,394	129,906
Debt Service:			
Principal Retirement	912,633	912,633	0
Interest Expense	900,118	900,118	0
Total Expenses	<u>4,991,555</u>	<u>4,765,913</u>	<u>225,642</u>
Excess of Revenues Under Expenses	26,445	(846,210)	(872,655)
Transfers Out	<u>(154,000)</u>	<u>(154,000)</u>	<u>0</u>
Changes in Fund Balance	(127,555)	(1,000,210)	(872,655)
Fund Balance Beginning of Year	<u>6,112,096</u>	<u>6,112,096</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$5,984,541</u></u>	<u><u>\$5,111,886</u></u>	<u><u>(\$872,655)</u></u>

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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,211,756	\$7,273,146	\$61,390
Other	1,000	3,311	2,311
Total Revenues	<u>\$7,212,756</u>	<u>\$7,276,457</u>	<u>\$63,701</u>
<u>Expenses</u>			
Personal Services	5,535,007	5,516,603	18,404
Materials and Supplies	606,352	577,058	29,294
Contractual Services	1,324,329	1,307,392	16,937
Total Expenses	<u>7,465,688</u>	<u>7,401,053</u>	<u>64,635</u>
Changes in Fund Balance	(252,932)	(124,596)	128,336
Fund Balance Beginning of Year	<u>335,140</u>	<u>335,140</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$82,208</u></u>	<u><u>\$210,544</u></u>	<u><u>\$128,336</u></u>

Erie County, Ohio
Ditch Assessments Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$174,710	\$144,631	(\$30,079)
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	49,091	48,359	732
Materials and Supplies	9,000	3,027	5,973
Contractual Services	106,184	96,108	10,076
Capital Outlay	13,110	6,172	6,938
Total Expenditures	177,385	153,666	23,719
Changes in Fund Balance	(2,675)	(9,035)	(6,360)
Fund Balance Beginning of Year	376,935	376,935	0
Fund Balance End of Year	\$374,260	\$367,900	(\$6,360)

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,575,000	\$1,372,582	(\$202,418)
Intergovernmental	35,000	60,799	25,799
Other	100,000	67,038	(32,962)
Total Revenues	<u>1,710,000</u>	<u>1,500,419</u>	<u>(209,581)</u>
<u>Expenditures</u>			
Current:			
Human Services			
Children's Services			
Materials and Supplies	13,000	8,112	4,888
Contractual Services	1,918,000	1,520,642	397,358
Total Expenditures	<u>1,931,000</u>	<u>1,528,754</u>	<u>402,246</u>
Excess of Revenues Under Expenditures	<u>(221,000)</u>	<u>(28,335)</u>	<u>192,665</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	990,000	990,000	0
Transfers Out	(1,250,000)	(958,758)	291,242
Total Other Financing Sources (Uses)	<u>(260,000)</u>	<u>31,242</u>	<u>291,242</u>
Changes in Fund Balance	(481,000)	2,907	483,907
Fund Balance Beginning of Year	<u>603,240</u>	<u>603,240</u>	<u>0</u>
Fund Balance End of Year	<u>\$122,240</u>	<u>\$606,147</u>	<u>\$483,907</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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$400,000	\$352,781	(\$47,219)
Intergovernmental	1,150,000	1,052,863	(97,137)
Total Revenues	1,550,000	1,405,644	(144,356)
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,058,765	1,038,320	20,445
Materials and Supplies	2,297	1,648	649
Contractual Services	221,500	221,483	17
Total Expenditures	1,282,562	1,261,451	21,111
Excess of Revenues Over Expenditures	267,438	144,193	(123,245)
<u>Other Financing Sources (Uses)</u>			
Transfers In	50,000	108,739	58,739
Transfers Out	(294,000)	(292,427)	1,573
Total Other Financing Sources (Uses)	(244,000)	(183,688)	60,312
Changes in Fund Balance	23,438	(39,495)	(62,933)
Fund Balance Beginning of Year	243,032	243,032	0
Fund Balance End of Year	\$266,470	\$203,537	(\$62,933)

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$259,600	\$262,288	\$2,688
Interest	400	0	(400)
Total Revenues	<u>260,000</u>	<u>262,288</u>	<u>2,288</u>
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Clerk of Courts			
Personal Services	231,357	200,138	31,219
Materials and Supplies	4,513	2,670	1,843
Contractual Services	<u>18,287</u>	<u>17,881</u>	<u>406</u>
Total Expenditures	<u>254,157</u>	<u>220,689</u>	<u>33,468</u>
Changes in Fund Balance	5,843	41,599	35,756
Fund Balance Beginning of Year	<u>113,420</u>	<u>113,420</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$119,263</u></u>	<u><u>\$155,019</u></u>	<u><u>\$35,756</u></u>

Erie County, Ohio
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$12,000	\$12,522	\$522
Licenses and Permits	253,000	261,177	8,177
Fines and Forfeitures	4,000	1,986	(2,014)
Other	2,000	4,605	2,605
	<u>271,000</u>	<u>280,290</u>	<u>9,290</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	194,512	187,322	7,190
Materials and Supplies	24,300	19,045	5,255
Contractual Services	29,200	16,771	12,429
Other	2,700	0	2,700
Capital Outlay	13,000	0	13,000
Debt Service:			
Principal Retirement	25,000	25,000	0
Interest and Fiscal Charges	28,469	28,469	0
	<u>317,181</u>	<u>276,607</u>	<u>40,574</u>
Changes in Fund Balance	(46,181)	3,683	49,864
Fund Balance Beginning of Year	<u>228,472</u>	<u>228,472</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$182,291</u></u>	<u><u>\$232,155</u></u>	<u><u>\$49,864</u></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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,035,000	\$1,028,513	(\$6,487)
Other	15,000	18,638	3,638
Total Revenues	1,050,000	1,047,151	(2,849)
<u>Expenditures</u>			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	492,355	491,959	396
Materials and Supplies	53,500	39,392	14,108
Contractual Services	462,548	459,347	3,201
Capital Outlay	31,986	29,031	2,955
Debt Service:			
Interest and Fiscal Charges	8,806	8,806	0
Total Expenditures	1,049,195	1,028,535	20,660
Excess of Revenues Over Expenditures	805	18,616	17,811
<u>Other Financing Sources</u>			
Advances Out	(51,843)	(51,843)	0
Changes in Fund Balance	(51,038)	(33,227)	17,811
Fund Balance Beginning of Year	788,698	788,698	0
Fund Balance End of Year	\$737,660	\$755,471	\$17,811

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$250,000	\$211,856	(\$38,144)
Other	0	6,949	6,949
Total Revenues	250,000	218,805	(31,195)
<u>Expenditures</u>			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	66,759	66,330	429
Materials and Supplies	39,500	20,808	18,692
Contractual Services	5,502	5,458	44
Capital Outlay	3,376	3,000	376
Total Treasurer	115,137	95,596	19,541
Prosecutor			
Personal Services	117,293	117,117	176
Materials and Supplies	35,000	18,647	16,353
Total Prosecutor	152,293	135,764	16,529
Total Expenditures	267,430	231,360	36,070
Changes in Fund Balance	(17,430)	(12,555)	4,875
Fund Balance Beginning of Year	294,568	294,568	0
Fund Balance End of Year	\$277,138	\$282,013	\$4,875

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,000	\$16,045	\$2,045
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Domestic Shelters			
Contractual Services	22,357	22,294	63
Changes in Fund Balance	(8,357)	(6,249)	2,108
Fund Balance Beginning of Year	8,357	8,357	0
Fund Balance End of Year	\$0	\$2,108	\$2,108

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$481,338	\$162,025	(\$319,313)
<u>Expenditures</u>			
Current:			
Economic Development			
Block Grant			
Materials and Supplies	7,029	5,798	1,231
Contractual Services	277,918	192,017	85,901
Other	31,256	28,287	2,969
Total Expenditures	316,203	226,102	90,101
Excess of Revenues Over (Under) Expenditures	165,135	(64,077)	(229,212)
<u>Other Financing Sources</u>			
Transfers In	0	16,030	16,030
Changes in Fund Balance	165,135	(48,047)	(213,182)
Fund Balance Beginning of Year	4,938	4,938	0
Fund Balance (Deficit) End of Year	<u>\$170,073</u>	<u>(\$43,109)</u>	<u>(\$213,182)</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,985,462	\$424,709	(\$1,560,753)
Interest	235	455	220
Other	5,305	5,439	134
Total Revenues	1,991,002	430,603	(1,560,399)
<u>Expenditures</u>			
Current:			
General Government			
Legislative and Executive Commissioners Contractual Services	32,500	24,655	7,845
Economic Development			
CHIP			
Other	2,311	0	2,311
Lead Removal			
Materials and Supplies	44,540	28,683	15,857
Contractual Services	1,187,584	598,506	589,078
Other	203,938	120,364	83,574
Capital Outlay	24,400	14,075	10,325
Total Lead Removal	1,460,462	761,628	698,834
Neighborhood Stabilization			
Materials and Supplies	2,984	1,158	1,826
Contractual Services	485,300	17,556	467,744
Other	23,977	12,419	11,558
Capital Outlay	0	907	(907)
Total Neighborhood Stabilization	512,261	32,040	480,221
Housing Revolving Loan			
Contractual Services	16,100	0	16,100
Total Economic Development	1,991,134	793,668	1,197,466
Total Expenditures	2,023,634	818,323	1,205,311
Excess of Revenues Under Expenditures	(32,632)	(387,720)	(355,088)
<u>Other Financing Sources</u>			
Transfers In	0	20,306	20,306
Changes in Fund Balance	(32,632)	(367,414)	(334,782)
Fund Balance Beginning of Year	56,365	56,365	0
Fund Balance (Deficit) End of Year	\$23,733	(\$311,049)	(\$334,782)

Erie County, Ohio
ARRA Stimulus 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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$105,000	\$1,000	(\$104,000)
<u>Expenditures</u>			
Current:			
General Government			
Legislative and Executive Commissioners			
Contractual Services	95,089	1,000	94,089
Other	3,353	0	3,353
Total General Government	98,442	1,000	97,442
Economic Development			
ARRA Stimulus - Sewage			
Materials and Supplies	3,750	0	3,750
Contractual Services	2,808	0	2,808
Total Economic Development	6,558	0	6,558
Total Expenditures	105,000	1,000	104,000
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Erie County, Ohio
Tax Abatements Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,000	\$1,811	(\$189)
<u>Expenditures</u>			
Current:			
Economic Development			
Tax Abatements			
Contractual Services	7,000	4,754	2,246
Changes in Fund Balance	(5,000)	(2,943)	2,057
Fund Balance Beginning of Year	5,371	5,371	0
Fund Balance End of Year	\$371	\$2,428	\$2,057

