



COMPREHENSIVE ANNUAL FINANCIAL REPORT

**ERIE COUNTY, OHIO**

FOR THE YEAR ENDED DECEMBER 31, 2016



# **Erie County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended December 31, 2016**

Prepared by the Erie County  
Auditor's Office

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



INTRODUCTORY  
SECTION



**Erie County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*

Table of Contents

| <b>Introductory Section</b>   | <b>Page</b> |
|---|-------------|
| Table of Contents .....   | i           |
| Letter of Transmittal .....   | v           |
| List of Principal Officials.....  | x           |
| Organizational Chart.....   | xi          |
| Certificate of Achievement for Excellence in Financial Reporting .....  | xii         |
| <br>  |             |
| <b>Financial Section</b>  |             |
| Independent Auditor’s Report.....   | 1           |
| Management’s Discussion and Analysis.....   | 5           |
| <br>  |             |
| Basic Financial Statements:   |             |
| Government-wide Financial Statements:   |             |
| Statement of Net Position.....  | 17          |
| Statement of Activities .....   | 18          |
| <br>  |             |
| Fund Financial Statements:  |             |
| Balance Sheet – Governmental Funds.....   | 20          |
| Reconciliation of Total Governmental Fund Balances to<br>Net Position of Governmental Activities .....  | 21          |
| Statement of Revenues, Expenditures and Changes in<br>Fund Balances – Governmental Funds .....  | 22          |
| Reconciliation of the Statement of Revenues, Expenditures and<br>Changes in Fund Balances of Governmental Funds<br>to the Statement of Activities ..... | 23          |
| Statement of Revenues, Expenditures and Changes in Fund Balance –<br>Budget (Non-GAAP Basis) and Actual – General Fund .....                            | 24          |
| Statement of Revenues, Expenditures and Changes in Fund Balance –<br>Budget (Non-GAAP Basis) and Actual – Developmental Disabilities Fund .....         | 25          |
| Statement of Fund Net Position – Proprietary Funds .....  | 26          |
| Statement of Revenues, Expenses and Changes in Fund<br>Net Position – Proprietary Funds .....   | 27          |
| Statement of Cash Flows – Proprietary Funds .....   | 28          |
| Statement of Fiduciary Net Position – Fiduciary Funds .....   | 30          |
| Statement of Changes in Fiduciary Net Position – Fiduciary Fund .....   | 31          |
| Notes to the Basic Financial Statements .....   | 33          |
| <br>  |             |
| Required Supplementary Information:   |             |
| Schedule of the County’s Proportionate Share of the Net Pension Liability .....   | 78          |
| Schedule of County Contributions .....  | 79          |

**Erie County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*

Table of Contents (continued)

Combining Statements and Individual Fund Schedules:

Combining Statements - Nonmajor Funds:

|   |     |
|---|-----|
| Description of Funds .....  | 83  |
| Combining Balance Sheet – Nonmajor Governmental Funds .....   | 88  |
| Combining Statement of Revenues, Expenditures and Changes in<br>Fund Balances – Nonmajor Governmental Funds .....     | 89  |
| Combining Balance Sheet – Nonmajor Special Revenue Funds .....  | 90  |
| Combining Statement of Revenues, Expenditures and Changes in<br>Fund Balances – Nonmajor Special Revenue Funds .....  | 98  |
| Combining Balance Sheet – Nonmajor Debt Service Funds .....   | 106 |
| Combining Statement of Revenues, Expenditures and Changes in<br>Fund Balances – Nonmajor Debt Service Funds .....     | 107 |
| Combining Balance Sheet – Nonmajor Capital Projects Funds .....   | 108 |
| Combining Statement of Revenues, Expenditures and Changes in<br>Fund Balances – Nonmajor Capital Projects Funds ..... | 109 |

Governmental Funds Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in  
Fund Balance – Budget (Non-GAAP Basis) and Actual:

|   |     |
|---|-----|
| General Fund .....                              | 112 |
| Title Administration Fund .....                 | 117 |
| Developmental Disabilities Fund .....           | 118 |
| Ditch Assessments Fund .....                    | 119 |
| Job and Family Services Fund.....               | 120 |
| Children’s Services Fund .....                  | 121 |
| Child Support Enforcement Agency Fund .....     | 122 |
| Dog and Kennel Fund .....                       | 123 |
| Real Estate Assessment Fund .....               | 124 |
| Motor Vehicle and Gasoline Tax Fund .....       | 125 |
| Delinquent Real Estate Fund.....                | 126 |
| Neighborhood Initiative Fund .....              | 127 |
| Community Development Block Grant Fund.....     | 128 |
| Community Housing Improvement Program Fund..... | 129 |
| Tax Abatements Fund .....                       | 130 |
| Court Computerization Fund.....                 | 131 |
| Common Pleas Court Special Projects Fund.....   | 132 |
| Youth Services Fund .....                       | 133 |
| Northern Ohio Juvenile Facility Fund.....       | 134 |
| Indigent Guardianship Fund .....                | 135 |
| Probate Conduct of Business Fund .....          | 136 |
| Municipal Court Special Projects Fund .....     | 137 |
| County Court Fund .....                         | 138 |
| Indigent Municipal Court Fund .....             | 139 |
| Juvenile Court Donations Fund .....             | 140 |
| Concealed Carry License Fund .....              | 141 |
| School Resource Officer Fund .....              | 142 |
| Drug Task Force Fund .....                      | 143 |



**Erie County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*

Table of Contents (continued)

|   |     |
|---|-----|
| Highway Safety Fund .....   | 144 |
| Adult Probation Fund .....  | 145 |
| Drug Enforcement Fund .....   | 146 |
| Emergency Management Agency Fund .....  | 147 |
| Indigent Immobilization Fund .....  | 148 |
| Development Rotary Fund .....   | 149 |
| Crime Victims Assistance Fund .....   | 150 |
| Visitor and Convention Bureau Fund .....  | 151 |
| Senior Citizens Fund .....  | 152 |
| Solid Waste District Fund .....   | 153 |
| Law Library Fund .....  | 154 |
| Joint Dispatch Fund .....   | 155 |
| eSORN Fund .....  | 156 |
| Indigent Ignition Fund .....  | 157 |
| 911 Services Fund .....   | 158 |
| Bond Retirement Fund .....  | 159 |
| TIF Bond Retirement Fund .....  | 160 |
| Special Assessment Bond Retirement Fund .....   | 161 |
| Board of Elections Capital Improvement Fund .....   | 162 |
| Drainage Improvement Fund .....   | 163 |
| Route 250 Corridor Safety Fund .....  | 164 |
| Motor Vehicle and Gasoline Tax Construction Fund .....  | 165 |
| TIF Projects Fund .....   | 166 |
| <br>  |     |
| Proprietary Funds Combining Statements and Individual Fund Schedules of Revenues, Expenses<br>and Changes in Net Position – Budget (Non-GAAP Basis) and Actual: |     |
| Sewer Fund .....  | 168 |
| Water Fund .....  | 169 |
| Landfill Fund .....   | 170 |
| Care Facility Fund .....  | 171 |
| Internal Service Funds:   |     |
| Description of Funds .....  | 173 |
| Combining Statement of Fund Net Position – Internal Service Funds .....   | 174 |
| Combining Statement of Revenues, Expenses and Changes in<br>Fund Net Position – Internal Service Funds .....  | 175 |
| Combining Statement of Cash Flows – Internal Service Funds .....  | 176 |
| Workers’ Compensation Retro Reserve Fund .....  | 177 |
| Employee Self-Insurance Fund .....  | 178 |
| <br>  |     |
| Fiduciary Funds Combining Statements and Individual Fund Schedules of Revenues, Expenses<br>and Changes in Net Position – Budget (Non-GAAP Basis) and Actual:   |     |
| Description of Funds .....  | 180 |
| Bluecoat Trust Fund .....   | 183 |
| Combining Statement of Changes<br>in Assets and Liabilities – Agency Funds .....  | 184 |

**Erie County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*

Table of Contents (continued)

**Statistical Section**

|  |      |
|--|------|
| Net Position by Component – Last Ten Years (Accrual Basis of Accounting) .....                 | S-2  |
| Changes in Net Position – Last Ten Years (Accrual Basis of Accounting).....                    | S-4  |
| Fund Balances, Governmental Funds – Last Ten Years (Modified Accrual Basis of Accounting) .... | S-8  |
| Changes in Fund Balances of Governmental Funds   |      |
| Last Ten Years (Modified Accrual Basis of Accounting) .....                                    | S-10 |
| Assessed and Estimated Actual Values of Taxable Property - Last Ten Years .....                | S-12 |
| Property Tax Rates – Direct and Overlapping  |      |
| Governments (Per \$1,000 of Assessed Value) – Last Ten Years.....                              | S-14 |
| Property Tax Levies and Collections - Real and Public Utility Real                             |      |
| Property Taxes – Last Ten Years .....  | S-20 |
| Principal Taxpayers – Current and Nine Years Ago.....  | S-21 |
| Taxable Sales by Type – Last Nine Years .....  | S-22 |
| Number of Sewer and Water Customers by Type – Last Ten Years .....                             | S-25 |
| Principal Sewer Customers – Last Eight Years .....   | S-26 |
| Principal Water Customers – Last Eight Years .....   | S-30 |
| Ratio of Outstanding Debt by Type – Last Ten Years.....  | S-34 |
| Ratio of General Bonded Debt Outstanding – Last Ten Years.....                                 | S-37 |
| Computation of Legal Debt Margin – Last Ten Years .....  | S-38 |
| Pledged Revenue – Sewer Enterprise Fund – Last Ten Years.....                                  | S-40 |
| Pledged Revenue – Water Enterprise Fund – Last Ten Years .....                                 | S-41 |
| Demographic and Economic Statistics – Last Ten Years .....                                     | S-42 |
| Principal Employers – Current and Nine Years Ago .....   | S-43 |
| Full-Time Equivalent County Government Employees by Program – Last Ten Years.....              | S-44 |
| Operating Indicators by Program/Department – Last Ten Years.....                               | S-46 |
| Capital Assets Statistics by Program/Department – Last Ten Years .....                         | S-52 |

# **RICHARD H. JEFFREY**

## **Erie County Auditor**

---

June 27, 2017

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, 2016. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Erie County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office. The County has a framework of internal controls to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements.

The information contained in this CAFR is designed to assist County officials in making management decisions and to provide the taxpayers of the County with comprehensive financial data in such a format as to enable them to gain an understanding of the County's financial affairs. The general public, as well as investors, will be able to compare the financial position of the County and the results of its operations with other governmental entities.

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

Rea & Associates, Inc. has issued an unmodified opinion on Erie County's financial statements for the year ended December 31, 2016. 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 triennial update was completed in 2015. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to the various subdivisions within the County. The Auditor serves as Chief Financial Officer, as no contract or obligation may be made without the Auditor's certification that funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no funds may be expended except on the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for payroll and maintains the accounting system. The Auditor also serves as secretary of the County Board of Revision and the County Budget Commission.

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

The other elected officials of the County are the Recorder, the Clerk of Courts, the Coroner, the Engineer, the Prosecuting Attorney, the Sheriff, two Common Pleas Court Judges, the County Municipal Court Judge, the Juvenile Court Judge, and the Probate Court Judge.

### Local Economy

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

Erie County has a skilled labor force of 32,700 with a large percentage of these workers twenty-five years of age or older having some college education. In addition, thirty-nine Ohio colleges and universities within a one hundred mile radius of Erie County provide a deep pool of college graduates for the region in almost all professions and disciplines.

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

Erie County is host to a great number of sizable manufacturing operations as well as non-manufacturing operations. A wide variety of manufacturing companies have found great success in Erie County, while many services and businesses thrive on the tourism and recreation opportunities in the County. Items manufactured locally range from automobile parts and fabrications, conveyors for material handling and product movement, industrial incineration units, plastic products for boats, recreational items, aluminum and steel products, paper, pork, animal feeds, roofing materials, and crash test dummies. Good soil and a climate tempered by Lake Erie make the County a highly productive agricultural region. A large variety of grains, fruits, and vegetables are harvested each year. The major crops range from corn, wheat, sugar beets, soybean, and seed corn to grapes, melons, apples, tomatoes, sweet corn, and strawberries.

Erie County is also home to the world-renowned Cedar Point Amusement Park boasting seventeen roller coasters, plentiful children's attractions, indoor waterpark, and an outdoor waterpark, as well as a beautiful location on the shores of Lake Erie. Cedar Point was voted the 2<sup>nd</sup> "Best Amusement Park in the World" in 2016 by *Amusement Today*, only trailing Europa-Park in Germany. In addition, Cedar Point was just named the fan favorite Best Amusement Park by *USA Today*. For the 2017 season at the Cedar Point Amusement Park, they have introduced an upgraded waterpark called Cedar Point Shores. The new outdoor waterpark will include 18 acres of water activities, four completely new water attractions, upgrades to food and merchandise locations, and new cabanas. Also, Cedar Point is currently undertaking a major renovation of its famous Hotel Breakers located on the lakefront. After completion of this project, the hotel will increase from 650 to 720 available rooms. 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, one of the largest indoor waterparks in the world.

### Major Initiatives

Officials from Erie County and the City of Sandusky approved legislation in 2016 creating a new partnership with the city's and county's land banks. The partnership entails the City of Sandusky taking the leadership role in the daily administration of the Erie County Land Bank, with the city and county sharing the cost of the Land Bank Administrator position. Both the city's and the county's land banks will remain separate and distinct entities, with the city land bank still reporting to its internal Land Bank Committee for guidance on property acquisition and disposition, while the county land bank will remain a non-profit arm of Erie County government and report to its own Board of Directors for all property decisions. This collaboration will seek to increase efficiencies and open up additional opportunities for the region to obtain state and federal funds for blighted home demolitions.

Erie County's economy has seen improvement since the 2008 recession. The unemployment rate has gone from 11.5 percent in 2009 to 5.8 percent in 2016. A majority of jobs are in manufacturing. Retail and tourism continue to thrive in the County creating additional jobs as well.

On February 19, 2016, the County issued \$17,410,000 Federally Taxable Economic Development revenue Bonds to provide economic assistance to develop a sports park in the County. The Sports Force Park is a public-private venture to finance the construction of a major recreational facility to attract sports tournaments and additional visitors to the County. These bonds are currently outstanding in the amount of \$16,900,000 with annual principal payments due each December 1, beginning in 2016 with the final maturity on December 1, 2035. The interest on the bond is 3.85 percent. The debt service obligation of this bond is payable solely from non-tax revenues of 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 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 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

For the last eight years, the County Commissioners have approved budgets that include expenses that fall below estimated income levels. They have avoided deficits and have been able to generate annual surpluses. The County Commissioners approved an increase in the sales tax rate of .5 percent starting October 1, 2013, and ending on September 30, 2014. This increase was to help pay for current and future capital improvement projects throughout the County. Some of those projects included paying off existing debt, renovating the Erie County Courthouse, upgrading heating and cooling systems, resurfacing drives and parking lots, purchase of new election equipment, upgrading jail security, purchase of new vehicles, and purchase of backup generators for data information. As of December 31, 2016, approximately \$400,000 remains available for these improvements. On October 1, 2015, the County Commissioners increased the County bed tax from 2% to 4%. The additional 2% will be used to fund the debt and maintenance of Cedar Point's Sports Force Park.

### 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, 2015.

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.

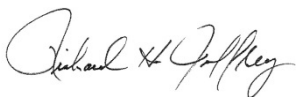
### Acknowledgements

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 Rea & Associates for their guidance and continued professionalism throughout this project. I want to gratefully acknowledge the auditors from the Audit Division of Rea & Associates, 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 Brenda Hurst, Chief Fiscal Officer, Janice Baum, Fiscal Officer, and John Rogers, Chief Deputy Auditor. I am grateful for their dedication, hard work, and attention to detail contained in every phase of this entire project. Without their assistance and dedication this report would not be possible.