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$41,500	\$43,899	\$2,399
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Court Computerization			
Materials and Supplies	12,000	7,353	4,647
Contractual Services	37,000	35,068	1,932
Capital Outlay	32,000	28,629	3,371
Total Expenditures	81,000	71,050	9,950
Changes in Fund Balance	(39,500)	(27,151)	12,349
Fund Balance Beginning of Year	70,951	70,951	0
Fund Balance End of Year	<u>\$31,451</u>	<u>\$43,800</u>	<u>\$12,349</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$298,000	\$286,729	(\$11,271)
Other	0	250	250
	<u>298,000</u>	<u>286,979</u>	<u>(11,021)</u>
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Common Pleas Court Special Projects			
Personal Services	155,389	152,216	3,173
Materials and Supplies	11,933	1,523	10,410
Capital Outlay	6,100	6,095	5
	<u>173,422</u>	<u>159,834</u>	<u>13,588</u>
Total Expenditures	<u>173,422</u>	<u>159,834</u>	<u>13,588</u>
Changes in Fund Balance	124,578	127,145	2,567
Fund Balance Beginning of Year	<u>237,414</u>	<u>237,414</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$361,992</u></u>	<u><u>\$364,559</u></u>	<u><u>\$2,567</u></u>

Erie County, Ohio
Youth Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$830,200	\$482,164	(\$348,036)
Fines and Forfeitures	0	100	100
Other	0	616	616
	<u>830,200</u>	<u>482,880</u>	<u>(347,320)</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Youth Services			
Personal Services	746,388	674,769	71,619
Materials and Supplies	102,594	46,556	56,038
Contractual Services	608,175	295,988	312,187
Capital Outlay	92,850	64,877	27,973
	<u>1,550,007</u>	<u>1,082,190</u>	<u>467,817</u>
Total Expenditures			
Changes in Fund Balance	(719,807)	(599,310)	120,497
Fund Balance Beginning of Year	<u>771,185</u>	<u>771,185</u>	<u>0</u>
Fund Balance End of Year	<u>\$51,378</u>	<u>\$171,875</u>	<u>\$120,497</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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$0	\$5,815	\$5,815
Intergovernmental	1,100,000	1,177,743	77,743
Other	50,000	42,749	(7,251)
	<u>1,150,000</u>	<u>1,226,307</u>	<u>76,307</u>
<u>Expenditures</u>			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	994,449	973,121	21,328
Materials and Supplies	157,205	143,340	13,865
Contractual Services	108,920	106,719	2,201
	<u>1,260,574</u>	<u>1,223,180</u>	<u>37,394</u>
Total Expenditures	<u>1,260,574</u>	<u>1,223,180</u>	<u>37,394</u>
Changes in Fund Balance	(110,574)	3,127	113,701
Fund Balance Beginning of Year	<u>152,442</u>	<u>152,442</u>	<u>0</u>
Fund Balance End of Year	<u>\$41,868</u>	<u>\$155,569</u>	<u>\$113,701</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$19,000	\$17,813	(\$1,187)
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Indigent Guardianship			
Contractual Services	25,000	16,080	8,920
Changes in Fund Balance	(6,000)	1,733	7,733
Fund Balance Beginning of Year	6,224	6,224	0
Fund Balance End of Year	\$224	\$7,957	\$7,733

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$400	\$473	\$73
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Conduct of Business			
Materials and Supplies	5,000	1,256	3,744
Changes in Fund Balance	(4,600)	(783)	3,817
Fund Balance Beginning of Year	5,217	5,217	0
Fund Balance End of Year	\$617	\$4,434	\$3,817

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$14,000	\$13,820	(\$180)
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
County Court Computerization			
Contractual Services	96	96	0
Capital Outlay	211,004	193,993	17,011
Total Expenditures	211,100	194,089	17,011
Changes in Fund Balance	(197,100)	(180,269)	16,831
Fund Balance Beginning of Year	197,100	197,100	0
Fund Balance End of Year	<u>\$0</u>	<u>\$16,831</u>	<u>\$16,831</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$2,500	\$4,156	\$1,656
Intergovernmental	0	8,402	8,402
Total Revenues	2,500	12,558	10,058
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Indigent Driver			
Contractual Services	10,000	600	9,400
Changes in Fund Balance	(7,500)	11,958	19,458
Fund Balance Beginning of Year	75,213	75,213	0
Fund Balance End of Year	<u>\$67,713</u>	<u>\$87,171</u>	<u>\$19,458</u>

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$2,000	\$2,000	\$0
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Juvenile Court Donations			
Contractual Services	8,506	2,266	6,240
Changes in Fund Balance	(6,506)	(266)	6,240
Fund Balance Beginning of Year	6,506	6,506	0
Fund Balance End of Year	\$0	\$6,240	\$6,240

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Public Defender			
Personal Services	448,230	447,970	260
Materials and Supplies	22,930	14,802	8,128
Contractual Services	295,957	248,926	47,031
Total Expenditures	767,117	711,698	55,419
Excess of Revenues			
Under Expenditures	(767,117)	(711,698)	55,419
<u>Other Financing Sources</u>			
Transfers In	684,000	684,000	0
Changes in Fund Balance	(83,117)	(27,698)	55,419
Fund Balance Beginning of Year	86,284	86,284	0
Fund Balance End of Year	\$3,167	\$58,586	\$55,419

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$18,000	\$25,191	\$7,191
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Child Support - Juvenile Court			
Contractual Services	10,000	850	9,150
Changes in Fund Balance	8,000	24,341	16,341
Fund Balance Beginning of Year	38,210	38,210	0
Fund Balance End of Year	\$46,210	\$62,551	\$16,341

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$90,000	\$74,976	(\$15,024)
<u>Expenditures</u>			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	16,467	16,350	117
Materials and Supplies	4,460	2,784	1,676
Contractual Services	33,650	28,552	5,098
Total Expenditures	54,577	47,686	6,891
Changes in Fund Balance	35,423	27,290	(8,133)
Fund Balance Beginning of Year	45,040	45,040	0
Fund Balance End of Year	\$80,463	\$72,330	(\$8,133)

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$285,000	\$279,340	(\$5,660)
Intergovernmental	36,000	36,990	990
Total Revenues	321,000	316,330	(4,670)
<u>Expenditures</u>			
Current:			
Public Safety			
School Resource Officer			
Personal Services	321,651	312,055	9,596
Other	235	235	0
Capital Outlay	48,800	46,197	2,603
Total Expenditures	370,686	358,487	12,199
Excess of Revenues Under Expenditures	(49,686)	(42,157)	(16,869)
<u>Other Financing Sources</u>			
Other Financing Sources	0	234	234
Transfers In	0	152	152
Total Other Financing Sources	0	386	386
Changes in Fund Balance	(49,686)	(41,771)	7,915
Fund Balance Beginning of Year	107,240	107,240	0
Fund Balance End of Year	<u>\$57,554</u>	<u>\$65,469</u>	<u>\$7,915</u>

Erie County, Ohio
Local Law Enforcement Block 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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
LLEBG			
Materials and Supplies	2,372	2,372	0
Changes in Fund Balance	(2,372)	(2,372)	0
Fund Balance Beginning of Year	2,372	2,372	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$10,000	\$11,708	\$1,708
<u>Expenditures</u>			
Current:			
Public Safety			
Drug Task Force			
Personal Services	7,324	7,083	241
Changes in Fund Balance	2,676	4,625	1,949
Fund Balance Beginning of Year	63,392	63,392	0
Fund Balance End of Year	\$66,068	\$68,017	\$1,949

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, 2009

	<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:			
Public Safety			
Highway Safety			
Other	<u>2,402</u>	<u>2,402</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(2,402)</u>	<u>(2,402)</u>	<u>0</u>
<u>Other Financing Sources</u>			
Other Financing Sources	0	2,402	2,402
Transfers In	<u>0</u>	<u>881</u>	<u>881</u>
Total Other Financing Sources	<u>0</u>	<u>3,283</u>	<u>3,283</u>
Changes in Fund Balance	(2,402)	881	3,283
Fund Balance (Deficit) Beginning of Year	<u>(1,835)</u>	<u>(1,835)</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u>(\$4,237)</u>	<u>(\$954)</u>	<u>\$3,283</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$50,000	\$54,098	\$4,098
Intergovernmental	226,765	155,855	(70,910)
Total Revenues	<u>276,765</u>	<u>209,953</u>	<u>(66,812)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
Adult Probation			
Personal Services	217,519	152,038	65,481
Materials and Supplies	26,387	11,434	14,953
Contractual Services	15,988	0	15,988
Total Expenditures	<u>259,894</u>	<u>163,472</u>	<u>96,422</u>
Changes in Fund Balance	16,871	46,481	29,610
Fund Balance Beginning of Year	<u>25,257</u>	<u>25,257</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$42,128</u></u>	<u><u>\$71,738</u></u>	<u><u>\$29,610</u></u>

Erie County, Ohio
Stein Foundation 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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Stein Foundation Grant			
Materials and Supplies	660	660	0
Changes in Fund Balance	(660)	(660)	0
Fund Balance Beginning of Year	660	660	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Fines and Forfeitures	\$14,000	\$9,388	(\$4,612)
<u>Expenditures</u>			
Current:			
Public Safety			
Drug Enforcement			
Contractual Services	<u>22,809</u>	<u>22,462</u>	<u>347</u>
Changes in Fund Balance	(8,809)	(13,074)	(4,265)
Fund Balance Beginning of Year	<u>54,679</u>	<u>54,679</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$45,870</u></u>	<u><u>\$41,605</u></u>	<u><u>(\$4,265)</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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$26,000	\$24,752	(\$1,248)
Intergovernmental	377,328	203,933	(173,395)
Other	10,133	10,293	160
	<u>413,461</u>	<u>238,978</u>	<u>(174,483)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	158,898	143,426	15,472
Materials and Supplies	47,960	27,652	20,308
Contractual Services	94,822	64,662	30,160
Other	61,263	0	61,263
Capital Outlay	39,838	12,400	27,438
	<u>402,781</u>	<u>248,140</u>	<u>154,641</u>
Total Expenditures	<u>402,781</u>	<u>248,140</u>	<u>154,641</u>
Excess of Revenues Over (Under) Expenditures	10,680	(9,162)	(19,842)
<u>Other Financing Sources</u>			
Transfers In	47,687	31,327	(16,360)
Changes in Fund Balance	58,367	22,165	(36,202)
Fund Balance Beginning of Year	<u>97,456</u>	<u>97,456</u>	<u>0</u>
Fund Balance End of Year	<u>\$155,823</u>	<u>\$119,621</u>	<u>(\$36,202)</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$0	\$1,332	\$1,332
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	1,332	1,332
Fund Balance Beginning of Year	50	50	0
Fund Balance End of Year	\$50	\$1,382	\$1,332

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$8,000	\$7,908	(\$92)
Other	9,000	12,097	3,097
Total Revenues	17,000	20,005	3,005
<u>Expenditures</u>			
Current:			
Economic Development			
Development Rotary			
Contractual Services	179,600	162,540	17,060
Excess of Revenues Under Expenditures	(162,600)	(142,535)	20,065
<u>Other Financing Sources</u>			
Other Financing Sources	0	1,050	1,050
Changes in Fund Balance	(162,600)	(141,485)	21,115
Fund Balance Beginning of Year	303,095	303,095	0
Fund Balance End of Year	\$140,495	\$161,610	\$21,115

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$223,929	\$124,933	(\$98,996)
Other	29,000	16,125	(12,875)
Total Revenues	<u>252,929</u>	<u>141,058</u>	<u>(111,871)</u>
<u>Expenditures</u>			
Current:			
General Government			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	128,590	120,377	8,213
Materials and Supplies	18,435	13,113	5,322
Contractual Services	31,505	30,672	833
Other	167	0	167
Total Expenditures	<u>178,697</u>	<u>164,162</u>	<u>14,535</u>
Changes in Fund Balance	74,232	(23,104)	(97,336)
Fund Balance Beginning of Year	<u>65,629</u>	<u>65,629</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$139,861</u></u>	<u><u>\$42,525</u></u>	<u><u>(\$97,336)</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other Local Taxes	\$2,200,000	\$1,976,494	(\$223,506)
<u>Expenditures</u>			
Current:			
General Government			
Legislative and Executive			
Visitor's Bureau			
Materials and Supplies	2,200,000	2,200,000	0
Changes in Fund Balance	0	(223,506)	(223,506)
Fund Balance Beginning of Year	23,412	23,412	0
Fund Balance (Deficit) End of Year	\$23,412	(\$200,094)	(\$223,506)

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Property Taxes	\$814,420	\$816,614	\$2,194
Intergovernmental	<u>220,082</u>	<u>218,012</u>	<u>(2,070)</u>
Total Revenues	1,034,502	1,034,626	124
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Materials and Supplies	<u>1,086,542</u>	<u>1,086,217</u>	<u>325</u>
Changes in Fund Balance	(52,040)	(51,591)	449
Fund Balance Beginning of Year	<u>52,040</u>	<u>52,040</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$449</u></u>	<u><u>\$449</u></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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$32,000	\$31,198	(\$802)
<u>Expenditures</u>			
Current:			
General Government			
Legislative and Executive			
Prepayment Interest			
Personal Services	43,705	43,673	32
Materials and Supplies	7,000	1,783	5,217
Contractual Services	2,000	804	1,196
Total Expenditures	52,705	46,260	6,445
Changes in Fund Balance	(20,705)	(15,062)	5,643
Fund Balance Beginning of Year	64,330	64,330	0
Fund Balance End of Year	\$43,625	\$49,268	\$5,643

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$387,000	\$292,144	(\$94,856)
Intergovernmental	8,225	11,725	3,500
Other	5,700	1,402	(4,298)
	<u>400,925</u>	<u>305,271</u>	<u>(95,654)</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	79,140	77,468	1,672
Materials and Supplies	15,423	14,399	1,024
Contractual Services	385,716	374,330	11,386
	<u>480,279</u>	<u>466,197</u>	<u>14,082</u>
Excess of Revenues Under Expenditures	(79,354)	(160,926)	(81,572)
<u>Other Financing Sources</u>			
Transfers In	100,000	154,000	54,000
Changes in Fund Balance	20,646	(6,926)	(27,572)
Fund Balance (Deficit) Beginning of Year	<u>(22,139)</u>	<u>(22,139)</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u>(\$1,493)</u>	<u>(\$29,065)</u>	<u>(\$27,572)</u>

Erie County, Ohio
 Joint Dispatch Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$187,540	\$187,540	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
Joint Dispatch			
Capital Outlay	187,540	176,104	11,436
Changes in Fund Balance	0	11,436	11,436
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$11,436	\$11,436

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$4,878	\$4,878
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	4,878	4,878
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$4,878	\$4,878

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Uses</u>			
Other Financing Uses	0	(3,476)	(3,476)
Changes in Fund Balance	0	(3,476)	(3,476)
Fund Balance Beginning of Year	3,476	3,476	0
Fund Balance End of Year	\$3,476	\$0	(\$3,476)

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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$821	\$821
Intergovernmental	<u>170,715</u>	<u>222,646</u>	<u>51,931</u>
Total Revenues	<u>170,715</u>	<u>223,467</u>	<u>52,752</u>
<u>Expenditures</u>			
Current:			
Public Safety			
911 Wireless			
Materials and Supplies	5,500	4,504	996
Contractual Services	59,888	6,158	53,730
Capital Outlay	<u>215,000</u>	<u>206,408</u>	<u>8,592</u>
Total Expenditures	<u>280,388</u>	<u>217,070</u>	<u>63,318</u>
Changes in Fund Balance	(109,673)	6,397	116,070
Fund Balance Beginning of Year	<u>791,777</u>	<u>791,777</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$682,104</u></u>	<u><u>\$798,174</u></u>	<u><u>\$116,070</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$144,537	\$203,704	\$59,167
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	775,000	775,000	0
Interest and Fiscal Charges	345,255	472,351	(127,096)
Total Expenditures	1,120,255	1,247,351	(127,096)
Excess of Revenues Under Expenditures	(975,718)	(1,043,647)	(67,929)
<u>Other Financing Sources (Uses)</u>			
General Obligation Bonds Issued	0	3,931,097	3,931,097
Payment to Refunded Bond Escrow Agent	0	(3,865,537)	(3,865,537)
Transfers In	975,718	975,718	0
Total Other Financing Sources (Uses)	975,718	1,041,278	65,560
Changes in Fund Balance	0	(2,369)	(2,369)
Fund Balance Beginning of Year	209,359	209,359	0
Fund Balance End of Year	\$209,359	\$206,990	(\$2,369)

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Payment in Lieu Taxes	\$787,420	\$1,216,976	\$429,556
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	520,000	520,000	0
Interest and Fiscal Charges	399,750	399,750	0
Total Expenditures	919,750	919,750	0
Excess of Revenues Over (Under) Expenditures	(132,330)	297,226	429,556
<u>Other Financing Sources</u>			
Transfers In	131,980	131,980	0
Changes in Fund Balance	(350)	429,206	429,556
Fund Balance Beginning of Year	1,067,885	1,067,885	0
Fund Balance End of Year	<u>\$1,067,535</u>	<u>\$1,497,091</u>	<u>\$429,556</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$168,000	\$161,713	(\$6,287)
Other	0	9,173	9,173
Total Revenues	168,000	170,886	2,886
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	139,224	127,837	11,387
Interest and Fiscal Charges	77,896	101,826	(23,930)
Total Expenditures	217,120	229,663	(12,543)
Excess of Revenues			
Under Expenditures	(49,120)	(58,777)	(9,657)
<u>Other Financing Sources (Uses)</u>			
General Obligation Bonds Issued	0	582,233	582,233
Payment to Refunded Bond Escrow Agent	0	(567,670)	(567,670)
Advances Out	0	(11,387)	(11,387)
Transfers In	50,000	54,956	4,956
Total Other Financing Sources (Uses)	50,000	58,132	8,132
Changes in Fund Balance	880	(645)	(1,525)
Fund Balance Beginning of Year	451	451	0
Fund Balance (Deficit) End of Year	\$1,331	(\$194)	(\$1,525)

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$195,000	\$183,021	(\$11,979)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Materials and Supplies	4,000	0	4,000
Contractual Services	175,000	10,160	164,840
Capital Outlay	1,709,692	0	1,709,692
Total Expenditures	1,888,692	10,160	1,878,532
Changes in Fund Balance	(1,693,692)	172,861	1,866,553
Fund Balance Beginning of Year	1,693,692	1,693,692	0
Fund Balance End of Year	\$0	\$1,866,553	\$1,866,553

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvement			
Contractual Services	140,162	7,115	133,047
Changes in Fund Balance	(140,162)	(7,115)	133,047
Fund Balance Beginning of Year	152,712	152,712	0
Fund Balance End of Year	\$12,550	\$145,597	\$133,047

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$0	\$170,000	\$170,000
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	170,000	170,000
Fund Balance Beginning of Year	<u>170,000</u>	<u>170,000</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$170,000</u></u>	<u><u>\$340,000</u></u>	<u><u>\$170,000</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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Interest	\$25,000	\$64,571	\$39,571
<u>Expenditures</u>			
Capital Outlay			
TIF Projects			
Materials and Supplies	211,866	78,550	133,316
Contractual Services	25,000	13,027	11,973
Capital Outlay	1,850,000	0	1,850,000
Total TIF Projects	<u>2,086,866</u>	<u>91,577</u>	<u>1,995,289</u>
Debt Service:			
Principal Retirement	3,600,000	3,600,000	0
Interest and Fiscal Charges	114,833	112,080	2,753
Total Debt Service	<u>3,714,833</u>	<u>3,712,080</u>	<u>2,753</u>
Total Expenditures	<u>5,801,699</u>	<u>3,803,657</u>	<u>1,998,042</u>
Excess of Revenues Under Expenditures	(5,776,699)	(3,739,086)	2,037,613
<u>Other Financing Sources</u>			
Bond Anticipation Notes Issued	<u>3,800,000</u>	<u>3,200,000</u>	<u>(600,000)</u>
Changes in Fund Balance	(1,976,699)	(539,086)	1,437,613
Fund Balance Beginning of Year	<u>2,140,941</u>	<u>2,140,941</u>	<u>0</u>
Fund Balance End of Year	<u>\$164,242</u>	<u>\$1,601,855</u>	<u>\$1,437,613</u>