Sincerely,

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

Richard H. Jeffrey  
Erie County Auditor

# ERIE COUNTY, OHIO

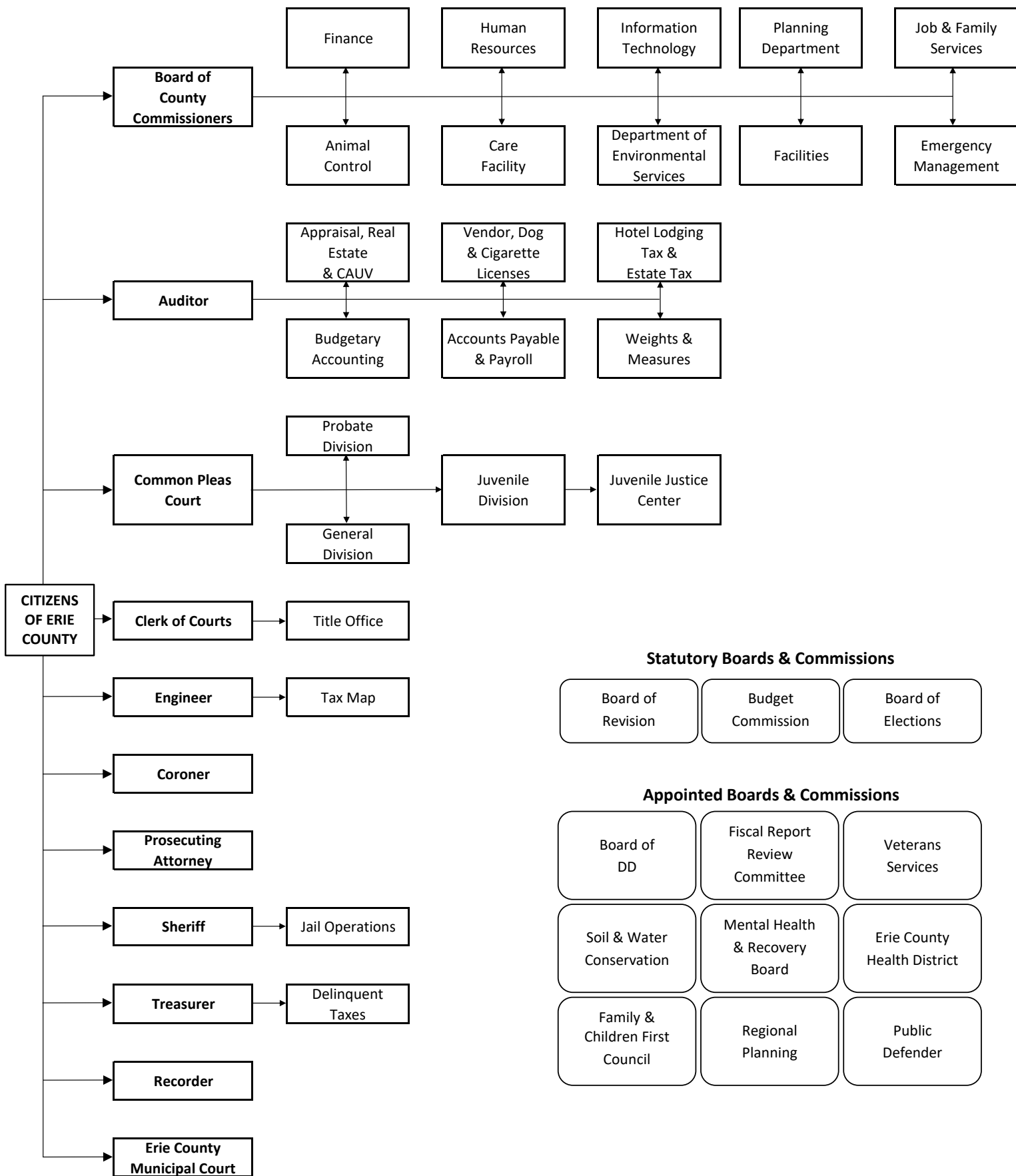
## PRINCIPAL OFFICIALS December 31, 2016

### ELECTED OFFICIALS

Commissioner..... Thomas M. Ferrell, Jr  
Commissioner..... William J. Monaghan  
Commissioner..... Patrick J. Shenigo  
Auditor..... Richard H. Jeffrey  
Treasurer..... Pamela Ferrell  
Recorder ..... Barbara A. Sessler  
Clerk of Courts ..... Luvada Wilson  
Coroner..... Brian A. Baxter  
Engineer..... John D. Farschman  
Prosecuting Attorney ..... Kevin J. Baxter  
Sheriff ..... Paul A. Sigsworth  
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



# Erie County, Ohio Organizational Chart





Government Finance Officers Association

**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, 2015**

Executive Director/CEO

FINANCIAL  
SECTION



June 27, 2017

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

## **Independent Auditor's Report**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***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 Erie County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Development Disabilities Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of the County's Proportionate Share of the Net Pension Liability, and Schedule of County Contributions on pages 5-15, 78, 79, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

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 and schedules, and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

*Hea & Associates, Inc.*

Medina, Ohio

*This Page Intentionally Left Blank*



**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*(Unaudited)*

---

The discussion and analysis of the Erie County's (the County) financial performance provides an overall review of the County's financial activities for the year ended December 31, 2016. 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, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

***Financial Highlights***

Key financial highlights for 2016 are as follows:

- In total, net position increased \$9.1 million, which represents a 7 percent increase from 2015. Net position of governmental activities increased \$3.8 million, and net position of business-type activities increased \$5.3 million.
- Total capital assets increased \$21.6 million in 2016. Capital assets of governmental activities increased \$18.1 million from the construction of a new sports complex. Capital assets of business-type activities increased \$3.5 million from 2015 due to a sewer project. See Table 3 for further information.
- During 2016, the County and Cedar Point Park, LLC entered into agreements to construct a new sports complex. The County issued \$17.4 million in debt and received \$2 million in contributions from Cedar Point Park, LLC.
- Outstanding debt increased from \$82.8 million to \$97.5 million due to new debt issuances exceeding annual debt service payments.

***Using this Comprehensive Annual Financial Report (CAFR)***

This report is designed to allow the reader to look at the financial activities of the County as a whole and is intended to allow the reader to obtain a summary view or a more detailed view of the County's operations, as they prefer.

The Statement of Net Position and the Statement of Activities provide information from a summary perspective showing the effects of the operations for the year 2016 and how they affected the operations of the County as a whole.

***Reporting the County as a Whole***

*Statement of Net Position and the Statement of Activities*

The *Statement of Net Position and Statement of Activities* provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, the general fund is by far the most significant fund. Business-type funds consist of the sewer, water, landfill and care facility funds.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*(Unaudited)*

---

A question typically asked about the County's finances is "How did we do financially during 2016?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all non-fiduciary assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

- **Governmental Activities** - Most of the County's programs and services are reported here including human services, health, public safety, public works, economic development and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.
- **Business-Type Activities** - These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

***Reporting the County's Most Significant Funds***

***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been safeguarded for specific activities or objectives. The County uses many funds to account for financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund and the developmental disabilities fund.

***Governmental Funds*** Most of the County's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance future services. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

***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.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2016  
(Unaudited)

**Fiduciary Funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for the fiduciary funds is much like that used for proprietary funds.

*Notes to the Financial Statements*

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

*Other Information*

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the County's progress in funding obligation to provide pension benefits to its employees.

**The County as a Whole**

Recall that the Statement of Net Position provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2016 compared to 2015:

**Table 1**  
**Net Position**

|   | Governmental Activities |                      | Business-Type Activities |                      | Total                 |                       |
|---|-------------------------|----------------------|--------------------------|----------------------|-----------------------|-----------------------|
|   | 2016                    | 2015                 | 2016                     | 2015                 | 2016                  | 2015                  |
| <b>Assets</b>                               |                         |                      |                          |                      |                       |                       |
| Current and Other Assets                    | \$ 69,091,039           | \$ 62,366,134        | \$ 26,512,333            | \$ 20,318,909        | \$ 95,603,372         | \$ 82,685,043         |
| Capital Assets                              | 80,729,006              | 62,673,954           | 117,460,384              | 113,931,933          | 198,189,390           | 176,605,887           |
| <i>Total Assets</i>                         | <u>149,820,045</u>      | <u>125,040,088</u>   | <u>143,972,717</u>       | <u>134,250,842</u>   | <u>293,792,762</u>    | <u>259,290,930</u>    |
| <b>Deferred Outflows of Resources</b>       |                         |                      |                          |                      |                       |                       |
| Deferred Charge on Refunding                | 0                       | 0                    | 932,733                  | 1,051,215            | 932,733               | 1,051,215             |
| Pension                                     | 12,491,045              | 3,845,387            | 2,789,187                | 902,003              | 15,280,232            | 4,747,390             |
| <i>Total Deferred Outflows of Resources</i> | <u>12,491,045</u>       | <u>3,845,387</u>     | <u>3,721,920</u>         | <u>1,953,218</u>     | <u>16,212,965</u>     | <u>5,798,605</u>      |
| <b>Liabilities</b>                          |                         |                      |                          |                      |                       |                       |
| Other Liabilities                           | 4,745,826               | 2,474,901            | 6,214,345                | 1,898,973            | 10,960,171            | 4,373,874             |
| Long-Term Liabilities:                      |                         |                      |                          |                      |                       |                       |
| Due Within One Year                         | 3,323,464               | 2,721,524            | 4,133,964                | 4,391,379            | 7,457,428             | 7,112,903             |
| Due in More Than One Year:                  |                         |                      |                          |                      |                       |                       |
| Net Pension Liability                       | 31,706,623              | 21,459,206           | 7,079,928                | 5,033,641            | 38,786,551            | 26,492,847            |
| Other Amounts                               | 31,111,140              | 15,713,965           | 73,078,627               | 73,021,880           | 104,189,767           | 88,735,845            |
| <i>Total Liabilities</i>                    | <u>70,887,053</u>       | <u>42,369,596</u>    | <u>90,506,864</u>        | <u>84,345,873</u>    | <u>161,393,917</u>    | <u>126,715,469</u>    |
| <b>Deferred Inflows of Resources</b>        |                         |                      |                          |                      |                       |                       |
| Property Taxes                              | 10,909,039              | 10,041,063           | 0                        | 0                    | 10,909,039            | 10,041,063            |
| Payment in Lieu of Taxes                    | 1,912,952               | 1,916,287            | 0                        | 0                    | 1,912,952             | 1,916,287             |
| Pension                                     | 612,631                 | 376,996              | 136,799                  | 88,431               | 749,430               | 465,427               |
| <i>Total Deferred Inflows of Resources</i>  | <u>13,434,622</u>       | <u>12,334,346</u>    | <u>136,799</u>           | <u>88,431</u>        | <u>13,571,421</u>     | <u>12,422,777</u>     |
| <b>Net Position</b>                         |                         |                      |                          |                      |                       |                       |
| Net Investment in Capital Assets            | 50,995,753              | 51,210,684           | 48,149,645               | 59,583,790           | 99,145,398            | 110,794,474           |
| Restricted                                  | 28,463,241              | 24,148,338           | 0                        | 0                    | 28,463,241            | 24,148,338            |
| Unrestricted                                | (1,469,579)             | (1,177,489)          | 8,901,329                | (7,814,034)          | 7,431,750             | (8,991,523)           |
| <i>Total Net Position</i>                   | <u>\$ 77,989,415</u>    | <u>\$ 74,181,533</u> | <u>\$ 57,050,974</u>     | <u>\$ 51,769,756</u> | <u>\$ 135,040,389</u> | <u>\$ 125,951,289</u> |

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*(Unaudited)*

---

Under the standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows of resources.

At year end, capital assets represented 67 percent of total assets. Capital assets include land, land improvements, buildings and improvements, roads and bridges, equipment, vehicles, sewer and water lines and construction in progress. Net investment in capital assets was \$99.1 million at December 31, 2016, with \$51.0 million in governmental activities and \$48.1 million in business-type activities. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*(Unaudited)*

---

A portion of the County's net position, \$28.5 million represents resources that are subject to external restrictions on how they may be used. The balance of unrestricted net position of \$7.4 million may be used to meet the government's ongoing obligations to citizens and creditors.

Cash in governmental activities increased \$6.1 million from 2015, partially due to issuance of notes and contributions funding the new sports complex that have not yet been disbursed. The increases in governmental activities' contracts payable, capital assets, and outstanding debt are also attributable to the activity related to the new sports complex. The 40 percent decrease in internal balances is primarily caused by a \$1.7 million reduction in internal borrowing replaced with only \$0.8 million in new internal borrowing by the water and sewer funds. The reverse of this is true for the change in business-type activities' internal balances.

Business-type activities had an increase in net position of \$5.3 million over 2015. The \$4.3 million increase in cash and investments is primarily in the sewer funds from capital grants and debt proceeds that have not yet been spent on the Bay View sewer project. The \$6.8 million increase in non-depreciable capital assets also reflects the construction in progress on the Bay View sewer project, while the \$3.3 million decrease in depreciable capital assets is primarily caused by current year depreciation exceeding additions. Other liabilities increased \$4.3 million over 2015 due to a \$3.7 million issuance of notes payable and a \$0.9 million increase in contracts payable for the Bay View project.

The fluctuations in the primary government's deferred outflows and deferred inflows related to pension along with the net pension liability are caused by the County's share of the OPERS' unfunded net position reported in accordance with GASB 68, which was previously discussed.

*This space intentionally left blank.*

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*(Unaudited)*

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2016 and 2015.

**Table 2**  
**Changes in Net Position**

|  | Governmental Activities |                      | Business-Type Activities |                      | Total                 |                       |
|--|-------------------------|----------------------|--------------------------|----------------------|-----------------------|-----------------------|
|  | 2016                    | 2015                 | 2016                     | 2015                 | 2016                  | 2015                  |
| <b>Revenues</b>                            |                         |                      |                          |                      |                       |                       |
| <i>Program Revenues:</i>                   |                         |                      |                          |                      |                       |                       |
| Charges for Services and Sales             | \$ 9,590,754            | \$ 10,520,655        | \$ 31,646,555            | \$ 29,957,138        | \$ 41,237,309         | \$ 40,477,793         |
| Operating Grants and Contributions         | 19,498,247              | 20,299,151           | 0                        | 0                    | 19,498,247            | 20,299,151            |
| Capital Grants and Contributions           | 2,504,731               | 512,701              | 3,715,845                | 130,318              | 6,220,576             | 643,019               |
| <i>General Revenues:</i>                   |                         |                      |                          |                      |                       |                       |
| Property and Other Local Taxes             | 17,119,285              | 9,425,749            | 0                        | 0                    | 17,119,285            | 9,425,749             |
| Permissive Sales Taxes                     | 16,054,612              | 15,708,440           | 0                        | 0                    | 16,054,612            | 15,708,440            |
| Payment in Lieu of Taxes                   | 1,876,965               | 1,866,674            | 0                        | 0                    | 1,876,965             | 1,866,674             |
| Grants and Entitlements                    | 3,190,432               | 3,201,517            | 0                        | 0                    | 3,190,432             | 3,201,517             |
| Investment Earnings                        | 514,266                 | 304,382              | 19,769                   | 0                    | 534,035               | 304,382               |
| Miscellaneous                              | 1,461,653               | 1,155,370            | 543,823                  | 13,654               | 2,005,476             | 1,169,024             |
| <i>Total Revenues</i>                      | <u>71,810,945</u>       | <u>62,994,639</u>    | <u>35,925,992</u>        | <u>30,101,110</u>    | <u>107,736,937</u>    | <u>93,095,749</u>     |
| <b>Program Expenses</b>                    |                         |                      |                          |                      |                       |                       |
| <i>General Government</i>                  |                         |                      |                          |                      |                       |                       |
| Legislative and Executive                  | 17,421,519              | 11,891,925           | 0                        | 0                    | 17,421,519            | 11,891,925            |
| Judicial                                   | 8,774,055               | 8,248,581            | 0                        | 0                    | 8,774,055             | 8,248,581             |
| Intergovernmental                          | 600,274                 | 734,233              | 0                        | 0                    | 600,274               | 734,233               |
| Internal Service Fund - External Portion   | 0                       | 829,013              | 0                        | 0                    | 0                     | 829,013               |
| Public Safety                              | 12,756,289              | 11,542,810           | 0                        | 0                    | 12,756,289            | 11,542,810            |
| Public Works                               | 6,237,715               | 9,373,872            | 0                        | 0                    | 6,237,715             | 9,373,872             |
| Health                                     | 9,175,263               | 8,827,678            | 0                        | 0                    | 9,175,263             | 8,827,678             |
| Human Services                             | 10,615,895              | 10,689,399           | 0                        | 0                    | 10,615,895            | 10,689,399            |
| Economic Development                       | 886,930                 | 535,834              | 0                        | 0                    | 886,930               | 535,834               |
| Interest and Fiscal Charges                | 1,235,752               | 522,018              | 0                        | 0                    | 1,235,752             | 522,018               |
| <i>Enterprise Operations:</i>              |                         |                      |                          |                      |                       |                       |
| Sewer                                      | 0                       | 0                    | 9,495,001                | 7,677,194            | 9,495,001             | 7,677,194             |
| Water                                      | 0                       | 0                    | 8,105,896                | 8,226,075            | 8,105,896             | 8,226,075             |
| Landfill                                   | 0                       | 0                    | 5,168,342                | 1,761,966            | 5,168,342             | 1,761,966             |
| Care Facility                              | 0                       | 0                    | 8,174,906                | 7,962,978            | 8,174,906             | 7,962,978             |
| <i>Total Program Expenses</i>              | <u>67,703,692</u>       | <u>63,195,363</u>    | <u>30,944,145</u>        | <u>25,628,213</u>    | <u>98,647,837</u>     | <u>88,823,576</u>     |
| <i>Increase (Decrease) in Net Position</i> | 4,107,253               | (200,724)            | 4,981,847                | 4,472,897            | 9,089,100             | 4,272,173             |
| Transfers                                  | (299,371)               | 8,692                | 299,371                  | (8,692)              | 0                     | 0                     |
| <i>Change in Net Position</i>              | 3,807,882               | (192,032)            | 5,281,218                | 4,464,205            | 9,089,100             | 4,272,173             |
| <i>Net Position Beginning of Year</i>      | 74,181,533              | 74,373,565           | 51,769,756               | 47,305,551           | 125,951,289           | 121,679,116           |
| <i>Net Position End of Year</i>            | <u>\$ 77,989,415</u>    | <u>\$ 74,181,533</u> | <u>\$ 57,050,974</u>     | <u>\$ 51,769,756</u> | <u>\$ 135,040,389</u> | <u>\$ 125,951,289</u> |

**Governmental Activities**

Governmental net position reported an overall increase of \$3.8 million in 2016. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets, the issuance and retirement of long-term obligations and changes in the components of the net pension liability), there were operational areas during the year that contributed to the overall increase in net position of 5 percent.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*(Unaudited)*

---

Operating grants and contributions account for over half of the total program revenues, and consist primarily of State funding. After a robust 12 percent increase experienced last year, the County was unable to maintain that level of funding and faced a 4 percent decrease in 2016 compared to 2015. Reduced State funded local government funds and children services program accounted for over half of this decrease.

General revenues totaled \$40.2 million and amounted to 56 percent of total revenues. These revenues primarily consist of property and sales tax revenue of \$33.2 million or 82 percent of total general revenues in 2016. The property tax levied for the Board of Developmental Disabilities was replaced for 2016 resulting in the effective tax rate reverting back to the full authorized tax rate of 3.0. Other local taxes account for \$6.0 million of the increase in property and other local taxes and the \$5.5 million increase in general government expenses are both primarily the result of accounting for the lodging tax as governmental activity in 2016 coupled with a 2 percent increase in the lodging tax, which is intended to finance the debt service payments for the sports complex. The \$2 million increase in capital grants and contributions is also related to the sports complex, as it represents Cedar Point Park, LLC's contribution to the County to help fund the project.

There was an over 7 percent increase in governmental activities expenses. Expenses in general government legislative and executive services were the most notable increase (previously discussed) along with public safety, which were only partially offset by a decrease in public works. Public safety, which accounts for almost 19 percent of total expenses, increased \$1.2 million which is almost 11 percent over 2015 due to personnel costs coupled with the allocation of the increase in net pension liability. Non capitalized infrastructure improvements related to the Kroger Company TIF project in 2015 were the primary factor in the \$3.2 million or 33 percent decrease in public works expenses.

***Business-Type Activities***

Business-type activities include sewer, water, landfill, and care facility operations. The revenues are generated primarily from charges for services. In 2016, charges for services of \$31.6 million accounted for 88 percent of the business-type revenues. The total expenses were \$30.9 million in 2016. The business-type activities had an increase in net position, before transfers, of \$5.0 million over 2015.

The overall increase in charges for services of almost \$1.7 million or 6 percent is a result of increased water and sewer rates along with increased consumption during 2016. The sewer and landfill operations are the primary contributors to the overall increase in expense of \$5.3 million. The landfill fund was responsible for \$3.4 million of the total increase while increases in contractual and professional services of the sewer fund accounted for \$1.8 million of the increase. The landfill fund's closure and post-closure costs are driven by the total estimated capacity. In 2015, the County increased the landfill's capacity through increasing densities and other efficiency increases, which resulted in a negative expense of \$2.6 million. With all other factors remaining constant and accounting for only current year usage, the closure and post-closure costs for 2016 were \$0.8, resulting in the total increase of \$3.4 million over 2015.