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

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$525,000	\$484,475	(\$40,525)
Other	520,000	532,738	12,738
Total Revenues	<u>1,045,000</u>	<u>1,017,213</u>	<u>(27,787)</u>
<u>Expenses</u>			
Materials and Supplies	1,000	0	1,000
Contractual Services	574,514	522,153	52,361
Claims	131,486	131,486	0
Total Expenses	<u>707,000</u>	<u>653,639</u>	<u>53,361</u>
Changes in Fund Balance	338,000	363,574	25,574
Fund Balance Beginning of Year	<u>445,790</u>	<u>445,790</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$783,790</u></u>	<u><u>\$809,364</u></u>	<u><u>\$25,574</u></u>

Erie County, Ohio
Employee Self-Insurance Internal Service Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$7,110,000	\$6,821,350	(\$288,650)
Other	20,000	52,218	32,218
Total Revenues	<u>7,130,000</u>	<u>6,873,568</u>	<u>(256,432)</u>
<u>Expenses</u>			
Contractual Services	869,600	759,666	109,934
Claims	6,350,000	5,794,883	555,117
Total Expenses	<u>7,219,600</u>	<u>6,554,549</u>	<u>665,051</u>
Excess of Revenues Over Expenses	(89,600)	319,019	408,619
Transfers In	<u>70,000</u>	<u>22,799</u>	<u>(47,201)</u>
Changes in Fund Balance	(19,600)	341,818	361,418
Fund Balance Beginning of Year	<u>4,488,903</u>	<u>4,488,903</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,469,303</u></u>	<u><u>\$4,830,721</u></u>	<u><u>\$361,418</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$1,501	\$1,501	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	1,501	1,501	0
Fund Balance Beginning of Year	50,236	50,236	0
Fund Balance End of Year	\$51,737	\$51,737	\$0

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**STATISTICAL
SECTION**

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

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 Seven Years
(Accrual Basis of Accounting)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$47,905,108	\$45,457,937	\$47,630,198	\$43,555,669
Restricted	24,598,757	23,377,468	21,062,764	18,747,033
Unrestricted	<u>10,635,941</u>	<u>11,089,807</u>	<u>10,668,734</u>	<u>10,484,059</u>
Total Governmental Activities Net Assets	<u>83,139,806</u>	<u>79,925,212</u>	<u>79,361,696</u>	<u>72,786,761</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	39,826,483	39,377,790	27,761,945	33,583,229
Unrestricted (Deficit)	<u>(10,183,322)</u>	<u>(7,418,610)</u>	<u>1,874,410</u>	<u>(6,806,303)</u>
Total Business-Type Activities Net Assets	<u>29,643,161</u>	<u>31,959,180</u>	<u>29,636,355</u>	<u>26,776,926</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	87,731,591	84,835,727	75,392,143	77,138,898
Restricted	24,598,757	23,377,468	21,062,764	18,747,033
Unrestricted (Deficit)	<u>452,619</u>	<u>3,671,197</u>	<u>12,543,144</u>	<u>3,677,756</u>
Total Primary Government Net Assets	<u>\$112,782,967</u>	<u>\$111,884,392</u>	<u>\$108,998,051</u>	<u>\$99,563,687</u>

Note: Information prior to 2003 was not available.

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$38,513,147	\$35,976,792	\$41,038,932
16,285,955	22,981,630	15,829,803
<u>10,598,233</u>	<u>9,403,738</u>	<u>9,595,266</u>
<u>65,397,335</u>	<u>68,362,160</u>	<u>66,464,001</u>
29,061,612	34,053,591	44,785,096
<u>369,623</u>	<u>2,878,103</u>	<u>(5,455,089)</u>
<u>29,431,235</u>	<u>36,931,694</u>	<u>39,330,007</u>
67,574,759	70,030,383	85,824,028
16,285,955	22,981,630	15,829,803
<u>10,967,856</u>	<u>12,281,841</u>	<u>4,140,177</u>
<u>\$94,828,570</u>	<u>\$105,293,854</u>	<u>\$105,794,008</u>

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

	2009	2008	2007	2006
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$13,394,587	\$14,555,386	\$12,366,772	\$12,405,267
Judicial	7,396,642	7,256,725	7,253,310	6,879,431
Internal Service Fund-External Portion	679,911	581,543	0	0
Public Safety	9,705,854	10,540,475	10,038,323	10,177,442
Public Works	4,279,304	6,185,722	4,969,973	4,008,180
Health	8,340,474	7,764,924	7,776,716	7,939,922
Human Services	14,269,060	15,944,134	15,838,281	14,465,802
Conservation and Recreation	0	0	0	0
Economic Development	716,727	509,497	598,902	1,146,781
Other	0	0	387,405	301,971
Interest and Fiscal Charges	1,156,810	873,393	643,704	904,320
Total Governmental Activities Expenses	<u>59,939,369</u>	<u>64,211,799</u>	<u>59,873,386</u>	<u>58,229,116</u>
Business-Type Activities				
Sewer	10,145,334	9,364,997	9,234,652	16,299,710
Water	7,628,167	8,670,267	7,091,831	8,464,381
Landfill	4,523,335	5,151,904	3,372,280	5,182,822
Care Facility	7,137,835	7,699,589	7,800,726	8,453,719
Total Business-Type Activities Expenses	<u>29,434,671</u>	<u>30,886,757</u>	<u>27,499,489</u>	<u>38,400,632</u>
Total Primary Government Expenses	<u>89,374,040</u>	<u>95,098,556</u>	<u>87,372,875</u>	<u>96,629,748</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	5,752,730	2,921,969	3,013,970	2,927,126
Judicial	1,814,973	1,753,120	1,567,060	1,577,983
Internal Service Fund-External Portion	743,597	841,064	0	0
Public Safety	769,828	1,483,956	1,397,279	1,371,915
Public Works	866,054	1,373,884	3,928,848	400,296
Health	679,125	1,334,042	1,107,093	1,299,972
Human Services	611,296	828,936	872,231	1,199,820
Conservation and Recreation	0	0	0	0
Economic Development	3,774	7,982	31,193	84,923
Other	0	0	64,217	31,241
Interest and Fiscal Charges	0	0	0	533,549
Total Charges for Services	<u>11,241,377</u>	<u>10,544,953</u>	<u>11,981,891</u>	<u>9,426,825</u>
Operating Grants, Contributions, and Interest	24,655,336	22,535,612	22,485,797	24,958,834
Capital Grants and Contributions	170,000	170,000	0	0
Total Governmental Activities Program Revenues	<u>36,066,713</u>	<u>33,250,565</u>	<u>34,467,688</u>	<u>34,385,659</u>
Business-Type Activities				
Charges for Services				
Sewer	6,555,883	6,968,890	7,185,584	7,385,797
Water	8,342,984	7,204,960	7,866,467	7,653,276
Landfill	3,966,515	4,340,862	4,118,369	3,962,796
Care Facility	7,713,187	7,635,996	7,753,089	7,814,150
Total Charges for Services	<u>26,578,569</u>	<u>26,150,708</u>	<u>26,923,509</u>	<u>26,816,019</u>
Operating Grants, Contributions, and Interest	137,397	17,500	0	3,937,409
Capital Grants and Contributions	525,456	346,165	2,879,114	4,337,514
Total Business-Type Activities Program Revenues	<u>27,241,422</u>	<u>26,514,373</u>	<u>29,802,623</u>	<u>35,090,942</u>
Total Primary Government Program Revenues	<u>63,308,135</u>	<u>59,764,938</u>	<u>64,270,311</u>	<u>69,476,601</u>

2005	2004	2003
\$11,496,817	\$10,660,925	\$9,670,194
4,503,871	4,472,525	4,302,743
0	0	0
11,123,785	10,883,001	10,114,582
8,869,473	3,644,897	3,915,623
7,052,513	7,752,486	7,029,247
13,193,898	13,820,685	14,285,539
119,624	387,953	366,444
5,203,106	805,844	603,759
665	806,895	1,619,823
592,492	790,720	636,282
<u>62,156,244</u>	<u>54,025,931</u>	<u>52,544,236</u>
8,007,501	7,254,224	6,231,694
8,900,896	9,185,142	8,737,249
9,845,410	6,625,044	5,328,929
8,106,692	8,888,201	7,930,899
<u>34,860,499</u>	<u>31,952,611</u>	<u>28,228,771</u>
<u>97,016,743</u>	<u>85,978,542</u>	<u>80,773,007</u>
2,363,681	2,814,142	3,969,697
943,573	1,064,450	1,159,700
0	0	0
1,117,814	1,435,635	99,317
285,206	947,830	3,862,439
639,348	764,953	456,422
1,486,157	1,084,997	973,104
15,567	66,569	0
12,250	1,024	0
349,848	3,964	0
790	0	0
<u>7,214,234</u>	<u>8,183,564</u>	<u>10,520,679</u>
19,408,078	18,819,954	17,670,092
250,000	200,000	216,512
<u>26,872,312</u>	<u>27,203,518</u>	<u>28,407,283</u>
6,511,853	6,562,902	6,117,895
7,562,090	7,514,759	7,991,121
3,982,682	3,986,350	3,059,132
8,346,646	8,250,668	7,921,144
<u>26,403,271</u>	<u>26,314,679</u>	<u>25,089,292</u>
180,513	0	0
25,805	2,980,788	158,740
<u>26,609,589</u>	<u>29,295,467</u>	<u>25,248,032</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 Seven Years
(Accrual Basis of Accounting)
(continued)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<u>Net (Expense) Revenue</u>				
Governmental Activities	(\$23,872,656)	(\$30,961,234)	(\$25,405,698)	(\$23,843,457)
Business-Type Activities	<u>(2,193,249)</u>	<u>(4,372,384)</u>	<u>2,303,134</u>	<u>(3,309,690)</u>
Total Primary Government Net Expense	<u>(26,065,905)</u>	<u>(35,333,618)</u>	<u>(23,102,564)</u>	<u>(27,153,147)</u>
<u>General Revenues and Other Changes in Net Assets</u>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	3,811,323	5,357,164	5,740,976	5,664,832
Developmental Disabilities	3,868,707	4,796,520	5,191,679	4,782,238
Senior Citizens	748,864	918,136	967,456	790,739
Road	0	0	0	0
Payment in Lieu of Taxes	1,463,486	1,216,976	0	0
Permissive Sales Taxes	11,811,430	15,974,096	13,434,723	14,173,097
Grants and Entitlements not Restricted to Specific Programs	2,613,527	3,029,188	2,970,341	2,399,031
Interest	1,252,801	2,594,770	3,453,150	2,589,340
Other	1,370,190	647,105	368,472	1,031,370
Transfers	<u>146,922</u>	<u>(14,214)</u>	<u>(146,164)</u>	<u>(197,764)</u>
Total Governmental Activities	<u>27,087,250</u>	<u>34,519,741</u>	<u>31,980,633</u>	<u>31,232,883</u>
Business-Type Activities				
Grants	0	0	40,594	0
Interest	0	0	947	81,256
Other	24,152	184,612	368,590	376,361
Transfers	<u>(146,922)</u>	<u>14,214</u>	<u>146,164</u>	<u>197,764</u>
Total Business-Type Activities	<u>(122,770)</u>	<u>198,826</u>	<u>556,295</u>	<u>655,381</u>
Total Primary Government	<u>26,964,480</u>	<u>34,718,567</u>	<u>32,536,928</u>	<u>31,888,264</u>
<u>Change in Net Assets</u>				
Governmental Activities	3,214,594	3,558,507	6,574,935	7,389,426
Business-Type Activities	<u>(2,316,019)</u>	<u>(4,173,558)</u>	<u>2,859,429</u>	<u>(2,654,309)</u>
Total Primary Government	<u>\$898,575</u>	<u>(\$615,051)</u>	<u>\$9,434,364</u>	<u>\$4,735,117</u>