Capital grants and contributions increased \$3.6 million from a USDA grant restricted for Bay View sewer project.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*(Unaudited)*

---

***Financial Analysis of the County's Funds***

*Governmental Funds*

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spending resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County Commissioners.

The County's governmental funds reported a total fund balance of \$40.4 million, which is \$1.7 million (4 percent) higher than last year's balance of \$38.7 million. One of the most significant increases was caused by the inclusion of lodging excise tax in other governmental funds and the timing of the expenditures for the Cedar Point Park project.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$11.0 million, while total fund balance increased to \$15.6 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 23 percent of total general fund expenditures, while total fund balance represents approximately 33 percent of that same amount.

The general fund balance increased in 2016 by \$0.7 million or 4 percent as compared to 2015. Since the debt proceeds and contributions are offset by the capital outlay expenditures related to the sports complex, the primary cause for this increase was less transfers than prior year to cover other fund's operations.

The developmental disabilities fund reported a decrease in fund balance of \$0.3 million or 4 percent as compared to 2015. With consistent revenue levels and only a one percent increase in expenditures, this decrease is primarily the result of expenditures exceeding available revenues.

*Proprietary Funds*

The County's proprietary funds provide the same type of information found in the government-wide financial statements for the business-type activities, but in more detail.

Unrestricted net position of the sewer fund at the end of the year was \$5.1 million, the water fund was \$2.6 million, the landfill fund was \$3.7 million and the care facility fund was a deficit of \$2.5 million. The growth in total net position for proprietary funds was \$5.2 million. As noted earlier in the discussion of business-type activities, the increase in total net position can be largely attributed to a capital grant received in the sewer fund and growth in the water, sewer, landfill and care facility funds.



**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
(Unaudited)

**General Fund Budgeting Highlights**

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

The County's most significant budgeted fund is the general fund. For revenues and expenditures, changes from the original budget to the final budget were not significant. Actual revenues exceeded the final budget primarily from the \$1.8 million contribution from Cedar Point. Actual expenditures were \$3.2 million higher than the final budget primarily as a result of conservative budgeting for legislative and executive expenditures.

The \$17.4 million issuance of notes related to sports complex caused actual other financing sources to exceed final budget, otherwise there were no significant variances to discuss within other financing sources and uses.

**Capital Assets and Debt Administration**

**Capital Assets**

At the end of year 2016, the County had \$198.2 million invested in capital assets, net of depreciation. A total of \$80.7 million of this was for governmental activities and \$117.5 million being attributable to business-type activities. Table 3 shows fiscal year 2016 balances compared with 2015.

**Table 3**  
**Capital Assets at December 31**  
**(Net of Depreciation)**

|                            | Governmental Activities |                      | Business-Type Activities |                       | Total                 |                       |
|----------------------------|-------------------------|----------------------|--------------------------|-----------------------|-----------------------|-----------------------|
|                            | 2016                    | 2015                 | 2016                     | 2015                  | 2016                  | 2015                  |
| Land                       | \$ 2,559,784            | \$ 2,559,784         | \$ 2,443,275             | \$ 2,443,275          | \$ 5,003,059          | \$ 5,003,059          |
| Construction in Progress   | 19,400,833              | 999,806              | 7,639,836                | 834,080               | 27,040,669            | 1,833,886             |
| Land Improvements          | 1,025,000               | 1,075,214            | 2,324,806                | 2,571,988             | 3,349,806             | 3,647,202             |
| Buildings and Improvements | 28,332,826              | 28,955,468           | 14,830,759               | 15,124,927            | 43,163,585            | 44,080,395            |
| Roads and Bridges          | 25,348,356              | 25,132,970           | 0                        | 0                     | 25,348,356            | 25,132,970            |
| Equipment                  | 2,706,549               | 2,690,009            | 2,984,521                | 2,861,774             | 5,691,070             | 5,551,783             |
| Vehicles                   | 1,355,658               | 1,260,703            | 626,714                  | 347,294               | 1,982,372             | 1,607,997             |
| Sewer and Water Lines      | 0                       | 0                    | 86,610,473               | 89,748,595            | 86,610,473            | 89,748,595            |
| <i>Total</i>               | <u>\$ 80,729,006</u>    | <u>\$ 62,673,954</u> | <u>\$ 117,460,384</u>    | <u>\$ 113,931,933</u> | <u>\$ 198,189,390</u> | <u>\$ 176,605,887</u> |

Major capital asset events during the current fiscal year include the following:

- During 2016, the County entered into an agreement with Cedar Point Park, LLC to construct a sports park complex, which was in progress at December 31, 2016, incurring over \$19 million in governmental activities.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*(Unaudited)*

- The Bay View sanitation sewer project was also started in 2016 with over \$7 million incurred on the project at year-end. Over \$3.7 million was funded through a USDA grant.

Additional information on the County's capital assets can be found in Note 10.

**Debt**

The outstanding debt for the County as of December 31, 2016 was \$97.5 million. See Note 16 for additional details. Table 4 summarizes outstanding debt.

**Table 4**  
**Outstanding Debt, at December 31**

|                          | Governmental<br>Activities |                      | Business-Type<br>Activities |                      | Total                |                      |
|--------------------------|----------------------------|----------------------|-----------------------------|----------------------|----------------------|----------------------|
|                          | 2016                       | 2015                 | 2016                        | 2015                 | 2016                 | 2015                 |
| General Obligation Bonds | \$ 9,746,792               | \$ 11,024,514        | \$ 14,554,698               | \$ 16,922,006        | \$ 24,301,490        | \$ 27,946,520        |
| Revenue Bonds            | 19,700,000                 | 2,800,000            | 3,303,196                   | 0                    | 23,003,196           | 2,800,000            |
| Special Assessment Bonds | 38,704                     | 79,905               | 459,806                     | 544,575              | 498,510              | 624,480              |
| OPWC Loans               | 0                          | 0                    | 4,561                       | 10,968               | 4,561                | 10,968               |
| OWDA Loans               | 0                          | 0                    | 49,654,051                  | 51,370,044           | 49,654,051           | 51,370,044           |
| Totals                   | <u>\$ 29,485,496</u>       | <u>\$ 13,904,419</u> | <u>\$ 67,976,312</u>        | <u>\$ 68,847,593</u> | <u>\$ 97,461,808</u> | <u>\$ 82,752,012</u> |

The County paid down over \$6.0 million in principal payments on existing debt. Governmental activities issued \$17.4 million in revenue bonds to fund the Sports Force Parks at Cedar Point Sports Park. The sewer fund also issued \$3.3 million in revenue bonds to finance improvements in the Village of Bay View sanitary sewer collection and conveyance system.

In addition to the debt outlined above, the sewer fund issued \$3.7 million in short-term bond anticipation notes to replace manuscript debt related to \$1.5 million in sanitary sewer system improvements and \$2.2 million in Huron Basic wastewater treatment plan improvements. The County's long-term obligations also include the net pension liability, compensated absences, capital leases, claims, unamortized bond premiums and landfill closure and postclosure costs. For further information regarding the County's short and long-term obligations, refer to Notes 12, 13, 15, 16 17, 18 and 19 to the basic financial statements.

***Current Issues***

The County Commissioners have continued monitoring the budget closely and have been diligent in keeping expenditures below revenues. The Commissioners have successfully decreased the County's existing debt by closely monitoring budgets and only approving budgets that keep expenses in line with expected revenues. Future economic windfall will be derived from the Sports Force Parks at Cedar Point Sports Center which was recently completed and operating in 2017. The redevelopment of the former Griffing Airport with a major recreation facility will include state-of-the-art baseball, soccer, and lacrosse fields. The sports facility is a public-private venture to provide recreation facilities for residents; attract tournaments that will bring sports teams and their families to the area and provide an additional draw for visitors to Erie County.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*(Unaudited)*

---

State funded local government funds decreased two percent in 2016. Looking forward, this funding should remain steady or close to 2016 levels. The State is projecting that casino revenue will take the place of tangible personal property tax revenue for some local governments. During 2016, approximately \$894,000 was collected by the County from casino revenues on a cash basis. The State currently projects that Erie County will receive approximately \$865,000 in casino revenue in 2017.

***Contacting the County's Financial Management***

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Richard H. Jeffrey, Erie County Auditor, 247 Columbus Avenue, Suite 210, Sandusky, Ohio, 44870.

## **BASIC FINANCIAL STATEMENTS**

**Erie County, Ohio**  
*Statement of Net Position*  
*December 31, 2016*

|  | Governmental<br>Activities | Business-Type<br>Activities | Total                 |
|--|----------------------------|-----------------------------|-----------------------|
| <b>Assets</b>                                |                            |                             |                       |
| Equity in Pooled Cash and Investments        | \$ 38,251,907              | \$ 23,006,109               | \$ 61,258,016         |
| Cash and Cash Equivalents with Fiscal Agents | 1,134,953                  | 0                           | 1,134,953             |
| Cash and Cash Equivalents with Trustee       | 2,539,145                  | 0                           | 2,539,145             |
| Accounts Receivable                          | 30,790                     | 4,483,906                   | 4,514,696             |
| Permissive Sales Tax Receivable              | 3,896,141                  | 0                           | 3,896,141             |
| Due from Other Governments                   | 5,768,641                  | 0                           | 5,768,641             |
| Property Taxes Receivable                    | 11,785,719                 | 0                           | 11,785,719            |
| Payment in Lieu of Taxes Receivable          | 1,912,952                  | 0                           | 1,912,952             |
| Special Assessments Receivable               | 346,684                    | 403,951                     | 750,635               |
| Notes Receivable                             | 171,091                    | 0                           | 171,091               |
| Internal Balances                            | 1,625,176                  | (1,625,176)                 | 0                     |
| Prepaid Items                                | 537,348                    | 0                           | 537,348               |
| Materials and Supplies Inventory             | 386,798                    | 243,543                     | 630,341               |
| Due from External Parties                    | 703,694                    | 0                           | 703,694               |
| Non-Depreciable Capital Assets               | 21,960,617                 | 10,083,111                  | 32,043,728            |
| Depreciable Capital Assets, Net              | 58,768,389                 | 107,377,273                 | 166,145,662           |
| <i>Total Assets</i>                          | <u>149,820,045</u>         | <u>143,972,717</u>          | <u>293,792,762</u>    |
| <b>Deferred Outflow of Resources</b>         |                            |                             |                       |
| Deferred Charges on Refunding Pension        | 0                          | 932,733                     | 932,733               |
|  | 12,491,045                 | 2,789,187                   | 15,280,232            |
| <i>Total Deferred Outflow of Resources</i>   | <u>12,491,045</u>          | <u>3,721,920</u>            | <u>16,212,965</u>     |
| <b>Liabilities</b>                           |                            |                             |                       |
| Accounts Payable                             | 1,015,681                  | 474,979                     | 1,490,660             |
| Accrued Wages                                | 516,441                    | 113,418                     | 629,859               |
| Contracts Payable                            | 2,657,187                  | 843,168                     | 3,500,355             |
| Retainage Payable                            | 152,527                    | 288,075                     | 440,602               |
| Due to Other Governments                     | 258,761                    | 654,017                     | 912,778               |
| Accrued Interest Payable                     | 145,229                    | 140,688                     | 285,917               |
| Notes Payable                                | 0                          | 3,700,000                   | 3,700,000             |
| Long-Term Liabilities:                       |                            |                             |                       |
| Due Within One Year                          | 3,323,464                  | 4,133,964                   | 7,457,428             |
| Due In More Than One Year:                   |                            |                             |                       |
| Net Pension Liability (See Note 13)          | 31,706,623                 | 7,079,928                   | 38,786,551            |
| Other Amounts Due in More Than One Year      | 31,111,140                 | 73,078,627                  | 104,189,767           |
| <i>Total Liabilities</i>                     | <u>70,887,053</u>          | <u>90,506,864</u>           | <u>161,393,917</u>    |
| <b>Deferred Inflows of Resources</b>         |                            |                             |                       |
| Property Taxes Levied for the Next Year      | 10,909,039                 | 0                           | 10,909,039            |
| Payment in Lieu of Taxes                     | 1,912,952                  | 0                           | 1,912,952             |
| Pension                                      | 612,631                    | 136,799                     | 749,430               |
| <i>Total Deferred Inflows of Resources</i>   | <u>13,434,622</u>          | <u>136,799</u>              | <u>13,571,421</u>     |
| <b>Net Position</b>                          |                            |                             |                       |
| Net Investment in Capital Assets             | 50,995,753                 | 48,149,645                  | 99,145,398            |
| Restricted for:                              |                            |                             |                       |
| Debt Service                                 | 1,845,040                  | 0                           | 1,845,040             |
| Capital Projects                             | 3,146,174                  | 0                           | 3,146,174             |
| Court Activities                             | 3,161,541                  | 0                           | 3,161,541             |
| Public Safety                                | 1,515,278                  | 0                           | 1,515,278             |
| Public Works                                 | 5,476,166                  | 0                           | 5,476,166             |
| Health                                       | 7,758,361                  | 0                           | 7,758,361             |
| Human Services                               | 2,036,010                  | 0                           | 2,036,010             |
| Economic Development                         | 407,180                    | 0                           | 407,180               |
| Real Estate Assessment and Collection        | 752,080                    | 0                           | 752,080               |
| Other Purposes                               | 2,365,411                  | 0                           | 2,365,411             |
| Unrestricted                                 | (1,469,579)                | 8,901,329                   | 7,431,750             |
| <i>Total Net Position</i>                    | <u>\$ 77,989,415</u>       | <u>\$ 57,050,974</u>        | <u>\$ 135,040,389</u> |

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2016

|                                       | Expenses             | Program Revenues               |  |  |
|---------------------------------------|----------------------|--------------------------------|--|--|
|                                       |                      | Charges for Services and Sales | Operating Grants, Contributions and Interest | Capital Grants, Contributions and Interest |
| <b>Governmental Activities</b>        |                      |                                |  |  |
| General Government                    |                      |                                |  |  |
| Legislative and Executive             | \$ 17,421,519        | \$ 3,755,732                   | \$ 801,724                                   | \$ 0                                       |
| Judicial                              | 8,774,055            | 2,342,033                      | 1,508,040                                    | 0  |
| Intergovernmental                     | 600,274              | 0                              | 0  | 0  |
| Public Safety                         | 12,756,289           | 1,621,268                      | 2,122,284                                    | 0  |
| Public Works                          | 6,237,715            | 987,082                        | 4,826,451                                    | 504,731                                    |
| Health                                | 9,175,263            | 349,667                        | 2,581,348                                    | 0  |
| Human Services                        | 10,615,895           | 527,350                        | 7,118,329                                    | 0  |
| Economic Development                  | 886,930              | 7,622                          | 540,071                                      | 2,000,000                                  |
| Interest and Fiscal Charges           | 1,235,752            | 0                              | 0  | 0  |
| <i>Total Governmental Activities</i>  | <u>67,703,692</u>    | <u>9,590,754</u>               | <u>19,498,247</u>                            | <u>2,504,731</u>                           |
| <b>Business-Type Activities</b>       |                      |                                |  |  |
| Sewer                                 | 9,495,001            | 7,933,920                      | 0  | 3,715,845                                  |
| Water                                 | 8,105,896            | 8,838,286                      | 0  | 0  |
| Landfill                              | 5,168,342            | 6,542,044                      | 0  | 0  |
| Care Facility                         | 8,174,906            | 8,332,305                      | 0  | 0  |
| <i>Total Business-Type Activities</i> | <u>30,944,145</u>    | <u>31,646,555</u>              | <u>0</u>                                     | <u>3,715,845</u>                           |
| <i>Total Primary Government</i>       | <u>\$ 98,647,837</u> | <u>\$ 41,237,309</u>           | <u>\$ 19,498,247</u>                         | <u>\$ 6,220,576</u>                        |

**General Revenues:**

Property Taxes Levied for:  
    General Purposes  
    Developmental Disabilities  
    Senior Citizens  
Other Local Taxes - Hotel  
Payment in Lieu of Taxes  
Permissive Sales Taxes  
Grants and Entitlements not Restricted  
    to Specific Programs  
Investment Earnings  
Miscellaneous

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

*Change in Net Position*

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements.

| Net (Expense) Revenue and<br>Changes in Net Position |                             |                       |
|--|-----------------------------|-----------------------|
| Governmental<br>Activities                           | Business-Type<br>Activities | Total                 |
| \$ (12,864,063)                                      | \$ 0                        | \$ (12,864,063)       |
| (4,923,982)  | 0                           | (4,923,982)           |
| (600,274)  | 0                           | (600,274)             |
| (9,012,737)  | 0                           | (9,012,737)           |
| 80,549   | 0                           | 80,549                |
| (6,244,248)  | 0                           | (6,244,248)           |
| (2,970,216)  | 0                           | (2,970,216)           |
| 1,660,763  | 0                           | 1,660,763             |
| (1,235,752)  | 0                           | (1,235,752)           |
| <u>(36,109,960)</u>                                  | <u>0</u>                    | <u>(36,109,960)</u>   |
| 0  | 2,154,764                   | 2,154,764             |
| 0  | 732,390                     | 732,390               |
| 0  | 1,373,702                   | 1,373,702             |
| 0  | 157,399                     | 157,399               |
| <u>0</u>   | <u>4,418,255</u>            | <u>4,418,255</u>      |
| <u>(36,109,960)</u>                                  | <u>4,418,255</u>            | <u>(31,691,705)</u>   |
| 5,505,011  | 0                           | 5,505,011             |
| 4,690,109  | 0                           | 4,690,109             |
| 900,966  | 0                           | 900,966               |
| 6,023,199  | 0                           | 6,023,199             |
| 1,876,965  | 0                           | 1,876,965             |
| 16,054,612   | 0                           | 16,054,612            |
| 3,190,432  | 0                           | 3,190,432             |
| 514,266  | 19,769                      | 534,035               |
| 1,461,653  | 543,823                     | 2,005,476             |
| <u>40,217,213</u>                                    | <u>563,592</u>              | <u>40,780,805</u>     |
| <u>(299,371)</u>                                     | <u>299,371</u>              | <u>0</u>              |
| <u>39,917,842</u>                                    | <u>862,963</u>              | <u>40,780,805</u>     |
| 3,807,882  | 5,281,218                   | 9,089,100             |
| <u>74,181,533</u>                                    | <u>51,769,756</u>           | <u>125,951,289</u>    |
| <u>\$ 77,989,415</u>                                 | <u>\$ 57,050,974</u>        | <u>\$ 135,040,389</u> |