Note: Information prior to 2003 was not available.

<u>2005</u>	<u>2004</u>	<u>2003</u>
(\$35,283,932)	(\$26,822,413)	(\$24,136,953)
<u>(8,250,910)</u>	<u>(2,657,144)</u>	<u>(2,980,739)</u>
<u>(43,534,842)</u>	<u>(29,479,557)</u>	<u>(27,117,692)</u>
5,185,358	5,289,231	4,532,306
5,051,749	5,238,921	3,856,026
842,202	867,153	0
0	0	840,776
0	0	0
13,911,581	13,232,060	12,823,655
3,826,400	2,847,235	2,457,921
1,637,755	862,142	1,099,049
2,102,063	468,355	1,446,627
<u>(238,001)</u>	<u>(84,525)</u>	<u>(349,462)</u>
<u>32,319,107</u>	<u>28,720,572</u>	<u>26,706,898</u>
0	0	0
1,222	20,571	66,113
511,228	153,735	204,104
<u>238,001</u>	<u>84,525</u>	<u>349,462</u>
<u>750,451</u>	<u>258,831</u>	<u>619,679</u>
<u>33,069,558</u>	<u>28,979,403</u>	<u>27,326,577</u>
(2,964,825)	1,898,159	2,569,945
<u>(7,500,459)</u>	<u>(2,398,313)</u>	<u>(2,361,060)</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)

	2009	2008	2007	2006	2005
General Fund					
Reserved	\$998,648	\$866,600	\$144,804	\$164,914	\$405,830
Unreserved	5,152,533	6,988,154	9,609,185	9,122,140	8,651,613
Total General Fund	<u>6,151,181</u>	<u>7,854,754</u>	<u>9,753,989</u>	<u>9,287,054</u>	<u>9,057,443</u>
All Other Governmental Funds					
Reserved	2,679,798	88,154	203,668	192,184	3,152,357
Unreserved, Reported in:					
Special Revenue Funds	11,168,833	13,158,225	14,031,603	15,167,090	9,654,898
Debt Service Funds	1,657,323	1,208,205	1,292,533	687,501	383,975
Capital Projects Funds (Deficit)	765,886	554,026	470,467	1,076,613	1,678,353
Total All Other Governmental Funds	<u>16,271,840</u>	<u>15,008,610</u>	<u>15,998,271</u>	<u>17,123,388</u>	<u>14,869,583</u>
Total Governmental Funds	<u><u>\$22,423,021</u></u>	<u><u>\$22,863,364</u></u>	<u><u>\$25,752,260</u></u>	<u><u>\$26,410,442</u></u>	<u><u>\$23,927,026</u></u>

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$634,069	\$692,421	\$1,435,759	\$1,830,388	\$1,855,120
7,418,190	7,078,348	6,849,480	6,817,024	8,663,764
<u>8,052,259</u>	<u>7,770,769</u>	<u>8,285,239</u>	<u>8,647,412</u>	<u>10,518,884</u>
3,752,106	5,623,611	4,189,166	8,605,437	3,291,934
11,505,806	8,231,651	7,061,143	7,970,552	6,959,253
283,669	288,966	294,955	269,374	159,785
4,309,757	(171,601)	150,279	(4,941,421)	880,711
<u>19,851,338</u>	<u>13,972,627</u>	<u>11,695,543</u>	<u>11,903,942</u>	<u>11,291,683</u>
<u>\$27,903,597</u>	<u>\$21,743,396</u>	<u>\$19,980,782</u>	<u>\$20,551,354</u>	<u>\$21,810,567</u>

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

	2009	2008	2007	2006	2005
<u>Revenues</u>					
Property Taxes	\$9,167,445	\$11,113,531	\$11,570,772	\$11,047,974	\$11,075,917
Payment in Lieu of Taxes	1,216,976	1,114,581	0	0	0
Permissive Sales Taxes	10,924,137	14,888,891	14,657,463	14,061,737	13,901,743
Other Local Taxes	1,808,276	0	0	0	0
Charges for Services	6,706,962	5,154,192	4,854,442	4,259,243	4,815,339
Licenses and Permits	790,324	581,353	584,341	580,402	7,375
Fines and Forfeitures	429,123	715,798	698,973	803,545	596,436
Intergovernmental	26,697,584	25,345,819	24,822,028	27,260,139	23,643,032
Special Assessments	261,146	241,686	1,145,758	652,788	668,825
Interest	1,318,668	2,594,770	3,453,150	2,589,340	1,637,755
Other	2,123,122	2,443,941	2,490,621	3,467,763	3,481,903
Total Revenues	61,443,763	64,194,562	64,277,548	64,722,931	59,828,325
<u>Expenditures</u>					
Current:					
General Government:					
Legislative and Executive	12,357,430	14,430,886	12,279,250	11,640,810	11,150,890
Judicial	7,622,529	7,172,740	6,880,378	6,431,119	4,493,881
Public Safety	9,528,589	10,629,150	10,149,317	9,592,517	11,600,152
Public Works	6,289,084	4,198,652	6,871,866	6,772,270	7,841,642
Health	8,574,664	7,792,151	8,387,225	7,630,682	7,195,669
Human Services	14,449,756	15,795,599	15,626,220	13,672,942	13,261,603
Conservation and Recreation	0	0	0	0	112,977
Economic Development	728,351	490,635	580,658	1,101,319	5,211,304
Other	0	0	380,565	255,790	665
Capital Outlay	67,073	3,951,093	1,126,718	1,810,481	2,961,926
Debt Service:					
Principal Retirement	1,440,611	1,458,546	24,588,967	16,100,128	14,488,699
Interest and Fiscal Charges	1,083,192	892,235	880,681	840,007	554,950
Issuance Costs	0	0	172,111	0	0
Total Expenditures	62,141,279	66,811,687	87,923,956	75,848,065	78,874,358
Excess of Revenues Under Expenditures	(697,516)	(2,617,125)	(23,646,408)	(11,125,134)	(19,046,033)
<u>Other Financing Sources (Uses)</u>					
General Obligation Bonds Issued	4,513,330	100,000	12,594,055	0	0
Bond Anticipation Notes Issued	0	0	10,000,000	13,675,000	15,120,000
Special Assessment Notes Issued	0	0	0	55,525	0
Premium	0	0	344,663	0	27,487
Payment to Refunded Bond Escrow Agent	(4,433,207)	0	0	0	0
Sale of Capital Assets	40,125	0	0	28,799	0
Inception of Capital Lease	0	3,864	213,668	46,770	0
Transfers In	4,703,630	5,265,774	5,194,101	4,114,761	4,434,355
Transfers Out	(4,566,705)	(5,351,768)	(5,393,933)	(4,367,810)	(4,515,233)
Total Other Financing Sources (Uses)	257,173	17,870	22,952,554	13,553,045	15,066,609
Changes in Fund Balance	(\$440,343)	(\$2,599,255)	(\$693,854)	\$2,427,911	(\$3,979,424)
Debt Service as a Percentage of Noncapital Expenditures	4.40%	3.68%	41.53%	29.67%	24.71%