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2016*

|   | General              | Developmental<br>Disabilities | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|----------------------|-------------------------------|-----------------------------------|--------------------------------|
| <b>Assets</b>   |                      |                               |                                   |                                |
| Equity in Pooled Cash and Investments   | \$ 11,429,384        | \$ 5,681,704                  | \$ 18,380,255                     | \$ 35,491,343                  |
| Cash and Cash Equivalents with Fiscal Agents                                  | 0                    | 1,134,953                     | 0                                 | 1,134,953                      |
| Cash and Cash Equivalents with Trustee  | 2,539,145            | 0                             | 0                                 | 2,539,145                      |
| Accounts Receivable   | 19,198               | 2,211                         | 9,381                             | 30,790                         |
| Permissive Sales Tax Receivable   | 3,896,141            | 0                             | 0                                 | 3,896,141                      |
| Due from Other Governments  | 1,295,087            | 466,238                       | 4,007,316                         | 5,768,641                      |
| Property Taxes Receivable   | 4,674,841            | 6,113,252                     | 997,626                           | 11,785,719                     |
| Payment in Lieu of Taxes Receivable   | 0                    | 0                             | 1,912,952                         | 1,912,952                      |
| Interfund Receivable  | 2,536,704            | 0                             | 26,367                            | 2,563,071                      |
| Special Assessments Receivable  | 0                    | 0                             | 346,684                           | 346,684                        |
| Notes Receivable  | 0                    | 0                             | 171,091                           | 171,091                        |
| Prepaid Items   | 129,759              | 0                             | 0                                 | 129,759                        |
| Materials and Supplies Inventory  | 219,894              | 4,650                         | 162,254                           | 386,798                        |
| Due from External Parties   | 38,883               | 0                             | 664,811                           | 703,694                        |
| Restricted Assets   |                      |                               |                                   |                                |
| Equity in Pooled Cash and Investments   | 316,407              | 0                             | 0                                 | 316,407                        |
| <i>Total Assets</i>   | <u>\$ 27,095,443</u> | <u>\$ 13,403,008</u>          | <u>\$ 26,678,737</u>              | <u>\$ 67,177,188</u>           |
| <b>Liabilities</b>  |                      |                               |                                   |                                |
| Accounts Payable  | \$ 320,880           | \$ 95,112                     | \$ 599,689                        | \$ 1,015,681                   |
| Accrued Wages   | 245,922              | 42,759                        | 227,288                           | 515,969                        |
| Contracts Payable   | 2,396,456            | 0                             | 260,731                           | 2,657,187                      |
| Retainage Payable   | 0                    | 0                             | 152,527                           | 152,527                        |
| Due to Other Governments  | 139,941              | 26,328                        | 92,417                            | 258,686                        |
| Interfund Payable   | 1,191                | 0                             | 436,704                           | 437,895                        |
| <i>Total Liabilities</i>  | <u>3,104,390</u>     | <u>164,199</u>                | <u>1,769,356</u>                  | <u>5,037,945</u>               |
| <b>Deferred Inflows of Resources</b>  |                      |                               |                                   |                                |
| Property Taxes Levied for the Next Year                                       | 4,327,150            | 5,658,729                     | 923,160                           | 10,909,039                     |
| Payment in Lieu of Taxes  | 0                    | 0                             | 1,912,952                         | 1,912,952                      |
| Unavailable Revenue   | 4,060,123            | 919,883                       | 3,914,282                         | 8,894,288                      |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>8,387,273</u>     | <u>6,578,612</u>              | <u>6,750,394</u>                  | <u>21,716,279</u>              |
| <b>Fund Balances</b>  |                      |                               |                                   |                                |
| Nonspendable  | 1,976,060            | 4,650                         | 162,254                           | 2,142,964                      |
| Restricted  | 0                    | 6,655,547                     | 16,052,336                        | 22,707,883                     |
| Committed   | 417,807              | 0                             | 900,000                           | 1,317,807                      |
| Assigned  | 2,220,890            | 0                             | 1,357,953                         | 3,578,843                      |
| Unassigned  | 10,989,023           | 0                             | (313,556)                         | 10,675,467                     |
| <i>Total Fund Balances</i>  | <u>15,603,780</u>    | <u>6,660,197</u>              | <u>18,158,987</u>                 | <u>40,422,964</u>              |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u>\$ 27,095,443</u> | <u>\$ 13,403,008</u>          | <u>\$ 26,678,737</u>              | <u>\$ 67,177,188</u>           |

See accompanying notes to the basic financial statements.



**Erie County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2016*

|  |               |                      |
|--|---------------|----------------------|
| <b>Total Governmental Fund Balances</b>  |               | \$ 40,422,964        |
| <br><i>Amounts reported for governmental activities in the<br/>statement of net position are different because:</i>  |               |                      |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.  |               | 80,729,006           |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:   |               |                      |
| Permissive Sales Tax   | \$ 2,746,454  |                      |
| Due from Other Governments   | 4,874,217     |                      |
| Delinquent Property Taxes  | 876,680       |                      |
| Special Assessments  | 346,684       |                      |
| Charges for Services   | 50,253        | 8,894,288            |
| An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. |               | 796,319              |
| Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.   |               | (145,229)            |
| The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.   |               |                      |
| Deferred Outflows - Pension  | 12,491,045    |                      |
| Deferred Inflows - Pension   | (612,631)     |                      |
| Net Pension Liability  | (31,706,623)  | (19,828,209)         |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:   |               |                      |
| General Obligation Bonds   | (9,746,792)   |                      |
| Revenue Bonds  | (19,700,000)  |                      |
| Special Assessment Bonds   | (38,704)      |                      |
| Bond Premium   | (211,825)     |                      |
| Capital Leases   | (16,104)      |                      |
| Compensated Absences   | (3,166,299) * | (32,879,724)         |
| <i>Net Position of Governmental Activities</i>   |               | <b>\$ 77,989,415</b> |

\* net of internal service fund portion of \$1,253

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2016*

|   | General              | Developmental<br>Disabilities | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|----------------------|-------------------------------|-----------------------------------|--------------------------------|
| <b>Revenues</b>                                     |                      |                               |                                   |                                |
| Property Taxes                                      | \$ 4,155,888         | \$ 4,534,975                  | \$ 898,085                        | \$ 9,588,948                   |
| Other Local Taxes - Hotel                           | 0                    | 0                             | 6,023,199                         | 6,023,199                      |
| Permissive Sales Taxes                              | 15,840,772           | 0                             | 0                                 | 15,840,772                     |
| Payment in Lieu of Taxes                            | 0                    | 0                             | 1,876,964                         | 1,876,964                      |
| Special Assessments                                 | 8,000                | 0                             | 287,528                           | 295,528                        |
| Charges for Services                                | 4,693,386            | 55,079                        | 4,792,658                         | 9,541,123                      |
| Licenses and Permits                                | 752,652              | 0                             | 460,497                           | 1,213,149                      |
| Fines and Forfeitures                               | 318,318              | 0                             | 200,299                           | 518,617                        |
| Intergovernmental                                   | 3,291,722            | 2,461,142                     | 16,410,671                        | 22,163,535                     |
| Interest  | 582,088              | 698                           | 27,295                            | 610,081                        |
| Contributions and Donations                         | 2,000,000            | 0                             | 0                                 | 2,000,000                      |
| Other   | 835,810              | 235,234                       | 407,178                           | 1,478,222                      |
| <i>Total Revenues</i>                               | <u>32,478,636</u>    | <u>7,287,128</u>              | <u>31,384,374</u>                 | <u>71,150,138</u>              |
| <b>Expenditures</b>                                 |                      |                               |                                   |                                |
| Current:  |                      |                               |                                   |                                |
| General Government                                  |                      |                               |                                   |                                |
| Legislative and Executive                           | 10,362,470           | 0                             | 5,983,776                         | 16,346,246                     |
| Judicial  | 6,481,080            | 0                             | 1,975,008                         | 8,456,088                      |
| Intergovernmental                                   | 0                    | 0                             | 600,274                           | 600,274                        |
| Public Safety                                       | 8,887,576            | 0                             | 3,660,512                         | 12,548,088                     |
| Public Works  | 70,089               | 0                             | 5,633,375                         | 5,703,464                      |
| Health  | 3,720                | 7,632,728                     | 1,326,960                         | 8,963,408                      |
| Human Services                                      | 691,143              | 0                             | 9,778,325                         | 10,469,468                     |
| Economic Development                                | 0                    | 0                             | 867,626                           | 867,626                        |
| Capital Outlay                                      | 19,479,861           | 0                             | 397,259                           | 19,877,120                     |
| Debt Service:                                       |                      |                               |                                   |                                |
| Principal Retirement                                | 514,397              | 0                             | 1,318,923                         | 1,833,320                      |
| Interest and Fiscal Charges                         | 526,286              | 0                             | 458,801                           | 985,087                        |
| Bond Issuance Costs                                 | 203,287              | 0                             | 0                                 | 203,287                        |
| <i>Total Expenditures</i>                           | <u>47,219,909</u>    | <u>7,632,728</u>              | <u>32,000,839</u>                 | <u>86,853,476</u>              |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(14,741,273)</u>  | <u>(345,600)</u>              | <u>(616,465)</u>                  | <u>(15,703,338)</u>            |
| <b>Other Financing Sources (Uses)</b>               |                      |                               |                                   |                                |
| Proceeds from Sale of Assets                        | 25,916               | 56,760                        | 37,301                            | 119,977                        |
| Issuance of Bonds                                   | 17,410,000           | 0                             | 0                                 | 17,410,000                     |
| Transfers In  | 0                    | 0                             | 2,236,154                         | 2,236,154                      |
| Transfers Out                                       | (2,040,785)          | 0                             | (309,215)                         | (2,350,000)                    |
| <i>Total Other Financing Sources (Uses)</i>         | <u>15,395,131</u>    | <u>56,760</u>                 | <u>1,964,240</u>                  | <u>17,416,131</u>              |
| <i>Net Change in Fund Balance</i>                   | 653,858              | (288,840)                     | 1,347,775                         | 1,712,793                      |
| <i>Fund Balance Beginning of Year</i>               | <u>14,949,922</u>    | <u>6,949,037</u>              | <u>16,811,212</u>                 | <u>38,710,171</u>              |
| <i>Fund Balance End of Year</i>                     | <u>\$ 15,603,780</u> | <u>\$ 6,660,197</u>           | <u>\$ 18,158,987</u>              | <u>\$ 40,422,964</u>           |

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2016*

|   |                    |                         |
|---|--------------------|-------------------------|
| <b>Net Change in Fund Balances - Total Governmental Funds</b>   | \$                 | 1,712,793               |
| <br><i>Amounts reported for governmental activities in the<br/>statement of activities are different because:</i>   |                    |                         |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.  |                    |                         |
| Capital Asset Additions   | \$ 21,984,611      |                         |
| Current Year Depreciation   | <u>(3,235,691)</u> | 18,748,920              |
| Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.  |                    |                         |
|   |                    | (693,868)               |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.  |                    |                         |
| Interest Receivable   | (95,815)           |                         |
| Permissive Sales Tax  | 226,860            |                         |
| Due from Other Governments  | 455,349            |                         |
| Delinquent Property Taxes   | 237,570            |                         |
| Special Assessments   | (98,236)           |                         |
| Charges for Services  | <u>50,253</u>      | 775,981                 |
| Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.   |                    |                         |
| General Obligation Bonds  | 1,277,722          |                         |
| Revenue Bonds   | 510,000            |                         |
| Special Assessment Bonds  | 41,201             |                         |
| Capital Lease   | <u>4,397</u>       | 1,833,320               |
| Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.   |                    |                         |
| Revenue Bonds   |                    | (17,410,000)            |
| In the statement of activities, interest is accrued on outstanding bonds, and bond premiums are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.   |                    |                         |
| Accrued Interest Payable  | (61,739)           |                         |
| Amortization of Premium on Bonds (net)  | <u>14,361</u>      | (47,378)                |
| Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.   |                    |                         |
|   |                    | 2,893,539               |
| Except for amount reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.   |                    |                         |
|   |                    | (4,730,933)             |
| The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. |                    |                         |
|   |                    | 1,143,115               |
| Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.  |                    |                         |
| Compensated Absences  |                    | <u>(417,607) *</u>      |
| <i>Change in Net Position of Governmental Activities</i>  | \$                 | <u><u>3,807,882</u></u> |

\* net of internal service fund portion of \$542

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2016*

|   | Budgeted Amounts |                 | Actual        | Variance with<br>Final Budget |
|---|------------------|-----------------|---------------|-------------------------------|
|   | Original         | Final           |               |                               |
| <b>Revenues</b>                                     |                  |                 |               |                               |
| Property Taxes                                      | \$ 4,099,119     | \$ 4,099,119    | \$ 4,152,247  | \$ 53,128                     |
| Permissive Sales Taxes                              | 16,112,300       | 16,112,300      | 15,916,597    | (195,703)                     |
| Special Assessments                                 | 0                | 0               | 8,000         | 8,000                         |
| Charges for Services                                | 4,454,424        | 4,498,286       | 4,273,442     | (224,844)                     |
| Licenses and Permits                                | 690,296          | 690,296         | 755,066       | 64,770                        |
| Fines and Forfeitures                               | 300,057          | 300,057         | 319,804       | 19,747                        |
| Intergovernmental                                   | 3,052,010        | 3,052,010       | 3,084,400     | 32,390                        |
| Interest  | 637,015          | 637,015         | 722,524       | 85,509                        |
| Contributions and Donations                         | 0                | 0               | 2,000,000     | 2,000,000                     |
| Other   | 1,185,826        | 1,119,719       | 1,052,533     | (67,186)                      |
| <i>Total Revenues</i>                               | 30,531,047       | 30,508,802      | 32,284,613    | 1,775,811                     |
| <b>Expenditures</b>                                 |                  |                 |               |                               |
| Current:  |                  |                 |               |                               |
| General Government                                  |                  |                 |               |                               |
| Legislative and Executive                           | 12,689,813       | 12,793,237      | 11,197,629    | 1,595,608                     |
| Judicial  | 6,676,790        | 6,680,875       | 6,342,875     | 338,000                       |
| Public Safety                                       | 9,535,202        | 9,670,210       | 9,219,794     | 450,416                       |
| Public Works  | 76,434           | 76,804          | 70,201        | 6,603                         |
| Health  | 4,288            | 4,288           | 3,737         | 551                           |
| Human Services                                      | 1,046,882        | 1,006,258       | 785,029       | 221,229                       |
| Capital Outlay                                      | 17,845,504       | 18,029,504      | 17,272,798    | 756,706                       |
| Debt Service:                                       |                  |                 |               |                               |
| Principal Retirement                                | 514,397          | 514,397         | 514,397       | 0                             |
| Interest and Fiscal Charges                         | 589,591          | 589,591         | 526,286       | 63,305                        |
| Bond Issuance Costs                                 | 0                | 0               | 203,287       | (203,287)                     |
| <i>Total Expenditures</i>                           | 48,978,901       | 49,365,164      | 46,136,033    | 3,229,131                     |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (18,447,854)     | (18,856,362)    | (13,851,420)  | 5,004,942                     |
| <b>Other Financing Sources (Uses)</b>               |                  |                 |               |                               |
| Proceeds from Sale of Assets                        | 28,522           | 28,522          | 23,408        | (5,114)                       |
| Issuance of Notes                                   | 0                | 0               | 17,410,000    | 17,410,000                    |
| Advances In   | 1,739,313        | 1,739,313       | 1,739,313     | 0                             |
| Advances Out  | (790,000)        | (790,000)       | (790,000)     | 0                             |
| Transfers In  | 118,399          | 118,399         | 118,399       | 0                             |
| Transfers Out                                       | (2,037,064)      | (3,543,736)     | (2,040,785)   | 1,502,951                     |
| <i>Total Other Financing Sources (Uses)</i>         | (940,830)        | (2,447,502)     | 16,460,335    | 18,907,837                    |
| <i>Net Change in Fund Balance</i>                   | (19,388,684)     | (21,303,864)    | 2,608,915     | 23,912,779                    |
| <i>Fund Balance Beginning of Year</i>               | 9,005,170        | 9,005,170       | 9,005,170     | 0                             |
| Prior Year Encumbrances Appropriated                | 1,582,179        | 1,582,179       | 1,582,179     | 0                             |
| <i>Fund Balance End of Year</i>                     | \$ (8,801,335)   | \$ (10,716,515) | \$ 13,196,264 | \$ 23,912,779                 |

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Developmental Disabilities Fund  
For the Year Ended December 31, 2016*

|   | Budgeted Amounts   |                     | Actual              | Variance with<br>Final Budget |
|---|--------------------|---------------------|---------------------|-------------------------------|
|   | Original           | Final               |                     |                               |
| <b>Revenues</b>                                     |                    |                     |                     |                               |
| Property Taxes                                      | \$ 4,625,800       | \$ 4,625,800        | \$ 4,491,936        | \$ (133,864)                  |
| Charges for Services                                | 80,676             | 80,676              | 55,079              | (25,597)                      |
| Intergovernmental                                   | 2,443,523          | 2,588,542           | 2,554,494           | (34,048)                      |
| Interest  | 70                 | 70                  | 570                 | 500                           |
| Other   | 84,153             | 84,153              | 242,265             | 158,112                       |
| <i>Total Revenues</i>                               | <u>7,234,222</u>   | <u>7,379,241</u>    | <u>7,344,344</u>    | <u>(34,897)</u>               |
| <b>Expenditures</b>                                 |                    |                     |                     |                               |
| Current:  |                    |                     |                     |                               |
| Public Health                                       | 12,078,129         | 12,092,629          | 8,996,100           | 3,096,529                     |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(4,843,907)</u> | <u>(4,713,388)</u>  | <u>(1,651,756)</u>  | <u>3,061,632</u>              |
| <b>Other Financing Sources (Uses)</b>               |                    |                     |                     |                               |
| Proceeds from Sale of Capital Assets                | 2,500              | 2,500               | 54,951              | 52,451                        |
| Transfers In  | 0                  | 7,500               | 0                   | (7,500)                       |
| <i>Total Other Financing Sources (Uses)</i>         | <u>2,500</u>       | <u>10,000</u>       | <u>54,951</u>       | <u>44,951</u>                 |
| <i>Net Change in Fund Balance</i>                   | (4,841,407)        | (4,703,388)         | (1,596,805)         | 3,106,583                     |
| <i>Fund Balance Beginning of Year</i>               | 4,943,251          | 4,943,251           | 4,943,251           | 0                             |
| Prior Year Encumbrances Appropriated                | 830,250            | 830,250             | 830,250             | 0                             |
| <i>Fund Balance End of Year</i>                     | <u>\$ 932,094</u>  | <u>\$ 1,070,113</u> | <u>\$ 4,176,696</u> | <u>\$ 3,106,583</u>           |