2004	2003	2002	2001	2000
\$11,319,822	\$9,197,089	\$9,152,918	\$8,536,945	\$8,058,819
0	0	0	0	0
13,090,448	13,010,239	12,241,425	11,797,254	11,741,485
0	0	0	0	0
5,320,398	5,137,999	4,789,488	12,449,452	10,882,348
160,800	9,738	7,996	11,928	35,682
681,387	771,959	1,055,466	956,569	702,527
21,613,136	20,929,831	28,193,509	22,386,481	21,496,781
815,600	864,855	1,157,856	821,397	775,934
862,142	957,520	1,160,767	2,013,692	2,573,017
2,438,627	2,817,245	1,935,679	2,295,614	2,598,429
<u>56,302,360</u>	<u>53,696,475</u>	<u>59,695,104</u>	<u>61,269,332</u>	<u>58,865,022</u>
9,878,987	9,242,439	9,422,655	9,722,894	10,085,744
4,180,572	4,098,885	4,274,033	3,928,256	3,524,983
10,068,742	9,628,541	9,308,884	9,594,830	8,430,765
6,624,106	4,285,703	5,968,422	5,815,435	5,547,522
7,374,286	7,239,228	1,260,603	13,407,185	12,752,574
13,343,714	14,378,824	20,374,727	14,964,431	13,405,156
367,649	366,444	378,319	388,186	117,520
793,539	603,759	885,133	499,285	796,072
794,574	1,619,823	1,188,599	2,028,080	1,205,256
5,886,797	1,707,902	6,152,971	1,118,470	1,348,146
4,106,771	1,025,925	1,077,375	1,103,649	1,060,349
635,492	649,554	617,941	697,953	846,216
0	0	0	0	0
<u>64,055,229</u>	<u>54,847,027</u>	<u>60,909,662</u>	<u>63,268,654</u>	<u>59,120,303</u>
<u>(7,752,869)</u>	<u>(1,150,552)</u>	<u>(1,214,558)</u>	<u>(1,999,322)</u>	<u>(255,281)</u>
560,000	0	1,800,000	0	0
13,450,000	2,500,000	0	0	0
0	48,023	0	0	0
5,410	0	0	124,108	0
0	0	0	0	0
8,553	18,237	16,914	28,985	16,479
0	0	0	0	0
4,683,548	4,243,735	4,669,003	5,408,082	3,990,799
(4,787,486)	(4,612,549)	(4,849,736)	(5,457,921)	(4,043,067)
<u>13,920,025</u>	<u>2,197,446</u>	<u>1,636,181</u>	<u>103,254</u>	<u>(35,789)</u>
<u>\$6,167,156</u>	<u>\$1,046,894</u>	<u>\$421,623</u>	<u>(\$1,896,068)</u>	<u>(\$291,070)</u>
8.88%	3.26%	3.20%	2.99%	3.41%

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			
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
2000	927,052,780	254,328,530	3,375,375,171	102,027,020	115,939,795

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 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax is 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		
\$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
207,238,945	828,955,780	1,490,647,275	4,320,270,746	34.50	7.33

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

	2009	2008	2007	2006	2005
Voted Millage					
Developmental Disabilities					
Effective Millage Rates					
Residential/Agricultural	\$2.2904	\$2.2898	\$2.2937	\$2.2817	\$2.5596
Commercial/Industrial	2.4659	2.4591	2.4626	2.4714	2.6680
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Senior Citizens					
Effective Millage Rates					
Residential/Agricultural	0.4474	0.4473	0.4480	0.4458	0.4260
Commercial/Industrial	0.4621	0.4609	0.4615	0.4632	0.4427
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Metro Parks Board					
Effective Millage Rates					
Residential/Agricultural	0.4430	0.4428	0.4436	0.4413	0.4950
Commercial/Industrial	0.7012	0.6993	0.7003	0.7028	0.7587
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Health District					
Effective Millage Rates					
Residential/Agricultural	0.9487	0.9135	0.9154	0.8644	0.8968
Commercial/Industrial	0.9614	0.9334	0.9346	0.9017	0.9189
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	0.8525	0.8636	0.8663	0.5291	0.6021
Commercial/Industrial	0.9150	0.9219	0.9246	0.7364	0.7869
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	4.9820	4.9570	4.9670	4.5623	4.9795
Commercial/Industrial	5.5056	5.4746	5.4836	5.2755	5.5752
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	7.2820	7.2570	7.2670	6.8623	7.2795
Commercial/Industrial	7.8056	7.7746	7.7836	7.5755	7.8752
Tangible/Public Utility Personal	8.8000	8.8000	8.8000	8.8000	8.8000

2004	2003	2002	2001	2000
\$2.5669	\$2.5619	\$2.2017	\$2.2045	\$2.2049
2.6913	2.6875	2.3529	2.3631	2.3616
3.0000	3.0000	2.5000	2.5000	2.5000
0.4272	0.4264	0.4992	0.4999	0.3836
0.4466	0.4460	0.4979	0.5000	0.4689
0.5000	0.5000	0.5000	0.5000	0.5000
0.4964	0.4955	0.5803	0.5809	0.5811
0.7653	0.7643	0.8531	0.8568	0.8562
1.0000	1.0000	1.0000	1.0000	1.0000
0.8999	0.7664	0.8936	0.8234	0.7059
0.9268	0.8712	0.9704	0.9544	0.9212
1.0000	1.0000	1.0000	1.0000	1.0000
0.6057	0.6080	0.7093	0.7172	0.7042
0.7936	0.7953	0.8723	0.8748	0.8792
1.0000	1.0000	1.0000	1.0000	1.0000
4.9961	4.8582	4.8841	4.8259	4.5797
5.6236	5.5643	5.5466	5.5491	5.4871
6.5000	6.5000	6.0000	6.0000	6.0000
2.3000	2.3000	2.3000	2.3000	2.3000
7.2961	7.1582	7.1841	7.1259	6.8797
7.9236	7.8643	7.8466	7.8491	7.7871
8.8000	8.8000	8.3000	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)

	2009	2008	2007	2006	2005
School Districts					
Bellevue CSD	\$43.1000	\$37.9500	\$37.7500	\$38.8000	\$38.8000
Berlin-Milan LSD	61.2000	61.2000	61.2000	57.3000	57.3000
Firelands LSD	47.0700	47.0600	47.0100	47.4900	47.4900
Huron CSD	75.0500	75.1500	75.1500	66.3500	66.3500
Kelleys Island LSD	14.1500	14.1500	15.1500	15.5500	15.5500
Margaretta LSD	56.8000	56.8000	56.8000	56.8000	56.8000
Monroeville LSD	42.8000	46.3500	46.2000	46.8000	46.8000
Perkins LSD	60.9000	60.9000	60.9000	60.9000	60.9000
Sandusky CSD	75.4000	75.9500	70.5500	70.5500	70.5500
Vermilion LSD	68.0700	68.7000	68.2000	63.3500	63.3500
Western Reserve LSD	34.0500	34.1500	34.1500	34.3500	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	11.5000	11.5000
Castalia Village	10.6600	8.6600	8.6600	10.6600	10.6600
Huron City	4.9000	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	8.6300	8.2500	8.2500	8.6500	8.6500
Milan Village	8.8000	8.8000	8.8000	8.8000	8.8000
Sandusky City	5.2500	5.2500	5.2500	4.9500	4.9500
Vermilion City	10.7500	10.7500	10.7500	10.7500	10.7500
Townships					
Berlin	\$5.3000	\$5.3000	\$5.3000	\$6.3000	\$6.3000
Florence	6.1000	6.1000	5.1000	6.1000	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	10.7000	10.7000	10.6500	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	4.1000	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	0.8000	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.

2004	2003	2002	2001	2000
\$38.8000	\$38.8000	\$39.3000	\$40.0000	\$40.6000
57.3000	57.3000	58.1500	58.1500	58.2600
47.4900	47.6200	51.0900	51.3000	52.7000
66.3500	66.3500	66.8300	66.8300	67.1000
15.5500	15.5500	16.3500	18.0200	18.0200
56.8000	56.8000	56.8000	56.8000	56.8000
46.8000	46.9000	48.1000	48.5000	50.9100
60.9000	60.9000	60.9000	60.9000	58.0000
70.5500	70.5500	65.2000	65.3000	66.0400
63.3500	63.3500	64.0000	65.7500	65.8900
34.3500	34.3500	34.6000	34.6000	34.9800
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	10.1500	15.6500	18.1500
8.8000	8.8000	8.8000	8.8000	8.8000
4.9500	4.9500	5.5100	5.5100	5.5100
10.7500	10.7500	10.7500	10.7500	10.7500
\$6.3000	\$6.3000	\$6.3000	\$5.3000	\$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	3.5000
10.2000	10.2000	10.2000	10.2000	10.2000
4.1000	4.1000	4.1000	4.1000	4.1000
0.8000	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
0.8000	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
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
2000	2,975,421	2,869,210	96.43	88,784	2,957,994	99.41	175,539	5.90

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	2009			2000		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Cedar Fair L.P./Magnum	Entertainment	\$41,672,660	1	2.04%	\$48,192,720	1	3.23%
Ohio Edison Company	Utility	31,017,840	2	1.51	45,729,880	2	3.07
LMN Development LLC	Entertainment	15,837,900	3	0.77			
CNL Income	Entertainment	10,593,170	4	0.52			
Norfolk & Western Railway	Railroad	9,714,140	5	0.47	14,591,030	5	0.98
American Transmission Systems, Inc.	Utility	7,709,340	6	0.38			
Sandusky Mall Company	Retail	7,037,140	7	0.34	7,448,540	9	0.50
Park Place Enterprises	Retail	6,575,400	8	0.32			
BCC Sandusky Permanent LLC	Retail	6,526,030	9	0.32			
S&S Realty	Real Estate	5,041,890	10	0.25			
Visteon Corporation	Manufacturer				31,117,270	3	2.09
Delphi Automotive Systems	Manufacturer				23,812,420	4	1.60
Columbia Gas of Ohio, Inc.	Utility				11,928,250	6	0.80
The Glidden Company	Manufacturer				9,294,890	7	0.62
Sandusky International	Manufacturer				7,573,460	8	0.51
Ohio Bell Telephone	Utility				7,053,930	10	0.47
Total Principal Taxpayers		<u>141,725,510</u>		<u>6.92</u>	<u>206,742,390</u>		<u>13.87</u>
All Other Taxpayers		<u>1,907,762,100</u>		<u>93.08</u>	<u>1,283,904,885</u>		<u>86.13</u>
Total County Assessed Value		<u>\$2,049,487,610</u>		<u>100.00%</u>	<u>\$1,490,647,275</u>		<u>100.00%</u>

Source: Erie County Auditor

Erie County, Ohio
Taxable Sales by Type
Last Two Years

	<u>2009</u>	<u>2008</u>
Sales Tax Payments	\$3,766,929	\$5,160,188
Direct Pay Tax Return Payments	372,764	568,035
Seller's Use Tax Return Payments	664,890	870,410
Consumer's Use Tax Return Payments	230,687	348,133
Motor Vehicle Tax Payments	1,193,244	1,584,822
Non-Resident Motor Vehicle Tax Payments	6,838	7,375
Watercraft and Outboard Motors	44,453	73,889
Department of Liquor Control	47,029	56,233
Sales Tax on Motor Vehicle Fuel Refunds	3,131	3,396
Sales/Use Tax Voluntary Payments	28,827	76,407
Statewide Master Numbers	5,498,314	7,393,411
Sales/Use Tax Assessment Payments	121,856	23,909
Streamlined Sales Tax Payments	3,434	2,806
Managed Audit Sales/Use Tax Payments	0	0
Administrative Rotary Fund Fee	(119,307)	(161,354)
Sales/Use Tax Refunds Approved	(51,659)	(33,564)
Destination Sourcing Adjustment	<u>0</u>	<u>0</u>
Total	<u>\$11,811,430</u>	<u>\$15,974,096</u>
Sales Tax Rate	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 Five Years