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2016**

|  | Enterprise Funds     |                      |                       |                     |                      | Governmental<br>Activities |
|--|----------------------|----------------------|-----------------------|---------------------|----------------------|----------------------------|
|  | Sewer                | Water                | Landfill              | Care<br>Facility    | Total<br>Enterprise  | Internal<br>Service        |
| <b>Assets</b>  |                      |                      |                       |                     |                      |                            |
| <i>Current Assets:</i>                                     |                      |                      |                       |                     |                      |                            |
| Equity in Pooled Cash and Investments                      | \$ 8,430,201         | \$ 2,575,167         | \$ 11,495,728         | \$ 505,013          | \$ 23,006,109        | \$ 2,444,157               |
| Accounts Receivable  | 1,615,899            | 1,509,479            | 744,869               | 613,659             | 4,483,906            | 0                          |
| Special Assessments Receivable                             | 117,490              | 0                    | 0                     | 0                   | 117,490              | 0                          |
| Interfund Receivable                                       | 2,727                | 2,458                | 0                     | 0                   | 5,185                | 0                          |
| Prepaid Items  | 0                    | 0                    | 0                     | 0                   | 0                    | 407,589                    |
| Materials and Supplies Inventory                           | 64,783               | 125,292              | 17,783                | 35,685              | 243,543              | 0                          |
| <i>Total Current Assets</i>                                | <u>10,231,100</u>    | <u>4,212,396</u>     | <u>12,258,380</u>     | <u>1,154,357</u>    | <u>27,856,233</u>    | <u>2,851,746</u>           |
| <i>Non-Current Assets:</i>                                 |                      |                      |                       |                     |                      |                            |
| Special Assessments Receivable                             | 286,461              | 0                    | 0                     | 0                   | 286,461              | 0                          |
| Non-Depreciable Capital Assets                             | 8,517,660            | 151,923              | 1,308,052             | 105,476             | 10,083,111           | 0                          |
| Depreciable Capital Assets, Net                            | 53,237,062           | 47,993,941           | 4,532,458             | 1,613,812           | 107,377,273          | 0                          |
| <i>Total Non-Current Assets</i>                            | <u>62,041,183</u>    | <u>48,145,864</u>    | <u>5,840,510</u>      | <u>1,719,288</u>    | <u>117,746,845</u>   | <u>0</u>                   |
| <i>Total Assets</i>  | <u>72,272,283</u>    | <u>52,358,260</u>    | <u>18,098,890</u>     | <u>2,873,645</u>    | <u>145,603,078</u>   | <u>2,851,746</u>           |
| <b>Deferred Outflows of Resources</b>                      |                      |                      |                       |                     |                      |                            |
| Deferred Charges on Refunding Pension                      | 41,954               | 39,275               | 851,504               | 0                   | 932,733              | 0                          |
|  | 527,724              | 409,737              | 305,910               | 1,545,816           | 2,789,187            | 0                          |
| <i>Total Deferred Outflows of Resources</i>                | <u>569,678</u>       | <u>449,012</u>       | <u>1,157,414</u>      | <u>1,545,816</u>    | <u>3,721,920</u>     | <u>0</u>                   |
| <b>Liabilities</b>   |                      |                      |                       |                     |                      |                            |
| <i>Current Liabilities:</i>                                |                      |                      |                       |                     |                      |                            |
| Accounts Payable   | 74,825               | 40,120               | 155,376               | 204,658             | 474,979              | 0                          |
| Accrued Wages  | 20,003               | 15,756               | 11,963                | 65,696              | 113,418              | 472                        |
| Contracts Payable  | 838,544              | 4,624                | 0                     | 0                   | 843,168              | 0                          |
| Retainage Payable  | 288,075              | 0                    | 0                     | 0                   | 288,075              | 0                          |
| Due to Other Governments                                   | 203,588              | 435,243              | 5,045                 | 10,141              | 654,017              | 75                         |
| Interfund Payable  | 390,000              | 400,000              | 26,367                | 813,994             | 1,630,361            | 500,000                    |
| Accrued Interest Payable                                   | 49,713               | 18,768               | 72,207                | 0                   | 140,688              | 0                          |
| Claims Payable   | 0                    | 0                    | 0                     | 0                   | 0                    | 575,292                    |
| Compensated Absences Payable                               | 56,602               | 24,325               | 11,398                | 62,387              | 154,712              | 1,253                      |
| Notes Payable  | 3,700,000            | 0                    | 0                     | 0                   | 3,700,000            | 0                          |
| OPWC Loans Payable   | 2,280                | 0                    | 0                     | 0                   | 2,280                | 0                          |
| OWDA Loans Payable   | 1,030,945            | 721,192              | 0                     | 0                   | 1,752,137            | 0                          |
| General Obligation Bonds Payable                           | 321,922              | 409,280              | 1,404,583             | 0                   | 2,135,785            | 0                          |
| Special Assessments Bonds Payable                          | 89,050               | 0                    | 0                     | 0                   | 89,050               | 0                          |
| <i>Total Current Liabilities</i>                           | <u>7,065,547</u>     | <u>2,069,308</u>     | <u>1,686,939</u>      | <u>1,156,876</u>    | <u>11,978,670</u>    | <u>1,077,092</u>           |
| <i>Long-Term Liabilities:</i>                              |                      |                      |                       |                     |                      |                            |
| Claims Payable   | 0                    | 0                    | 0                     | 0                   | 0                    | 978,335                    |
| Compensated Absences Payable - Net of Current Portion      | 99,616               | 31,375               | 29,986                | 69,526              | 230,503              | 0                          |
| OPWC Loans Payable - Net of Current Portion                | 2,281                | 0                    | 0                     | 0                   | 2,281                | 0                          |
| OWDA Loans Payable - Net of Current Portion                | 30,059,751           | 17,842,163           | 0                     | 0                   | 47,901,914           | 0                          |
| General Obligation Bonds Payable - Net of Current Portion  | 1,069,346            | 1,211,143            | 10,341,877            | 0                   | 12,622,366           | 0                          |
| Revenue Bonds Payable - Net of Current Portion             | 3,303,196            | 0                    | 0                     | 0                   | 3,303,196            | 0                          |
| Special Assessments Bonds Payable - Net of Current Portion | 370,756              | 0                    | 0                     | 0                   | 370,756              | 0                          |
| Landfill Closure and Postclosure Costs Payable             | 0                    | 0                    | 8,647,611             | 0                   | 8,647,611            | 0                          |
| Net Pension Liability (See Note 13)                        | 1,339,548            | 1,040,057            | 776,505               | 3,923,818           | 7,079,928            | 0                          |
| <i>Total Long-Term Liabilities</i>                         | <u>36,244,494</u>    | <u>20,124,738</u>    | <u>19,795,979</u>     | <u>3,993,344</u>    | <u>80,158,555</u>    | <u>978,335</u>             |
| <i>Total Liabilities</i>                                   | <u>43,310,041</u>    | <u>22,194,046</u>    | <u>21,482,918</u>     | <u>5,150,220</u>    | <u>92,137,225</u>    | <u>2,055,427</u>           |
| <b>Deferred Inflows of Resources</b>                       |                      |                      |                       |                     |                      |                            |
| Pension  | 25,883               | 20,096               | 15,004                | 75,816              | 136,799              | 0                          |
| <b>Net Position</b>  |                      |                      |                       |                     |                      |                            |
| Net Investment in Capital Assets Unrestricted              | 24,374,221           | 27,962,086           | (5,905,950)           | 1,719,288           | 48,149,645           | 0                          |
|  | 5,131,816            | 2,631,044            | 3,664,332             | (2,525,863)         | 8,901,329            | 796,319                    |
| <i>Total Net Position</i>                                  | <u>\$ 29,506,037</u> | <u>\$ 30,593,130</u> | <u>\$ (2,241,618)</u> | <u>\$ (806,575)</u> | <u>\$ 57,050,974</u> | <u>\$ 796,319</u>          |

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Revenues, Expenses and Changes in Fund Net Position*  
*Proprietary Funds*  
*For the Year Ended December 31, 2016*

|   | Enterprise Funds     |                      |                       |                     |                      | Governmental Activities |
|---|----------------------|----------------------|-----------------------|---------------------|----------------------|-------------------------|
|   | Sewer                | Water                | Landfill              | Care Facility       | Total Enterprise     | Internal Service        |
| <b>Operating Revenues</b>                                       |                      |                      |                       |                     |                      |                         |
| Charges for Services  | \$ 7,933,920         | \$ 8,838,286         | \$ 6,542,044          | \$ 8,332,305        | \$ 31,646,555        | \$ 9,401,250            |
| Other   | 277,398              | 88,241               | 4,996                 | 8,221               | 378,856              | 58,064                  |
| <i>Total Operating Revenues</i>                                 | <u>8,211,318</u>     | <u>8,926,527</u>     | <u>6,547,040</u>      | <u>8,340,526</u>    | <u>32,025,411</u>    | <u>9,459,314</u>        |
| <b>Operating Expenses</b>                                       |                      |                      |                       |                     |                      |                         |
| Personal Services   | 1,674,330            | 1,062,147            | 865,378               | 4,164,352           | 7,766,207            | 41,004                  |
| Contractual Services  | 3,098,948            | 4,116,470            | 2,072,905             | 3,302,542           | 12,590,865           | 582,030                 |
| Materials and Supplies  | 492,081              | 445,030              | 447,637               | 592,280             | 1,977,028            | 454,245                 |
| Claims  | 0                    | 0                    | 0                     | 0                   | 0                    | 7,130,719               |
| Closure and Postclosure Costs                                   | 0                    | 0                    | 760,773               | 0                   | 760,773              | 0                       |
| Depreciation  | 2,479,769            | 1,687,293            | 488,671               | 111,640             | 4,767,373            | 0                       |
| Other   | 0                    | 0                    | 26,367                | 3,994               | 30,361               | 826                     |
| <i>Total Operating Expenses</i>                                 | <u>7,745,128</u>     | <u>7,310,940</u>     | <u>4,661,731</u>      | <u>8,174,808</u>    | <u>27,892,607</u>    | <u>8,208,824</u>        |
| <i>Operating Income (Loss)</i>                                  | <u>466,190</u>       | <u>1,615,587</u>     | <u>1,885,309</u>      | <u>165,718</u>      | <u>4,132,804</u>     | <u>1,250,490</u>        |
| <b>Non-Operating Revenues (Expense)</b>                         |                      |                      |                       |                     |                      |                         |
| Interest  | 16,647               | 3,122                | 0                     | 0                   | 19,769               | 0                       |
| Loss on Sale of Capital Assets                                  | (371,485)            | 0                    | 0                     | 0                   | (371,485)            | 0                       |
| Other Non-Operating Revenues                                    | 0                    | 0                    | 17,367                | 0                   | 17,367               | 0                       |
| Premium on Debt Issued  | 35,594               | 0                    | 0                     | 0                   | 35,594               | 0                       |
| Interest and Fiscal Charges                                     | (1,378,388)          | (794,956)            | (506,611)             | (98)                | (2,680,053)          | 0                       |
| <i>Total Non-Operating Revenues (Expense)</i>                   | <u>(1,697,632)</u>   | <u>(791,834)</u>     | <u>(489,244)</u>      | <u>(98)</u>         | <u>(2,978,808)</u>   | <u>0</u>                |
| <i>Income (Loss) Before Capital Contributions and Transfers</i> | <u>(1,231,442)</u>   | <u>823,753</u>       | <u>1,396,065</u>      | <u>165,620</u>      | <u>1,153,996</u>     | <u>1,250,490</u>        |
| Capital Contributions   | 3,906,001            | 0                    | 0                     | 0                   | 3,906,001            | 0                       |
| Transfers In  | 109,215              | 0                    | 0                     | 0                   | 109,215              | 4,631                   |
| <i>Change in Net Position</i>                                   | <u>2,783,774</u>     | <u>823,753</u>       | <u>1,396,065</u>      | <u>165,620</u>      | <u>5,169,212</u>     | <u>1,255,121</u>        |
| <i>Net Position Beginning of Year</i>                           | <u>26,722,263</u>    | <u>29,769,377</u>    | <u>(3,637,683)</u>    | <u>(972,195)</u>    | <u>51,881,762</u>    | <u>(458,802)</u>        |
| <i>Net Position End of Year</i>                                 | <u>\$ 29,506,037</u> | <u>\$ 30,593,130</u> | <u>\$ (2,241,618)</u> | <u>\$ (806,575)</u> | <u>\$ 57,050,974</u> | <u>\$ 796,319</u>       |

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2016**

|  | Enterprise Funds    |                     |                      |                   |                      | Governmental<br>Activities |
|--|---------------------|---------------------|----------------------|-------------------|----------------------|----------------------------|
|  | Sewer               | Water               | Landfill             | Care<br>Facility  | Total<br>Enterprise  | Internal<br>Service        |
| <b>Cash Flows from Operating Activities</b>  |                     |                     |                      |                   |                      |                            |
| Cash Received from Customers   | \$ 7,737,848        | \$ 8,569,947        | \$ 6,425,858         | \$ 8,102,403      | \$ 30,836,056        | \$ 0                       |
| Cash Received from Transactions with Other Funds   | 0                   | 0                   | 0                    | 0                 | 0                    | 9,591,302                  |
| Cash Received from Other Revenues  | 277,398             | 88,241              | 4,996                | 8,221             | 378,856              | 58,064                     |
| Cash Payments for Contractual and Other Services   | (3,505,122)         | (5,008,460)         | (2,575,077)          | (3,902,593)       | (14,991,252)         | (1,702,875)                |
| Cash Payments to Employees for Services and Benefits   | (1,459,399)         | (1,087,679)         | (821,138)            | (4,129,836)       | (7,498,052)          | (41,535)                   |
| Cash Payments for Claims   | 0                   | 0                   | 0                    | 0                 | 0                    | (7,110,988)                |
| <i>Net Cash Provided by (Used for) Operating Activities</i>  | <u>3,050,725</u>    | <u>2,562,049</u>    | <u>3,034,639</u>     | <u>78,195</u>     | <u>8,725,608</u>     | <u>793,968</u>             |
| <b>Cash Flows from Noncapital Financing Activities</b>   |                     |                     |                      |                   |                      |                            |
| Other Non-Operating Revenues   | 0                   | 0                   | 17,367               | 0                 | 17,367               | 0                          |
| Transfers In   | 0                   | 0                   | 0                    | 0                 | 0                    | 4,631                      |
| <i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>                                   | <u>0</u>            | <u>0</u>            | <u>17,367</u>        | <u>0</u>          | <u>17,367</u>        | <u>4,631</u>               |
| <b>Cash Flows from Capital and Related Financing Activities</b>  |                     |                     |                      |                   |                      |                            |
| Capital Grants   | 3,715,845           | 0                   | 0                    | 0                 | 3,715,845            | 0                          |
| Proceeds of Revenue Bonds  | 3,303,196           | 0                   | 0                    | 0                 | 3,303,196            | 0                          |
| Proceeds of Bond Anticipation Notes  | 3,700,000           | 0                   | 0                    | 0                 | 3,700,000            | 0                          |
| Premium on Debt Issued   | 35,594              | 0                   | 0                    | 0                 | 35,594               | 0                          |
| Acquisition of Capital Assets  | (7,721,269)         | (69,749)            | (660,895)            | (25,240)          | (8,477,153)          | 0                          |
| Principal Payments on General Obligation Bonds   | (344,657)           | (665,994)           | (1,356,657)          | 0                 | (2,367,308)          | 0                          |
| Principal Payments on Special Assessment Bonds   | (84,769)            | 0                   | 0                    | 0                 | (84,769)             | 0                          |
| Principal Payments on OWDA Loans   | (990,916)           | (725,077)           | 0                    | 0                 | (1,715,993)          | 0                          |
| Principal Payments on OPWC Loans   | (6,407)             | 0                   | 0                    | 0                 | (6,407)              | 0                          |
| Principal Payments on Capital Leases   | 0                   | 0                   | (70,458)             | (3,424)           | (73,882)             | 0                          |
| Interest Payments on Debt and Leases   | (1,355,118)         | (805,058)           | (432,017)            | (98)              | (2,592,291)          | 0                          |
| Transfers in for Debt Payments   | 109,215             | 0                   | 0                    | 0                 | 109,215              | 0                          |
| <i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>                          | <u>360,714</u>      | <u>(2,265,878)</u>  | <u>(2,520,027)</u>   | <u>(28,762)</u>   | <u>(4,453,953)</u>   | <u>0</u>                   |
| <b>Cash Flows from Investing Activities</b>  |                     |                     |                      |                   |                      |                            |
| Interest   | 16,647              | 3,122               | 0                    | 0                 | 19,769               | 0                          |
| <i>Net Increase (Decrease) in Cash and Investments</i>   | <u>3,428,086</u>    | <u>299,293</u>      | <u>531,979</u>       | <u>49,433</u>     | <u>4,308,791</u>     | <u>798,599</u>             |
| <i>Cash and Investments Beginning of Year</i>  | <u>5,002,115</u>    | <u>2,275,874</u>    | <u>10,963,749</u>    | <u>455,580</u>    | <u>18,697,318</u>    | <u>1,645,558</u>           |
| <i>Cash and Investments End of Year</i>  | <u>\$ 8,430,201</u> | <u>\$ 2,575,167</u> | <u>\$ 11,495,728</u> | <u>\$ 505,013</u> | <u>\$ 23,006,109</u> | <u>\$ 2,444,157</u>        |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b> |                     |                     |                      |                   |                      |                            |
| Operating Income (Loss)  | \$ 466,190          | \$ 1,615,587        | \$ 1,885,309         | \$ 165,718        | \$ 4,132,804         | \$ 1,250,490               |
| Adjustments:   |                     |                     |                      |                   |                      |                            |
| Depreciation   | 2,479,769           | 1,687,293           | 488,671              | 111,640           | 4,767,373            | 0                          |
| (Increase) Decrease in Assets and Deferred Outflows:   |                     |                     |                      |                   |                      |                            |
| Accounts Receivable  | (221,819)           | (269,400)           | (117,430)            | (229,902)         | (838,551)            | 0                          |
| Due from Other Governments   | 18,399              | 0                   | 0                    | 0                 | 18,399               | 0                          |
| Materials and Supplies Inventory   | (5,075)             | (873)               | 0                    | 12,272            | 6,324                | 0                          |
| Interfund Receivable   | 2,638               | 1,061               | 1,244                | 0                 | 4,943                | 190,052                    |
| Special Assessments Receivable   | 4,710               | 0                   | 0                    | 0                 | 4,710                | 0                          |
| Materials and Supplies Inventory   | 0                   | 0                   | (7,244)              | 0                 | (7,244)              | 0                          |
| Prepays  | 0                   | 0                   | 0                    | 0                 | 0                    | (407,589)                  |
| Deferred Outflows - Pension  | (385,303)           | (267,316)           | (210,962)            | (1,023,603)       | (1,887,184)          | 0                          |

*(continued)*

See accompanying notes to the basic financial statements.