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
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
Current Year

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

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

Erie County, Ohio
Principal Water Customers
Current Year

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

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

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

Year	Governmental Activities				Business-Type Activities			
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	OPWC Loans
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
2000	0	9,425,800	3,764,500	178,874	5,760,000	17,380,067	0	277,048

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)
\$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
7,671,420	177,922	44,635,631	560.71	2.10

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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)
2009	\$46,891,683	0.81%	\$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
2000	26,805,867	0.62	336.74

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

	2009	2008	2007	2006	2005
Total Assessed Valuation	<u>\$2,049,487,610</u>	<u>\$2,063,296,075</u>	<u>\$2,088,890,675</u>	<u>\$1,985,644,060</u>	<u>\$1,962,314,385</u>
Overall Debt Limitation (1)	49,737,190	50,082,402	50,722,267	48,141,102	47,557,860
Gross Indebtedness	112,139,425	113,924,718	110,948,661	102,901,837	101,257,944
Less Debt Outside Limitation					
General Obligation Bonds	29,575,967	31,558,872	33,311,351	30,325,000	32,076,000
Special Assessment Bonds	1,558,388	1,677,580	1,890,100	2,197,448	2,565,778
Bond Anticipation Notes	0	0	0	18,675,000	20,120,000
OPWC Loans	277,370	314,749	363,609	451,317	539,025
OWDA Loans	<u>61,022,548</u>	<u>59,104,462</u>	<u>56,174,438</u>	<u>44,013,072</u>	<u>38,117,141</u>
Net Indebtedness	19,705,152	21,269,055	19,209,163	7,240,000	7,840,000
Less Fund Balance in Debt Service Fund	<u>218,529</u>	<u>209,359</u>	<u>1,292,533</u>	<u>687,501</u>	<u>383,975</u>
Net Debt Within Limitation	<u>19,486,623</u>	<u>21,059,696</u>	<u>17,916,630</u>	<u>6,552,499</u>	<u>7,456,025</u>
Legal Debt Margin Within Limitation	<u>\$30,250,567</u>	<u>\$29,022,706</u>	<u>\$32,805,637</u>	<u>\$41,588,603</u>	<u>\$40,101,835</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	60.82%	57.95%	64.68%	86.39%	84.32%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$20,494,876	\$20,632,961	\$20,888,907	\$19,856,441	\$19,623,144
Gross Indebtedness	112,139,425	113,924,718	110,948,661	102,901,837	101,257,944
Less Debt Outside Limitation					
General Obligation Bonds	29,575,967	31,558,872	33,311,351	30,325,000	32,076,000
Special Assessment Bonds	1,558,388	1,677,580	1,890,100	2,197,448	2,565,778
Bond Anticipation Notes	0	0	0	18,675,000	20,120,000
OPWC Loans	277,370	314,749	363,609	451,317	539,025
OWDA Loans	<u>61,022,548</u>	<u>59,104,462</u>	<u>56,174,438</u>	<u>44,013,072</u>	<u>38,117,141</u>
Net Indebtedness	19,705,152	21,269,055	19,209,163	7,240,000	7,840,000
Less Fund Balance in Debt Service Fund	<u>218,529</u>	<u>209,359</u>	<u>1,292,533</u>	<u>687,501</u>	<u>383,975</u>
Net Debt Within Unvoted Debt Limitation	<u>19,486,623</u>	<u>21,059,696</u>	<u>17,916,630</u>	<u>6,552,499</u>	<u>7,456,025</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$1,008,253</u>	<u>(\$426,735)</u>	<u>\$2,972,277</u>	<u>\$13,303,942</u>	<u>\$12,167,119</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	4.92%	-2.07%	14.23%	67.00%	62.00%

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.

2004	2003	2002	2001	2000
<u>\$1,955,435,832</u>	<u>\$1,934,410,892</u>	<u>\$1,697,999,663</u>	<u>\$1,660,278,053</u>	<u>\$1,478,419,405</u>
47,385,896	46,860,272	40,949,992	40,006,951	35,460,485
89,638,744	74,616,951	56,837,839	47,179,468	44,278,835
33,772,000	22,654,584	23,738,345	23,368,106	17,380,067
3,069,477	3,606,523	4,080,500	4,643,500	3,764,500
13,450,000	13,500,000	5,775,000	2,575,000	5,760,000
563,607	638,905	558,522	432,817	277,048
<u>30,358,660</u>	<u>25,246,939</u>	<u>13,175,472</u>	<u>7,291,045</u>	<u>7,671,420</u>
8,425,000	8,970,000	9,510,000	8,869,000	9,425,800
<u>283,669</u>	<u>288,966</u>	<u>294,955</u>	<u>269,374</u>	<u>159,785</u>
<u>8,141,331</u>	<u>8,681,034</u>	<u>9,215,045</u>	<u>8,599,626</u>	<u>9,266,015</u>
<u>\$39,244,565</u>	<u>\$38,179,238</u>	<u>\$31,734,947</u>	<u>\$31,407,325</u>	<u>\$26,194,470</u>
82.82%	81.47%	77.50%	78.50%	73.87%
\$19,554,358	\$19,344,109	\$16,979,997	\$16,602,781	\$14,784,194
89,638,744	74,616,951	56,837,839	47,179,468	44,278,835
33,772,000	22,654,584	23,738,345	23,368,106	17,380,067
3,069,477	3,606,523	4,080,500	4,643,500	3,764,500
13,450,000	13,500,000	5,775,000	2,575,000	5,760,000
563,607	638,905	558,522	432,817	277,048
<u>30,358,660</u>	<u>25,246,939</u>	<u>13,175,472</u>	<u>7,291,045</u>	<u>7,671,420</u>
8,425,000	8,970,000	9,510,000	8,869,000	9,425,800
<u>283,669</u>	<u>288,966</u>	<u>294,955</u>	<u>269,374</u>	<u>159,785</u>
<u>8,141,331</u>	<u>8,681,034</u>	<u>9,215,045</u>	<u>8,599,626</u>	<u>9,266,015</u>
<u>\$11,413,027</u>	<u>\$10,663,075</u>	<u>\$7,764,952</u>	<u>\$8,003,155</u>	<u>\$5,518,179</u>
58.37%	55.12%	45.73%	48.20%	37.32%

Erie County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
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
2000	79,605	2,129,115,330	26,746	4.20

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	2009			2000		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Cedar Fair L.P./Magnum	Entertainment	4,850	1	12.84	5,120	1	12.76
Firelands Regional Medical Center	Health Care	1,900	2	5.03	1,093	4	2.73
Kalahari Resort	Entertainment	950	3	2.51			
Automotive Component Holdings	Automotive Parts	800	4	2.12	1,709	2	4.26
Erie County	Government	727	5	1.92	969	5	2.42
Kyklos Bearing International	Automotive Parts	700	6	1.85	1,425	3	3.55
Ohio Veterans Home	Health Care	599	7	1.58			
Sandusky City School District	Education	535	8	1.41	589	7	1.47
International Automotive Component	Automotive Interior Supplier	425	9	1.12			
Freudenberg-NOK	Manufacturer	300	10	0.79			
Providence Hospital	Health Care				740	6	1.85
Total		<u>11,786</u>		<u>31.17%</u>	<u>11,645</u>		<u>29.04%</u>
Total Employment Within Erie County		<u>37,813</u>			<u>40,100</u>		

Source: Sandusky Register
Bureau of Labor Statistics

Note: County could only obtain seven employers for 2000

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General Government:					
Legislative and Executive	108.00	120.00	117.00	119.00	115.00
Judicial	90.00	91.00	78.00	75.00	75.00
Public Safety	138.00	141.00	144.00	146.00	134.00
Public Works	46.00	72.00	75.00	77.00	93.00
Health	64.00	76.00	101.00	95.00	93.00
Human Services	229.00	262.00	263.00	264.00	288.00
Water/Sewer/Landfill	52.00	62.00	61.00	63.00	65.00
Total	<u>727.00</u>	<u>824.00</u>	<u>839.00</u>	<u>839.00</u>	<u>863.00</u>

Source: Erie County Auditor

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

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
124.00	125.00	134.00	135.00	133.00
65.00	67.00	68.00	68.00	67.00
123.00	128.00	133.00	131.00	115.00
98.00	105.00	102.00	98.00	96.00
103.00	107.00	103.00	104.00	97.00
283.00	282.00	280.00	278.00	282.00
65.00	65.00	64.00	64.00	65.00
<u>861.00</u>	<u>879.00</u>	<u>884.00</u>	<u>878.00</u>	<u>855.00</u>