**Erie County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2016

|   | Enterprise Funds    |                     |                     |                  |                     | Governmental<br>Activities |
|---|---------------------|---------------------|---------------------|------------------|---------------------|----------------------------|
|   | Sewer               | Water               | Landfill            | Care<br>Facility | Total<br>Enterprise | Internal<br>Service        |
| Increase (Decrease) in Liabilities and Deferred Inflows:    |                     |                     |                     |                  |                     |                            |
| Accounts Payable  | (48,987)            | (39,443)            | 28,827              | 2,505            | (57,098)            | 0                          |
| Accrued Wages   | 4,885               | 4,067               | 3,123               | 19,830           | 31,905              | 11                         |
| Contracts Payable   | 749,419             | 4,624               | 0                   | 0                | 754,043             | 0                          |
| Retainage Payable   | 288,075             | 0                   | 0                   | 0                | 288,075             | 0                          |
| Due to Other Governments                                    | 20,790              | (404,018)           | (29,844)            | 3,101            | (409,971)           | (258,185)                  |
| Due to External Parties                                     | 0                   | (2,328)             | (3,591)             | 0                | (5,919)             | 0                          |
| Interfund Payable   | (918,315)           | (4,922)             | (16,316)            | (21,655)         | (961,208)           | 0                          |
| Compensated Absences Payable                                | 38,666              | (13,688)            | (265)               | 4,066            | 28,779              | (542)                      |
| Deferred Inflows - Pension                                  | 11,920              | 6,133               | 5,696               | 24,619           | 48,368              | 0                          |
| Net Pension Liability                                       | 544,763             | 245,272             | 246,648             | 1,009,604        | 2,046,287           | 0                          |
| Closure/Postclosure Costs Payable                           | 0                   | 0                   | 760,773             | 0                | 760,773             | 0                          |
| Claims Payable  | 0                   | 0                   | 0                   | 0                | 0                   | 19,731                     |
| <i>Net Cash Provided by (Used For) Operating Activities</i> | <u>\$ 3,050,725</u> | <u>\$ 2,562,049</u> | <u>\$ 3,034,639</u> | <u>\$ 78,195</u> | <u>\$ 8,725,608</u> | <u>\$ 793,968</u>          |

**Noncash Capital Financing Activities:**

As of December 31, 2016, the sewer fund received capital assets from governmental activities in the amount of \$190,156.

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2016*

|  | Private Purpose<br>Trust | Agency Funds          |
|--|--------------------------|-----------------------|
| <b>Assets</b>                                    |                          |                       |
| Equity in Pooled Cash and Investments            | \$ 54,882                | \$ 12,328,320         |
| Cash and Cash Equivalents in Segregated Accounts | 0                        | 2,767,584             |
| Taxes Receivable                                 | 0                        | 138,680,812           |
| Other Local Taxes Receivable                     | 0                        | 665,172               |
| Special Assessments Receivable                   | 0                        | 4,081,221             |
| Due from Other Governments                       | 0                        | 2,925,706             |
|  | <u>54,882</u>            | <u>161,448,815</u>    |
| <i>Total Assets</i>                              | <u>54,882</u>            | <u>\$ 161,448,815</u> |
| <b>Liabilities</b>                               |                          |                       |
| Due to External Parties                          | 0                        | \$ 829,204            |
| Due to Other Governments                         | 0                        | 141,288,917           |
| Undistributed Monies                             | 0                        | 19,330,694            |
|  | <u>0</u>                 | <u>191,448,115</u>    |
| <i>Total Liabilities</i>                         | <u>0</u>                 | <u>\$ 191,448,115</u> |
| <b>Net Position</b>                              |                          |                       |
| Held in Trust for Others                         | <u>54,882</u>            |                       |
| <i>Total Net Position</i>                        | <u>\$ 54,882</u>         |                       |

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Fiduciary Fund*  
*For the Year Ended December 31, 2016*

|                                       | Private Purpose<br>Trust |
|---------------------------------------|--------------------------|
| <b>Additions</b>                      |                          |
| Interest                              | \$ 513                   |
| <b>Deductions</b>                     | 0                        |
| <i>Change in Net Position</i>         | 513                      |
| <i>Net Position Beginning of Year</i> | 54,369                   |
| <i>Net Position End of Year</i>       | \$ 54,882                |

See accompanying notes to the basic financial statements.

*This page intentionally left blank*

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**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.

***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.

***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 and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County. There were no component units of Erie County in 2016.

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

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

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

The County participates in two joint ventures, a jointly governed organization, and an insurance pool. These organizations are presented in Notes 20, 21, and 22 to the basic financial statements. These organizations are:

Erie-Ottawa Mental Health and Recovery Board (MHRB)  
Regional Airport Authority  
Clearwater Council of Governments  
County Risk Sharing Authority, Inc. (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. Following are the more significant of the County's accounting policies.

***Basis of Presentation***

The County's basic financial statements consist of government-wide financial statements, including a statement of net position 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 position 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.

The statement of net position 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.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

***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 and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

***Proprietary Funds*** Proprietary fund reporting focuses on the determination of operating income, changes in net position, 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 Fund* - 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 Fund* - 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.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

*Internal Service Funds* - The internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County's internal service funds account for workers' compensation premiums charged to each County department and for the activities of the self-insurance program for employee medical benefits.

*Fiduciary Funds* Fiduciary fund reporting focuses on net position and changes in net position. 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.

***Measurement Focus***

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

***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 and deferred inflows of resources 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. 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, 2016*

---

***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 outflows and deferred inflows of resources, 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.

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met because these amounts have not yet been earned.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding and for pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 13.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, pension, and unavailable revenue. Property taxes and payment in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance fiscal year 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, sales taxes, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 13).

***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.

***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.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

***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 Investments.”

Cash and cash equivalents that are held separately with Clearwater Council of Governments are recorded as “Cash and Cash Equivalents with Fiscal Agent.” Cash and cash equivalents that are held separately within departments of the County, and not included in the County treasury, are recorded as “Cash and Cash Equivalents in Segregated Accounts.” Cash and cash equivalents held in trust for payments related to construction of the sports complex are recorded as “Cash and Cash Equivalents with Trustee.”

During 2016, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, municipal securities, commercial paper, money market, 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 or current share price.

STAR Ohio (the State Treasury Asset Reserve of 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 has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, Certain External Investment Pools and Pool Participants. The City measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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 2016 was \$582,088, which includes \$519,070 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.

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2016, 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.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

***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.

***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.

***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 position 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 position 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 acquisition values on the date donated. The County maintains a capitalization threshold of ten 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<br/>Activities</u> | <u>Business-Type<br/>Activities</u> |
|----------------------------|------------------------------------|-------------------------------------|
| Land Improvements          | 20 - 30 Years                      | 5 - 40 Years                        |
| Buildings and Improvements | 30 - 50 Years                      | 50 Years                            |
| Roads and Bridges          | 20 - 100 Years                     | N/A                                 |
| Sewer and Water Lines      | N/A                                | 40 - 80 Years                       |
| Equipment                  | 5 - 30 Years                       | 5 - 30 Years                        |
| Vehicles                   | 4 - 15 Years                       | 8 Years                             |

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

***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 position, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as “Internal Balances.”

***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.

***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, claims and judgements, compensated absences and net pension liability 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, revenue bonds, special assessment bonds, capital leases, and claims are recognized as liabilities on the governmental fund financial statements when due.

***Unamortized Bond Premiums***

Premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of bonds payable.

***Net Position***

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes miscellaneous governmental activities. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

***Fund Balance***

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

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

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

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

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

*Assigned* - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established and assigned by the County Commissioners. Fund balance policy of the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned amounts to cover a gap between estimated resources and appropriations in the 2017 budget, for various capital improvements, for debt retirement, and other miscellaneous purposes.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

*Unassigned* - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

***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.

***Capital Contributions***

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction. In the government-wide financial statements, capital contributions are recorded as capital grants and contributions. In 2016, the business-type activities received capital contributions in the amount of \$190,156 from governmental activities and \$3,715,845 from outside sources. Governmental activities received \$2,000,000 from Cedar Point Park, LLC and \$504,731 from other outside sources.

***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.

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.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

***Pension***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the pension plans, and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

***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.

***Implementation of New Accounting Principles***

For the year ended December 31, 2016, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68 as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also clarifies the application of certain provisions of GASB Statements 67 and 68. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the County.

GASB Statement No. 76 reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the County.

GASB Statement No. 78 amends the scope of GASB Statement No. 68 to exclude certain multiple-employer defined benefit pension plans provided to employees of state and local governments on the basis that obtaining the measurements and other information required by GASB Statement No. 68 was not feasible. The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the County.



**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for fiscal year 2016. The County incorporated the corresponding GASB 79 guidance into their fiscal year 2016 financial statements; however, there was no effect on beginning net position/fund balance.

**Note 3 - Fund Balance**

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

| Fund Balance                          | General<br>Fund  | Developmental<br>Disabilities<br>Fund | Other<br>Governmental<br>Funds | Total             |
|---------------------------------------|------------------|---------------------------------------|--------------------------------|-------------------|
| <u>Nonspendable:</u>                  |                  |                                       |                                |                   |
| Unclaimed Monies                      | \$ 316,407       | \$ 0                                  | \$ 0                           | \$ 316,407        |
| Inventory for Consumption             | 219,894          | 4,650                                 | 162,254                        | 386,798           |
| Prepays                               | 129,759          | 0                                     | 0                              | 129,759           |
| Interfund Receivable                  | 1,310,000        | 0                                     | 0                              | 1,310,000         |
| Total Nonspendable                    | <u>1,976,060</u> | <u>4,650</u>                          | <u>162,254</u>                 | <u>2,142,964</u>  |
| <u>Restricted for:</u>                |                  |                                       |                                |                   |
| Developmental Disabilities Operations | 0                | 6,655,547                             | 0                              | 6,655,547         |
| Bond Retirement                       | 0                | 0                                     | 1,713,302                      | 1,713,302         |
| Capital Improvements                  | 0                | 0                                     | 841,456                        | 841,456           |
| Ditch Maintenance                     | 0                | 0                                     | 359,370                        | 359,370           |
| Job and Family Services Operations    | 0                | 0                                     | 855,918                        | 855,918           |
| Children's Services                   | 0                | 0                                     | 210,236                        | 210,236           |
| Child Support Enforcement             | 0                | 0                                     | 1,034,057                      | 1,034,057         |
| Dog and Kennel Operations             | 0                | 0                                     | 192,610                        | 192,610           |
| Real Estate Assessment                | 0                | 0                                     | 555,645                        | 555,645           |
| Road and Bridge Repair/Improvement    | 0                | 0                                     | 1,244,932                      | 1,244,932         |
| Delinquent Tax Collections            | 0                | 0                                     | 263,138                        | 263,138           |
| Economic Development and Rehab        | 0                | 0                                     | 23,621                         | 23,621            |
| Tax Abatements                        | 0                | 0                                     | 8,619                          | 8,619             |
| Court Operations                      | 0                | 0                                     | 2,419,284                      | 2,419,284         |
| Juvenile Corrections                  | 0                | 0                                     | 707,293                        | 707,293           |
| Sheriff Operations                    | 0                | 0                                     | 1,019,477                      | 1,019,477         |
| Emergency Management                  | 0                | 0                                     | 301,620                        | 301,620           |
| Crime Victims Assistance              | 0                | 0                                     | 29,148                         | 29,148            |
| Senior Citizens                       | 0                | 0                                     | 87,105                         | 87,105            |
| Landfill                              | 0                | 0                                     | 1,488,906                      | 1,488,906         |
| Law Library Operations                | 0                | 0                                     | 384,817                        | 384,817           |
| Tourism and Promotion                 | 0                | 0                                     | 2,311,782                      | 2,311,782         |
| Total Restricted                      | <u>0</u>         | <u>6,655,547</u>                      | <u>16,052,336</u>              | <u>22,707,883</u> |

*(continued)*

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

| Fund Balance                           | General<br>Fund      | Developmental<br>Disabilities<br>Fund | Other<br>Governmental<br>Funds | Total                |
|--|----------------------|---------------------------------------|--------------------------------|----------------------|
| <u>Committed to:</u>                   |                      |                                       |                                |                      |
| Road and Bridge Repair/Improvement     | 0                    | 0                                     | 600,000                        | 600,000              |
| Future Severance Payments              | 417,807              | 0                                     | 0                              | 417,807              |
| Board of Elections Capital Improvement | 0                    | 0                                     | 300,000                        | 300,000              |
| <b>Total Committed</b>                 | <b>417,807</b>       | <b>0</b>                              | <b>900,000</b>                 | <b>1,317,807</b>     |
| <u>Assigned for:</u>                   |                      |                                       |                                |                      |
| Capital Improvements                   | 1,569,128            | 0                                     | 0                              | 1,569,128            |
| Sheriff Operations                     | 2,837                | 0                                     | 0                              | 2,837                |
| Land Acquisitions                      | 2,000                | 0                                     | 0                              | 2,000                |
| Debt Retirement                        | 0                    | 0                                     | 1,357,953                      | 1,357,953            |
| <u>Encumbrances:</u>                   |                      |                                       |                                |                      |
| <u>General Government:</u>             |                      |                                       |                                |                      |
| Legislative and Executive              | 362,872              | 0                                     | 0                              | 362,872              |
| Judicial                               | 56,101               | 0                                     | 0                              | 56,101               |
| Public Safety                          | 140,659              | 0                                     | 0                              | 140,659              |
| Human Services                         | 53,253               | 0                                     | 0                              | 53,253               |
| Subsequent Year Appropriations         | 34,040               | 0                                     | 0                              | 34,040               |
| <b>Total Assigned</b>                  | <b>2,220,890</b>     | <b>0</b>                              | <b>1,357,953</b>               | <b>3,578,843</b>     |
| Unassigned (Deficit)                   | 10,989,023           | 0                                     | (313,556) *                    | 10,675,467           |
| <b>Total Fund Balance (Deficit)</b>    | <b>\$ 15,603,780</b> | <b>\$ 6,660,197</b>                   | <b>\$ 18,158,987</b>           | <b>\$ 40,422,964</b> |

\* Fund balances at December 31, 2016 included individual fund deficits of \$309,394 and \$4,162 in community development block grant and highway safety funds, respectively.

Deficits in the proprietary funds are as follows:

| <u>Fund Type/Fund</u>         | <u>Deficit</u> |
|-------------------------------|----------------|
| <i>Enterprise Funds</i>       |                |
| Landfill                      | 2,241,618      |
| Care Facility                 | 806,575        |
| <i>Internal Service Funds</i> |                |
| Employee Self-Insurance       | 256,924        |

The deficits in these funds resulted from adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and will provide transfers when cash is required, not when accruals occur.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

---

**Note 4 - 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 special revenue fund 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 GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than a restriction, commitment or assignment of fund balance (GAAP).
4. Some funds are included in the general fund (GAAP), but have separate legally adopted budgets (budget).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and major special revenue fund:

| <b>Net Change in Fund Balance</b>       |                     |  |
|---|---------------------|--|
|   | <u>General Fund</u> | <u>Developmental<br/>Disabilities Fund</u> |
| GAAP Basis                              | \$ 653,858          | \$ (288,840)                               |
| Net Adjustment for Revenue Accruals     | 3,813,991           | 55,407                                     |
| Net Adjustment for Expenditure Accruals | 340,237             | (23,289)                                   |
| Funds Budgeted Elsewhere **             | (1,129,223)         | 0  |
| Adjustment for Encumbrances             | (1,069,948)         | (1,340,083)                                |
| Budget Basis                            | \$ 2,608,915        | \$ (1,596,805)                             |

\*\* As part of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, certain funds that are legally budgeted in separate funds are considered part of the general fund on a GAAP basis. This includes the certificate of title administration fund.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**Note 5 - 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, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to 25 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;

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

- 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.

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.

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned to it. Protection of the County's cash and deposits is provided by the Federal Deposit Insurance Corporation, as well as qualified securities pledged by the institution holding the assets. By law, financial institutions must collateralize all uninsured public deposits. The face value of the pooled collateral must equal at least 105 percent of uninsured public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

**Cash with Fiscal Agent:** The County has \$1,134,953 in cash in agency funds which is included in the balance sheet of the County as "Cash and Cash Equivalents with Fiscal Agents."

**Cash with Trustee:** The County has \$2,539,145 in unspent proceeds from revenue bonds and donations which is included in the balance sheet of the County as "Cash and Cash Equivalents with Trustee."

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

**Cash in Segregated Accounts:** The County has \$2,767,584 in segregated cash for agency funds which is included in statement of fiduciary net position of the County as “Cash and Cash Equivalents in Segregated Accounts.”

**Cash on Hand** - At December 31, 2016 the County had \$183,901 in undeposited cash on hand, which is included in the balance sheet of the County as part of “Equity in Pooled Cash and Investments.”

**Deposits** - At year-end, the carrying amount of the County’s deposits was \$11,982,099 and the bank balance was \$14,311,551. Of the bank balance:

1. \$500,000 was covered by Federal depository insurance, by collateral held by the County, or by collateral held by the County’s agent in the name of the County; and
2. \$13,811,551 was exposed to custodial credit risk as previously described. Although the securities were held by the pledging financial institutions’ trust department in the County’s name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

The County’s investments at year end were as follows:

| S&P<br>Global<br>Ratings | Investment                         | Measurement<br>Amount | Investment Maturities<br>(in months) |                     |                     | % Total       |
|--------------------------|------------------------------------|-----------------------|--------------------------------------|---------------------|---------------------|---------------|
|                          |                                    |                       | Less than 12                         | 13 - 36             | More than 36        |               |
| AAAm                     | STAR Ohio                          | \$20,610,296          | \$20,610,296                         | \$ 0                | \$ 0                | 33.6%         |
| ***                      | Negotiable Certificates of Deposit | 8,168,527             | 2,736,010                            | 3,172,542           | 2,259,975           | 13.3%         |
|                          | U.S. Agency Notes:                 |                       |                                      |                     |                     |               |
| AA+                      | Federal Home Loan Bank             | 739,913               | 0                                    | 0                   | 739,913             | 1.2%          |
| AA+                      | Federal Home Loan Mortgage         | 23,006,489            | 1,248,888                            | 9,998,172           | 11,759,429          | 37.4%         |
| AA+                      | Federal National Mortgage Assn.    | 4,882,138             | 0                                    | 2,584,686           | 2,297,452           | 7.9%          |
| AA                       | Ohio Subdivision Securities        | 997,530               | 0                                    | 997,530             | 0                   | 1.6%          |
| AA-                      | Commercial Paper                   | 2,984,784             | 999,520                              | 1,985,264           | 0                   | 4.9%          |
| AAAm                     | First American Money Market        | 85,541                | 85,541                               | 0                   | 0                   | 0.1%          |
|                          |                                    | <u>\$61,475,218</u>   | <u>\$25,680,255</u>                  | <u>\$18,738,194</u> | <u>\$17,056,769</u> | <u>100.0%</u> |
| ***                      | Fully insured under FDIC           |                       |                                      |                     |                     |               |

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County’s recurring fair value measurements as of December 31, 2016. As discussed further in Note 2, STAR Ohio is reported at its share price. All other investments of the County are valued using quoted market prices (Level 1 inputs).

**Interest Rate Risk** - 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.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2016, is 52 days.

**Credit Risk** - The credit risk of the County’s investments is in the table above. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

**Custodial Credit Risk** - For an investment, custodial risk is that risk that, in the event of the failure of the counterparty, the County will no longer be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County’s investment in repurchase agreements is collateralized by underlying securities pledged by the investment’s counterparty, not in the name of the County. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

**Concentration of Credit Risk** - The County places no limit on the amount it may invest in any one issuer. The investment percentages are listed in the table.

**Note 6 – Receivables**

Receivables at December 31, 2016, consisted of accounts (e.g., billings for user charged services, including unbilled charges); permissive sales 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 \$113,903, will not be received within one year. Special assessments receivable, in the amount of \$286,461, will not be received within one year. As of December 31, 2016, delinquent special assessments were \$22,832.

Notes receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The notes have an annual interest rate of 1 percent to 5 percent and are repaid over periods ranging from five to ten years. A summary of the changes in notes receivable during 2016 follows:

|                      | Balance<br>1/1/2016 | New<br>Loans | Repayments | Total      |
|----------------------|---------------------|--------------|------------|------------|
| Developmental Rotary | \$ 197,725          | \$ 0         | \$ 26,634  | \$ 171,091 |

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**Note 7 - 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 8 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2016 represent the collection of 2015 taxes. Real property taxes received in 2015 were levied after October 1, 2014, on the assessed values as of January 1, 2015, 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 2016 represent the collection of 2015 taxes. Public utility real and tangible personal property taxes received in 2016 became a lien on December 31, 2013, were levied after October 1, 2015, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while on a modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2016, was \$6.90 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2016 property tax receipts were based are as follows:



**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

| <u>Category</u>       | <u>Assessed Value</u>   |
|-----------------------|-------------------------|
| Residential           | \$ 1,401,854,020        |
| Agriculture           | 125,792,810             |
| Commercial/Industrial | 420,429,390             |
| Public Utility        |                         |
| Real                  | 13,108,970              |
| Personal              | <u>94,671,810</u>       |
| Total                 | <u>\$ 2,055,857,000</u> |

**Note 9 - Payment in Lieu of Taxes**

In accordance with the agreements related to the tax increment financing district, the 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.

*This space intentionally left blank*

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

**Note 10 - Capital Assets**

A summary of changes in capital assets during 2016 follows:

|  | Balance<br>1/1/16   | Additions           | Reductions            | Balance<br>12/31/16 |
|--|---------------------|---------------------|-----------------------|---------------------|
| <b>Governmental Activities</b>                     |                     |                     |                       |                     |
| <i>Capital Assets Not Being Depreciated</i>        |                     |                     |                       |                     |
| Land   | \$ 2,559,784        | \$ 0                | \$ 0                  | \$ 2,559,784        |
| Construction in Progress                           | 999,806             | 19,466,183          | (1,065,156)           | 19,400,833          |
| <i>Total Capital Assets Not Being Depreciated</i>  | <u>3,559,590</u>    | <u>19,466,183</u>   | <u>(1,065,156)</u>    | <u>21,960,617</u>   |
| <i>Capital Assets Being Depreciated</i>            |                     |                     |                       |                     |
| Land Improvements                                  | 1,831,255           | 21,044              | 0                     | 1,852,299           |
| Buildings and Improvements                         | 49,434,189          | 954,387             | (1,230,124)           | 49,158,452          |
| Roads and Bridges                                  | 43,939,724          | 1,546,075           | (906,982)             | 44,578,817          |
| Equipment  | 8,534,007           | 587,313             | (109,490)             | 9,011,830           |
| Vehicles   | 4,289,131           | 474,765             | (352,977)             | 4,410,919           |
| <i>Total Capital Assets Being Depreciated</i>      | <u>108,028,306</u>  | <u>3,583,584</u>    | <u>(2,599,573)</u>    | <u>109,012,317</u>  |
| <i>Accumulated Depreciation</i>                    |                     |                     |                       |                     |
| Land Improvements                                  | (756,041)           | (71,258)            | 0                     | (827,299)           |
| Buildings and Improvements                         | (20,478,721)        | (1,042,646)         | 695,741               | (20,825,626)        |
| Roads and Bridges                                  | (18,806,754)        | (1,263,957)         | 840,250               | (19,230,461)        |
| Equipment  | (5,843,998)         | (523,666)           | 62,383                | (6,305,281)         |
| Vehicles   | (3,028,428)         | (334,164)           | 307,331               | (3,055,261)         |
| <i>Total Accumulated Depreciation</i>              | <u>(48,913,942)</u> | <u>(3,235,691)</u>  | <u>1,905,705</u>      | <u>(50,243,928)</u> |
| <i>Total Capital Assets Being Depreciated, Net</i> | <u>59,114,364</u>   | <u>347,893</u>      | <u>(693,868)</u>      | <u>58,768,389</u>   |
| <b>Governmental Activities Capital Assets, Net</b> | <u>\$62,673,954</u> | <u>\$19,814,076</u> | <u>\$ (1,759,024)</u> | <u>\$80,729,006</u> |

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

|   | Balance<br>1/1/16     | Additions           | Reductions          | Balance<br>12/31/16   |
|---|-----------------------|---------------------|---------------------|-----------------------|
| <b>Business-Type Activities</b>                     |                       |                     |                     |                       |
| <i>Capital Assets Not Being Depreciated</i>         |                       |                     |                     |                       |
| Land  | \$ 2,443,275          | \$ 0                | \$ 0                | \$ 2,443,275          |
| Construction in Progress                            | 834,080               | 7,403,201           | (597,445)           | 7,639,836             |
| <i>Total Capital Assets Not Being Depreciated</i>   | <u>3,277,355</u>      | <u>7,403,201</u>    | <u>(597,445)</u>    | <u>10,083,111</u>     |
| <i>Capital Assets Being Depreciated</i>             |                       |                     |                     |                       |
| Land Improvements                                   | 7,513,816             | 54,900              | (97,423)            | 7,471,293             |
| Buildings and Improvements                          | 34,576,307            | 559,326             | (300,001)           | 34,835,632            |
| Sewer and Water Lines                               | 147,989,853           | 190,156             | (18,484)            | 148,161,525           |
| Equipment   | 9,090,465             | 669,885             | (435,357)           | 9,324,993             |
| Vehicles  | 1,503,683             | 387,286             | (258,146)           | 1,632,823             |
| <i>Total Capital Assets Being Depreciated</i>       | <u>200,674,124</u>    | <u>1,861,553</u>    | <u>(1,109,411)</u>  | <u>201,426,266</u>    |
| <i>Accumulated Depreciation</i>                     |                       |                     |                     |                       |
| Land Improvements                                   | (4,941,828)           | (237,125)           | 32,466              | (5,146,487)           |
| Buildings and Improvements                          | (19,451,380)          | (694,477)           | 140,984             | (20,004,873)          |
| Sewer and Water Lines                               | (58,241,258)          | (3,314,416)         | 4,622               | (61,551,052)          |
| Equipment   | (6,228,691)           | (413,492)           | 301,711             | (6,340,472)           |
| Vehicles  | (1,156,389)           | (107,867)           | 258,147             | (1,006,109)           |
| <i>Total Accumulated Depreciation</i>               | <u>(90,019,546)</u>   | <u>(4,767,377)</u>  | <u>737,930</u>      | <u>(94,048,993)</u>   |
| <i>Total Capital Assets Being Depreciated, Net</i>  | <u>110,654,578</u>    | <u>(2,905,824)</u>  | <u>(371,481)</u>    | <u>107,377,273</u>    |
| <b>Business-Type Activities Capital Assets, Net</b> | <u>\$ 113,931,933</u> | <u>\$ 4,497,377</u> | <u>\$ (968,926)</u> | <u>\$ 117,460,384</u> |

Depreciation expense was charged to governmental activities as follows:

|                            | <u>Depreciation</u> |
|----------------------------|---------------------|
| General Government         |                     |
| Legislative and Executive  | \$ 1,151,830        |
| Judicial                   | 139,421             |
| Public Safety              | 343,640             |
| Public Works               | 1,461,303           |
| Health                     | 107,867             |
| Human Services             | 27,820              |
| Economic Development       | 3,810               |
| Total Depreciation Expense | <u>\$ 3,235,691</u> |

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

**Note 11 - Interfund Balances and Transfers**

***Interfund Balances***

The account balances reported in the fund financial statements for “interfund receivable” and “interfund payable” as of December 31, 2016 are as follows:

| Interfund Payable     | Interfund Receivable |                       |                 |                 |                     |
|-----------------------|----------------------|-----------------------|-----------------|-----------------|---------------------|
|                       | General Fund         | Nonmajor Governmental | Sewer           | Water           | Total               |
| General Fund          | \$ 0                 | \$ 0                  | \$ 1,191        | \$ 0            | \$ 1,191            |
| Nonmajor Governmental | 436,704              | 0                     | 0               | 0               | 436,704             |
| Sewer                 | 390,000              | 0                     | 0               | 0               | 390,000             |
| Water                 | 400,000              | 0                     | 0               | 0               | 400,000             |
| Landfill              | 0                    | 26,367                | 0               | 0               | 26,367              |
| Care Facility         | 810,000              | 0                     | 1,536           | 2,458           | 813,994             |
| Internal Service      | 500,000              | 0                     | 0               | 0               | 500,000             |
| <b>Total</b>          | <b>\$ 2,536,704</b>  | <b>\$ 26,367</b>      | <b>\$ 2,727</b> | <b>\$ 2,458</b> | <b>\$ 2,568,256</b> |

Interfund receivables and payables can result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, or (3) payments between funds are made. The interfund balances are expected to be paid within one year.

***Interfund Transfers***

| Transfers Out         | Transfers In          |                   |                  |                     |
|-----------------------|-----------------------|-------------------|------------------|---------------------|
|                       | Nonmajor Governmental | Sewer             | Internal Service | Total               |
| General Fund          | \$ 2,036,154          | \$ 0              | \$ 4,631         | \$ 2,040,785        |
| Nonmajor Governmental | 200,000               | 109,215           | 0                | 309,215             |
| <b>Total</b>          | <b>\$ 2,236,154</b>   | <b>\$ 109,215</b> | <b>\$ 4,631</b>  | <b>\$ 2,350,000</b> |

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

The motor vehicle and gasoline tax fund transferred to the motor vehicle and gasoline tax construction fund for improvement projects and the special assessment bond fund transferred to the sewer fund to pay special assessment debt. Capital assets in the amount of \$190,156 were transferred from governmental activities to the sewer fund.

**Note 12 - Risk Management**

***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 \$22,682 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2016, 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 estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Of the total liability of \$22,682, \$2,520 is expected to be paid within one year. The changes in the claims liability for 2016 and 2015 were:

|      | <u>Balance</u><br>January 1 | <u>Current</u><br>Year Claims | <u>Claim</u><br>Payments | <u>Balance</u><br>December 31 |
|------|-----------------------------|-------------------------------|--------------------------|-------------------------------|
| 2015 | \$ 38,030                   | \$ 25,814                     | \$ 43,060                | \$ 20,784                     |
| 2016 | \$ 20,784                   | \$ 1,898                      | \$ 0                     | \$ 22,682                     |

***Medical Insurance Program***

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

All funds of the County, except the Board of Developmental Disabilities and the Mental Health and Recovery Board, participate in the program and make payments to the Employee Self-Insurance Fund based on actuarial estimates of the amounts needed to pay prior- and current year claims. Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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, 2016, was estimated by a third party administrator at \$1,530,945. Of this amount, \$572,772 is expected to be paid within one year. The changes in the claims liability for 2016 and 2015 were:

|      | Balance<br>January 1 | Current<br>Year Claims | Claim<br>Payments | Balance<br>December 31 |
|------|----------------------|------------------------|-------------------|------------------------|
| 2015 | \$ 1,092,432         | \$ 7,991,821           | \$ 7,571,141      | \$ 1,513,112           |
| 2016 | \$ 1,513,112         | \$ 7,128,821           | \$ 7,110,988      | \$ 1,530,945           |

***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 2016, the County contracted for the following coverage:

|  |              |
|--|--------------|
| General Liability                      | \$ 1,000,000 |
| Excess Liability                       | 9,000,000    |
| Medical Professional Liability         | 3,000,000    |
| Law Enforcement Professional Liability | 1,000,000    |
| Cyber Liability                        | 1,000,000    |
| Automobile Liability                   | 1,000,000    |
| Uninsured Motorists Liability          | 250,000      |
| Building and Contents                  | 191,723,926  |
| Flood and Earthquake                   | 100,000,000  |
| Comprehensive Boiler and Machinery     | 100,000,000  |

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

**Note 13 - Defined Benefit Pension Plans**

***Net Pension Liability***

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *due to other governments* on both the accrual and modified accrual bases of accounting.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

| <b>Group A</b>  | <b>Group B</b>  | <b>Group C</b>  |
|---|---|---|
| Eligible to retire prior to<br>January 7, 2013 or five years<br>after January 7, 2013   | 20 years of service credit prior to<br>January 7, 2013 or eligible to retire<br>ten years after January 7, 2013                       | Members not in other Groups<br>and members hired on or after<br>January 7, 2013   |
| <b>State and Local</b>  | <b>State and Local</b>  | <b>State and Local</b>  |
| <b>Age and Service Requirements:</b><br>Age 60 with 60 months of service credit<br>or Age 55 with 25 years of service credit          | <b>Age and Service Requirements:</b><br>Age 60 with 60 months of service credit<br>or Age 55 with 25 years of service credit          | <b>Age and Service Requirements:</b><br>Age 57 with 25 years of service credit<br>or Age 62 with 5 years of service credit            |
| <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 30 years and 2.5%<br>for service years in excess of 30 | <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 30 years and 2.5%<br>for service years in excess of 30 | <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 35 years and 2.5%<br>for service years in excess of 35 |
| <b>Public Safety</b>  | <b>Public Safety</b>  | <b>Public Safety</b>  |
| <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 52 with 15 years of service credit           | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 52 with 15 years of service credit           | <b>Age and Service Requirements:</b><br>Age 52 with 25 years of service credit<br>or Age 56 with 15 years of service credit           |
| <b>Law Enforcement</b>  | <b>Law Enforcement</b>  | <b>Law Enforcement</b>  |
| <b>Age and Service Requirements:</b><br>Age 52 with 15 years of service credit  | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 52 with 15 years of service credit           | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 56 with 15 years of service credit           |
| <b>Public Safety and Law Enforcement</b>  | <b>Public Safety and Law Enforcement</b>  | <b>Public Safety and Law Enforcement</b>  |
| <b>Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 | <b>Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 | <b>Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 |

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.



**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

|  | <u>State<br/>and Local</u> | <u>Public<br/>Safety</u> | <u>Law<br/>Enforcement</u> |
|--|----------------------------|--------------------------|----------------------------|
| <b>2016 Statutory Maximum Contribution Rates</b> |                            |                          |                            |
| Employer   | 14.00 %                    | 18.10 %                  | 18.10 %                    |
| Employee   | 10.00 %                    | *                        | **                         |
| <b>2016 Actual Contribution Rates</b>            |                            |                          |                            |
| Employer:  |                            |                          |                            |
| Pension  | 12.00 %                    | 16.10 %                  | 16.10 %                    |
| Post-employment Health Care Benefits             | 2.00                       | 2.00                     | 2.00                       |
| Total Employer                                   | <u>14.00 %</u>             | <u>18.10 %</u>           | <u>18.10 %</u>             |
| Employee   | <u>10.00 %</u>             | <u>12.00 %</u>           | <u>13.00 %</u>             |

\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$3,539,652 for 2016. Of this amount, \$317,390 is reported as due to other governments.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

|  | <u>OPERS<br/>Traditional Plan</u> |
|--|-----------------------------------|
| Proportionate Share of the Net Pension Liability | \$ 38,786,551                     |
| Proportion of the Net Pension Liability          | 0.22392453%                       |
| Pension Expense                                  | \$ 5,584,516                      |

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

|  | OPERS<br>Traditional Plan |
|--|---------------------------|
| <b>Deferred Outflows of Resources</b>                      |                           |
| Net Difference between Projected and Actual                |                           |
| Earnings on Pension Plan Investments                       | \$ 11,400,822             |
| Changes in Proportionate Share                             | 339,758                   |
| County Contributions Subsequent<br>to the Measurement Date | 3,539,652                 |
| Total Deferred Outflows of Resources                       | \$ 15,280,232             |
| <br><b>Deferred Inflows of Resources</b>                   |                           |
| Differences between Expected and<br>Actual Experience      | \$ 749,430                |
| Total Deferred Inflows of Resources                        | \$ 749,430                |

\$3,539,652 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

|                          | OPERS<br>Traditional Plan |
|--------------------------|---------------------------|
| Year Ending December 31: |                           |
| 2017                     | \$ 2,650,236              |
| 2018                     | 2,832,535                 |
| 2019                     | 2,928,371                 |
| 2020                     | 2,580,008                 |
|                          | \$ 10,991,150             |

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

| <b>Actuarial Information</b>                 | <b>Traditional Pension Plan</b>   |
|--|---|
| Wage Inflation                               | 3.75 percent  |
| Future Salary Increases, including inflation | 4.25 percent to 10.05 percent, including wage inflation at 3.75 percent |
| COLA or Ad Hoc COLA                          | 3.00 percent, simple  |
| Investment Rate of Return                    | 8.00 percent  |
| Actuarial Cost Method                        | Individual Entry Age  |

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.40 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

| <u>Asset Class</u>     | <u>Target<br/>Allocation</u> | <u>Weighted Average Long-Term<br/>Expected Real Rate of Return<br/>(Arithmetic)</u> |
|------------------------|------------------------------|---|
| Fixed Income           | 23.00 %                      | 2.31 %  |
| Domestic Equities      | 20.70                        | 5.84  |
| Real Estate            | 10.00                        | 4.25  |
| Private Equity         | 10.00                        | 9.25  |
| International Equities | 18.30                        | 7.40  |
| Other Investments      | 18.00                        | 4.59  |
| Total                  | <u>100.00 %</u>              | <u>5.27 %</u>   |

**Discount Rate** The discount rate used to measure the total pension liability was eight percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of eight percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (seven percent) or one-percentage-point higher (nine percent) than the current rate:

|  | <u>1% Decrease<br/>(7.00%)</u> | <u>Current<br/>Discount Rate<br/>(8.00%)</u> | <u>1% Increase<br/>(9.00%)</u> |
|--|--------------------------------|--|--------------------------------|
| County's proportionate share of the net pension liability: | \$ 61,796,453                  | 38,786,551                                   | \$ 19,378,429                  |

***Changes between Measurement Date and Report Date***

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

**Note 14 – Post-Employment Benefits**

***Ohio Public Employees Retirement System***

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

OPERS maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR details.