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

	2009	2008	2007	2006	2005
General Government:					
Legislative and Executive					
Commissioners					
Number of Resolutions	548	572	570	611	525
Number of Meetings	68	66	61	58	69
Finance					
Number of Bid Contracts Awarded	30	28	33	29	19
Number of Purchase Orders Issued	12,776	13,020	13,322	12,609	15,077
Information Technology					
Number of Users Served	596	400	400	400	400
Facilities					
Number of Buildings	38	38	38	38	37
Square Footage of Buildings	611,445	611,445	611,445	611,445	608,745
Auditor					
Number of Non-Exempt Conveyances	1,273	1,456	1,701	2,051	2,112
Number of Exempt Conveyances	1,319	1,340	1,377	1,669	1,624
Number of Parcels Transferred	2,730	2,900	3,343	3,621	3,885
Number of Checks Issued	21,061	24,897	24,710	24,767	23,133
Treasurer					
Number of Parcels Billed	44,446	44,615	44,446	44,394	44,057
Number of Parcels Collected	43,490	40,490	40,840	40,100	39,900
Return on Portfolio Percentage	2.84	4.29	5.33	4.29	2.73
Prosecuting Attorney					
Number of Cases - Criminal	454	616	622	684	535
Board of Elections					
Number of Registered Voters	55,277	55,185	51,775	51,017	54,478
Number of Voters Last General Election	26,342	41,729	22,109	31,216	25,366
Percentage of Register Voters that Voted	48	76	43	61	47
Recorder					
Number of Deeds Filed	2,497	3,429	3,749	4,156	4,387
Number of Mortgages Filed	2,981	2,846	4,033	4,720	5,496
Number of Military Discharges Filed	68	70	80	74	81
Judicial					
Common Pleas					
Number of Civil Cases Filed	1,766	1,170	1,233	1,415	1,382
Number of Criminal Cases Filed	766	768	726	722	647
Number of Domestic Cases Filed	624	369	417	15	15
Number of Civil Stalking Protection Orders	177	64	37	14	19
Probate Court					
Number of Civil Cases Filed	1,156	1,167	1,203	1,154	1,303
Clerk of Courts					
Number of Civil Cases Filed	1,105	1,156	1,096	1,033	942
Number of Criminal Cases Filed	529	705	767	785	663
County Court					
Number of Civil Cases Filed	267	N/A	N/A	N/A	N/A
Number of Criminal Cases Filed	445	N/A	N/A	N/A	N/A
Number of Small Claims Cases Filed	28	N/A	N/A	N/A	N/A
Number of Traffic Cases	6,341	N/A	N/A	N/A	N/A
Huron Municipal Court					
Number of Civil Cases Filed	259	260	206	173	182
Number of Criminal Cases Filed	649	756	595	671	748
Number of Small Claims Cases Filed	33	117	79	233	118
Number of Traffic Cases	2,454	2,307	2,617	2,916	3,339
Sandusky Municipal Court					
Number of Civil Cases Filed	2,512	2,631	2,466	2,037	2,147
Number of Criminal Cases Filed	14,560	15,367	12,052	10,915	11,311
Number of Small Claims Cases Filed	649	645	631	853	830
Vermilion Municipal Court					
Number of Civil Cases Filed	523	523	499	434	401
Number of Criminal Cases Filed	780	823	727	722	708
Number of Small Claims Cases Filed	52	73	45	81	58
Number of Traffic Cases	2,642	3,053	2,983	2,904	3,354
Adult Probation					
Average Daily Case Load Per Officer	140	130	110	100	100
Average Number of Supervised Offenders	972	950	830	800	740

2004	2003	2002	2001	2000
592	440	525	622	540
69	61	57	69	70
N/A	24	N/A	32	32
6,415	6,622	6,690	7,169	7,166
400	400	400	400	400
37	37	37	36	36
608,745	608,745	608,745	570,704	570,704
2,013	1,962	2,015	1,946	1,996
1,738	1,717	1,729	1,628	1,827
3,907	N/A	N/A	N/A	N/A
26,884	30,324	30,558	30,791	32,889
43,786	43,319	43,050	42,731	42,414
40,000	39,680	39,820	39,700	39,750
1.54	1.90	1.92	4.18	5.46
549	483	466	467	521
55,517	50,561	51,523	55,160	55,777
40,551	22,407	25,581	18,224	35,836
73	44	50	33	64
4,444	4,410	4,330	4,195	4,422
5,670	8,321	7,234	6,430	4,477
72	103	88	102	78
875	768	571	668	778
643	551	563	545	678
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,243	1,264	1,330	1,353	1,346
875	768	751	668	775
643	552	563	545	678
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
332	269	187	341	326
800	737	598	580	659
N/A	N/A	N/A	N/A	N/A
3,642	4,385	4,246	3,143	2,964
1,978	1,928	1,363	1,569	1,691
11,955	12,783	12,812	13,742	12,537
753	787	1,547	1,412	1,650
485	490	447	334	352
886	773	825	815	816
81	85	88	72	83
3,161	3,290	4,029	3,873	3,039
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A

(continued)

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

	2009	2008	2007	2006	2005
Juvenile Court					
Number of Adjudged Delinquent Cases Filed	1,521	1,510	1,656	1,636	1,502
Law Library					
Number of Volumes in Collection	19,290	18,371	17,836	N/A	N/A
Public Safety					
Juvenile Detention Facility					
Average Daily Center Census	25	22	23	23	20
Sheriff					
Jail Operation					
Average Daily Jail Census	114	121	116	98	93
Prisoners Booked	4,285	4,428	4,603	4,277	4,494
Prisoners Released	4,294	1,196	4,587	4,298	4,477
Out of County Bed Dayes Used	391	3,311	1,012	N/A	N/A
Enforcement					
Number of Incidents Reported	14,788	16,019	15,865	17,410	15,837
Number of Citations Reported	1,346	1,645	2,074	2,471	2,003
Number of Papers Served	5,856	5,857	5,691	6,348	6,112
Number of Telephone Calls	N/A	70,667	77,205	54,613	15,947
Number of Transport Hours	4,160	4,160	4,160	4,160	4,160
Number of Court Security Hours	6,240	6,240	6,240	6,240	6,240
Coroner					
Number of Cases Investigated	103	46	51	28	61
Number of Autopsies Performed	39	46	32	28	47
Emergency Management					
Number of Emergency Responses	42	34	52	39	52
Public Works					
Engineer					
Miles of Roads Resurfaced	4	4	3	13	9
Miles of Roads With Chip Seal	68	80	48	44	N/A
Number of Bridges Replaced/Improved	23	2	8	12	9
Number of Culverts Replaced	12	5	4	3	1
Health					
Developmental Disabilities					
Number of Clients Enrolled - Children	257	247	210	315	334
Number of Clients Enrolled - Early Intervention	106	97	87	76	90
Number of Clients Enrolled - Preschool	39	39	43	104	108
Number of Clients Enrolled - School Age	112	111	80	135	136
Number of Clients Enrolled - Adults	219	212	212	221	237
Human Services					
Veteran Services					
Number of Clients Served	190	201	174	172	183
Amount of Benefits Paid to County Residents	\$207,927	\$206,649	\$165,397	\$181,825	\$170,310
Jobs and Family Services					
Average Client Count - Food Stamps	4,835	3,338	152	196	204
Average Client Count - Day Care	664	628	521	437	400
Average Client Count - WIA	1,622	65	62	73	93
Average Client Count - Heating Assistance	N/A	N/A	46	7	44
Average Client Count - Job Placement	258	84	101	88	214
Children's Services					
Average Client Count - Foster Care	90	110	115	103	193
Average Client Count - Adoption	6	4	4	5	19
Child Support Enforcement Agency					
Total Child Support Collected	\$16,070,144	\$16,771,324	\$16,544,083	\$16,859,318	\$17,019,350
Percentage Collected	69	70	70	68	67

2004	2003	2002	2001	2000
1,671	1,689	1,863	1,991	2,261
N/A	N/A	N/A	N/A	N/A
22	15	15	18	21
96	93	102	136	123
4,519	4,148	4,422	4,272	3,928
4,506	N/A	4,451	4,305	3,901
N/A	N/A	153	280	171
13,663	13,085	13,413	11,166	10,239
1,734	1,611	1,709	N/A	N/A
6,208	6,313	6,004	6,025	6,248
5,610	8,755	11,029	9,180	4,593
4,160	4,160	4,160	4,160	N/A
6,240	6,240	6,240	6,240	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
61	49	40	44	38
6	9	9	10	11
N/A	N/A	N/A	N/A	N/A
4	2	N/A	4	4
3	2	1	3	3
278	266	256	227	221
70	69	75	68	53
85	94	82	83	80
123	103	99	76	88
216	212	193	143	182
194	219	199	206	98
\$206,973	\$207,898	\$139,227	\$178,994	\$92,043
200	198	189	175	202
358	485	497	N/A	750
54	106	39	25	N/A
32	16	6	N/A	N/A
79	135	21	N/A	N/A
164	N/A	150	164	166
5	2	7	N/A	3
\$17,053,902	\$16,561,054	\$16,233,877	\$15,843,769	\$15,932,643
66	64	63	N/A	N/A

(continued)

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

	2009	2008	2007	2006	2005
Economic Development					
CHIP Number of Projects	N/A	12	11	8	9
CDBG Number of Projects	6	5	4	6	5
Number of Related Infrastructure Projects	4	N/A	1	5	3
Sewer District					
Average Daily Sewage Treated	1,610,300	2,105,000	1,747	N/A	N/A
Number of Tap-Ins	21	33	81	253	145
Number of Customers	9,698	9,686	9,653	9,322	9,317
Water District					
Average Daily Water Treated	N/A	N/A	N/A	N/A	N/A
Number of Tap-Ins	93	86	113	215	199
Number of Customers	10,450	10,333	10,247	9,840	9,604
Conservation and Recreation - Erie Metroparks					
Number of Parks	10	10	10	10	9

Source: Erie County Departments and Offices

2004	2003	2002	2001	2000
8	11	12	15	16
7	5	5	6	5
5	4	4	5	4
N/A	N/A	N/A	N/A	N/A
259	132	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
9	8	7	6	5

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

	2009	2008	2007	2006	2005
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	2,520	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	1,104	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	2
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	33
Jail Capacity	106	106	88	88	88
Detention Center Capacity	36	36	36	14	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	129	129
Number of Culverts	655	863	859	855	854
Vehicles	30	30	32	31	31
Health					
Developmental Disabilities Buildings	2	2	2	2	2
Developmental Disabilities Buses and Vans	16	18	19	19	13
Human Services					
Job and Family Services Vehicles	8	8	8	8	7
Veterans Services Vehicles	2	2	1	1	1
Conservation and Recreation					
Number of Parks	10	10	10	10	9
Sewer					
Number of Treatment Facilities	4	4	4	4	4
Number of Pumping Stations	37	37	37	38	38
Total Lines (in miles)	132	132	132	147	145
Water					
Total Lines (in miles)	311	311	311	320	316

Source: Erie County

2004	2003	2002	2001	2000
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
1	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
34	30	34	45	32
88	88	88	88	88
14	14	14	14	14
1	1	1	1	1
140	142	142	143	143
129	125	125	125	125
852	850	850	849	847
33	38	38	36	30
2	2	2	2	2
13	12	12	12	11
7	7	6	5	5
1	1	1	1	1
9	8	7	6	5
4	4	4	4	4
38	38	38	38	38
143	140	140	138	132
312	N/A	N/A	N/A	N/A

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Mary Taylor, CPA
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
JANUARY 18, 2011**