The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible benefit recipients. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 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 the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.0 percent of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2016 as recommended by OPERS' actuary. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2016 was 4.0 percent.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were \$573,141, \$540,073 and \$523,824, respectively. For 2016, 91 percent has been contributed with the balance being reported as due to other governments. The full amount has been contributed for 2015 and 2014.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

**Note 15 - 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 employees, deputies, sergeants, and lieutenants are paid for 50 percent of accumulated unused sick leave and corrections officers, communications officers, and secretaries are paid for one-fourth of the value of their accumulated unused sick leave upon retirement or separation 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 16 - Long-Term Obligations**

The original issue date, maturity date, interest rate and original issuance amount for each of the County's long-term obligations follows:

|                                       | Fund         | Original Issue<br>Date | Maturity<br>Date | Interest<br>Rate | Original Issue<br>Amount | Type of<br>Bond |
|---------------------------------------|--------------|------------------------|------------------|------------------|--------------------------|-----------------|
| <b>General Obligation Bonds</b>       |              |                        |                  |                  |                          |                 |
| Perkins Township Rehab                | Sewer        | 2002                   | 2022             | 2.00-5.375%      | \$ 685,000               | Serial          |
| Various Purpose Series 1993 Refunding | Water        | 2004                   | 2016             | 2.00-3.75%       | 2,480,000                | Serial          |
| <u>2007 Refunding</u>                 |              |                        |                  |                  |                          |                 |
| <b><u>Governmental Activities</u></b> |              |                        |                  |                  |                          |                 |
| Public Infrastructure I               | Governmental | 2007                   | 2020             | 4.00-5.00%       | 7,200,000                | Serial          |
| Public Infrastructure II              | Governmental | 2007                   | 2024             | 2.00% - 4.375%   | 1,514,999                | Serial          |
| Public Infrastructure II              | Governmental | 2007                   | 2031             | 4.375 - 4.5%     | 1,070,000                | Term            |
| Courthouse Improvement                | Governmental | 2007                   | 2017             | 4.00-5.00%       | 1,000,000                | Serial          |
| Building Construction                 | Governmental | 2007                   | 2024             | 4.00-5.00%       | 545,000                  | Serial          |
| Building Construction                 | Governmental | 2007                   | 2027             | 4.375-4.5%       | 145,000                  | Term            |
| <b><u>Governmental Activities</u></b> |              |                        |                  |                  |                          |                 |
| Various Purpose Series 1999           | Sewer        | 2007                   | 2019             | 4.00-5.00%       | 1,715,259                | Serial          |
| Various Purpose Series 1999           | Water        | 2007                   | 2019             | 4.00-5.00%       | 809,741                  | Serial          |
| Various Purpose Series 1999           | Landfill     | 2007                   | 2024             | 4.00-5.00%       | 3,920,000                | Serial          |
| Various Purpose Series 1999           | Landfill     | 2007                   | 2027             | 4.375 - 4.5%     | 1,050,000                | Term            |
| Various Purpose Series 2000           | Sewer        | 2007                   | 2020             | 4.00-5.00%       | 101,165                  | Serial          |
| Various Purpose Series 2000           | Water        | 2007                   | 2020             | 4.00-5.00%       | 953,789                  | Serial          |
| Various Purpose Series 2000           | Landfill     | 2007                   | 2020             | 4.00-5.00%       | 1,185,146                | Serial          |
| Various Purpose Series 2001           | Sewer        | 2007                   | 2021             | 4.00-5.00%       | 733,897                  | Serial          |
| Various Purpose Series 2001           | Water        | 2007                   | 2021             | 4.00-5.00%       | 1,254,108                | Term            |
| Various Purpose Series 2001           | Landfill     | 2007                   | 2021             | 4.00-5.00%       | 1,879,346                | Serial          |
| <u>2009 Refunding</u>                 |              |                        |                  |                  |                          |                 |
| <b><u>Governmental Activities</u></b> |              |                        |                  |                  |                          |                 |
| Various Purpose 1998                  | Governmental | 2009                   | 2019             | 2.00-2.875%      | 3,931,097                | Serial          |
| Various Purpose Series 1997           | Water        | 2009                   | 2017             | 2.00-3.50%       | 265,650                  | Serial          |
| Various Purpose Series 1998           | Water        | 2009                   | 2018             | 2.00-3.50%       | 301,020                  | Serial          |
| Billings Road                         | Water        | 2009                   | 2016             | 2.00-2.875%      | 280,000                  | Serial          |
| Cleveland East                        | Sewer        | 2009                   | 2016             | 2.00-2.875%      | 255,000                  | Serial          |

*(continued)*

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

| Fund                                       | Original Issue Date | Maturity Date | Interest Rate | Original Issue Amount | Type of Bond |        |
|--|---------------------|---------------|---------------|-----------------------|--------------|--------|
| <b>General Obligation Bonds</b>            |                     |               |               |                       |              |        |
| <u>2011 Refunding</u>                      |                     |               |               |                       |              |        |
| Garbage and Refuse Series 2004             | Landfill            | 2011          | 2027          | 2.00-2.85%            | 8,850,000    | Serial |
| 2011 Public Infrastructure                 | Governmental        | 2011          | 2018          | 4.00-4.5%             | 435,000      | Serial |
| 2011 Public Infrastructure                 | Governmental        | 2011          | 2040          | 4.375-4.5%            | 1,765,000    | Term   |
| 2012 Public Infrastructure                 | Governmental        | 2012          | 2039          | 5.25%                 | 1,610,000    | Serial |
| <b>Revenue Bonds</b>                       |                     |               |               |                       |              |        |
| 2015 Kroger TIF                            | Governmental        | 2015          | 2046          | 2.38%                 | 2,800,000    |        |
| 2016 Sports Park                           | Governmental        | 2016          | 2035          | 3.85%                 | 17,410,000   |        |
| 2016 Sewer Improvement Series 2016A        | Sewer               | 2016          | 2055          | 1.875%                | 3,035,000    |        |
| 2016 Sewer Improvement Series 2016B        | Sewer               | 2016          | 2055          | 1.875%                | 643,000 *    |        |
| <b>Special Assessment Bonds</b>            |                     |               |               |                       |              |        |
| Joppa Road                                 | Governmental        | 1996          | 2016          | 3.375%                | 64,000       |        |
| <u>2007 Refunding</u>                      |                     |               |               |                       |              |        |
| Chappel Creek                              | Sewer               | 2007          | 2021          | 4.00-5.00%            | 822,649      |        |
| <u>2009 Refunding</u>                      |                     |               |               |                       |              |        |
| Parker Road                                | Governmental        | 2009          | 2027          | 2.20-2.875%           | 155,000      |        |
| Maple Avenue                               | Governmental        | 2009          | 2027          | 2.00-3.125%           | 49,350       |        |
| Kneisel Road                               | Governmental        | 2009          | 2027          | 2.00-3.50%            | 122,883      |        |
| <b>OPWC Loans</b>                          |                     |               |               |                       |              |        |
| Cleveland Road Pump Station                | Sewer               | 1996          | 2016          | 0.00%                 | 73,905       |        |
| Stoney Ridge Pump Station                  | Sewer               | 1998          | 2018          | 0.00%                 | 91,202       |        |
| <b>OWDA Loans</b>                          |                     |               |               |                       |              |        |
| Sanitary Sewer Rehabilitation Hinde/Maple  | Sewer               | 2002          | 2033          | 4.34%                 | 949,566      |        |
| State Route 4 Sewer Extension              | Sewer               | 2003          | 2033          | 4.28%                 | 3,219,566    |        |
| "A" Street Sewer Rehabilitation            | Sewer               | 2004          | 2035          | 4.16%                 | 1,481,971    |        |
| Sewer Rehabilitation                       | Sewer               | 2004          | 2036          | 4.10%                 | 1,134,297    |        |
| Huron Basin WWTP Improvements              | Sewer               | 2005          | 2016          | 4.00%                 | 287,392      |        |
| Sanitary Sewer & Pump Station Elimination  | Sewer               | 2005          | 2036          | 3.99%                 | 377,587      |        |
| Sewer Extension                            | Sewer               | 2005          | 2036          | 4.00%                 | 3,666,129    |        |
| Pump Station Improvements                  | Sewer               | 2005          | 2031          | 3.79%                 | 1,367,458    |        |
| Huron Basin WWTP Headworks Improvements    | Sewer               | 2006          | 2037          | 3.99%                 | 7,369,471    |        |
| Sulpher Brook SAS Rehab-Phase 1            | Sewer               | 2006          | 2037          | 4.09%                 | 1,311,779    |        |
| Sandusky WWTP Improvements Phase I         | Sewer               | 2007          | 2036          | 3.62%                 | 9,096,016    |        |
| Sulpher Brook to Kob Ditch Diversion Sewer | Sewer               | 2008          | 2040          | 4.28%                 | 2,417,000    |        |
| Sandusky WWTP Improvements                 | Sewer               | 2008          | 2041          | 4.27%                 | 7,130,556    |        |
| Water System Expansion 2001                | Water               | 2001          | 2033          | 4.74%                 | 5,575,695    |        |
| Water System Expansion 2001                | Water               | 2002          | 2033          | 4.65%                 | 5,317,996    |        |
| Water Booster Station                      | Water               | 2002          | 2033          | 4.70%                 | 749,868      |        |
| Water Main Extensions Contract 3           | Water               | 2002          | 2034          | 4.34%                 | 3,883,647    |        |
| Water District "B" Contract 4              | Water               | 2003          | 2035          | 4.28%                 | 3,514,926    |        |
| Elevated Storage Tanks                     | Water               | 2004          | 2036          | 4.56%                 | 3,142,343    |        |
| SCADA System                               | Water               | 2004          | 2016          | 4.56%                 | 572,082      |        |
| Perkins Ave Water Main Loop                | Water               | 2005          | 2026          | 3.99%                 | 451,975      |        |
| Berlin Heights Booster Station             | Water               | 2005          | 2021          | 3.75%                 | 341,893      |        |
| Water System Expansion                     | Water               | 2007          | 2039          | 4.11%                 | 1,933,981    |        |
| SR 60 Water Distribution Improvement       | Water               | 2008          | 2039          | 4.79%                 | 170,641      |        |

\*The total loan (project) is not yet 100% complete.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

The County's long-term obligations activity for the year ended December 31, 2016, was as follows:

|  | Balance<br>1/1/16    | Additions            | Reductions            | Balance<br>12/31/16  | Due Within<br>One Year |
|--|----------------------|----------------------|-----------------------|----------------------|------------------------|
| <b>Governmental Activities</b>           |                      |                      |                       |                      |                        |
| <i>General Obligation Bonds</i>          |                      |                      |                       |                      |                        |
| 2007 Public Infrastructure I Refunding   | \$ 3,235,000         | \$ 0                 | \$ (590,000)          | \$ 2,645,000         | \$ 615,000             |
| 2007 Public Infrastructure II Refunding  |                      |                      |                       |                      |                        |
| Serial Bonds                             | 985,000              | 0                    | (90,000)              | 895,000              | 95,000                 |
| Term Bonds                               | 1,070,000            | 0                    | 0                     | 1,070,000            | 0                      |
| 2007 Courthouse Improvements Refunding   | 235,000              | 0                    | (115,000)             | 120,000              | 120,000                |
| 2007 Building Construction Refunding     |                      |                      |                       |                      |                        |
| Serial Bonds                             | 345,000              | 0                    | (30,000)              | 315,000              | 35,000                 |
| Term Bonds                               | 145,000              | 0                    | 0                     | 145,000              | 0                      |
| 2009 Various Purpose Refunding           | 1,499,514            | 0                    | (362,722)             | 1,136,792            | 376,157                |
| 2011 Public Infrastructure               |                      |                      |                       |                      |                        |
| Serial Bonds                             | 225,000              | 0                    | (55,000)              | 170,000              | 55,000                 |
| Term Bonds                               | 1,765,000            | 0                    | 0                     | 1,765,000            | 0                      |
| 2012 Public Infrastructure               | 1,520,000            | 0                    | (35,000)              | 1,485,000            | 35,000                 |
| <i>Total General Obligation Bonds</i>    | <u>11,024,514</u>    | <u>0</u>             | <u>(1,277,722)</u>    | <u>9,746,792</u>     | <u>1,331,157</u>       |
| <i>Revenue Bonds</i>                     |                      |                      |                       |                      |                        |
| 2015 Kroger TIF                          | 2,800,000            | 0                    | 0                     | 2,800,000            | 34,941                 |
| 2016 Sports Park                         | 0                    | 17,410,000           | (510,000)             | 16,900,000           | 480,000                |
| <i>Total Revenue Bonds</i>               | <u>2,800,000</u>     | <u>17,410,000</u>    | <u>(510,000)</u>      | <u>19,700,000</u>    | <u>514,941</u>         |
| <i>Special Assessment Bonds</i>          |                      |                      |                       |                      |                        |
| 1996 Joppa Road                          | 6,000                | 0                    | (6,000)               | 0                    | 0                      |
| 2009 Refunding Parker Road               | 25,000               | 0                    | (25,000)              | 0                    | 0                      |
| 2009 Refunding 1997 Various Purpose      | 13,316               | 0                    | (6,266)               | 7,050                | 7,050                  |
| 2009 Refunding 1998 Various Purpose      | 35,589               | 0                    | (3,935)               | 31,654               | 11,958                 |
| <i>Total Special Assessment Bonds</i>    | <u>79,905</u>        | <u>0</u>             | <u>(41,201)</u>       | <u>38,704</u>        | <u>19,008</u>          |
| <i>Other Long Term Obligations</i>       |                      |                      |                       |                      |                        |
| Net Pension Liability                    | 21,459,206           | 10,247,417           | 0                     | 31,706,623           | 0                      |
| Capital Lease Obligations                | 20,501               | 0                    | (4,397)               | 16,104               | 4,909                  |
| Unamortized Bond Premiums                | 226,186              | 0                    | (14,361)              | 211,825              | 0                      |
| Compensated Absences                     | 2,750,487            | 653,773              | (236,708)             | 3,167,552            | 878,157                |
| Claims Payable                           | 1,533,896            | 7,130,719            | (7,110,988)           | 1,553,627            | 575,292                |
| <i>Total Other Long Term Obligations</i> | <u>25,990,276</u>    | <u>18,031,909</u>    | <u>(7,366,454)</u>    | <u>36,655,731</u>    | <u>1,458,358</u>       |
| <b>Total Governmental Activities</b>     | <u>\$ 39,894,695</u> | <u>\$ 35,441,909</u> | <u>\$ (9,195,377)</u> | <u>\$ 66,141,227</u> | <u>\$ 3,323,464</u>    |



**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

|  | Balance<br>1/1/16    | Additions           | Reductions            | Balance<br>12/31/16  | Due Within<br>One Year |
|--|----------------------|---------------------|-----------------------|----------------------|------------------------|
| <b>Business-Type Activities</b>            |                      |                     |                       |                      |                        |
| <i>General Obligation Bonds</i>            |                      |                     |                       |                      |                        |
| 2002 Perkins Township Rehab                | \$ 310,000           | \$ 0                | \$ (40,000)           | \$ 270,000           | \$ 40,000              |
| 2004 Refunding                             | 230,000              | 0                   | (230,000)             | 0                    | 0                      |
| 2007 Series 1999 Various Purpose Refunding | 1,120,000            | 0                   | (264,218)             | 855,782              | 275,000                |
| 2007 Series 2000 Various Purpose Refunding | 1,804,999            | 0                   | (324,915)             | 1,480,084            | 344,999                |
| 2007 Series 2001 Various Purpose Refunding | 2,635,424            | 0                   | (411,098)             | 2,224,326            | 430,950                |
| 2007 Landfill Improvement Refunding        |                      |                     |                       |                      |                        |
| Serial                                     | 2,445,000            | 0                   | (225,000)             | 2,220,000            | 235,000                |
| Term                                       | 1,050,000            | 0                   | 0                     | 1,050,000            | 0                      |
| 2009 1997 Various Purpose Refunding        | 71,684               | 0                   | (33,734)              | 37,950               | 37,950                 |
| 2009 1998 Various Purpose Refunding        | 94,899               | 0                   | (38,343)              | 56,556               | 31,886                 |
| 2009 Billings Road Refunding               | 40,000               | 0                   | (40,000)              | 0                    | 0                      |
| 2009 Cleveland East Refunding              | 35,000               | 0                   | (35,000)              | 0                    | 0                      |
| 2011 2004 Garbage and Refuse Refunding     | 7,085,000            | 0                   | (725,000)             | 6,360,000            | 740,000                |
| <i>Total General Obligation Bonds</i>      | <u>16,922,006</u>    | <u>0</u>            | <u>(2,367,308)</u>    | <u>14,554,698</u>    | <u>2,135,785</u>       |
| <i>Revenue Bonds</i>                       |                      |                     |                       |                      |                        |
| Sanitary Sewer Revenue Bond 2016A          | 0                    | 3,035,000           | 0                     | 3,035,000            | 0                      |
| Sanitary Sewer Revenue Bond 2016B          | 0                    | 268,196             | 0                     | 268,196              | 0                      |
| <i>Total Revenue Bonds</i>                 | <u>0</u>             | <u>3,303,196</u>    | <u>0</u>              | <u>3,303,196</u>     | <u>0</u>               |
| <i>Special Assessment Bonds</i>            |                      |                     |                       |                      |                        |
| 2007 Chappel Creek                         | 544,575              | 0                   | (84,769)              | 459,806              | 89,050                 |
| <i>Loans Payable</i>                       |                      |                     |                       |                      |                        |
| OWDA Loans                                 | 51,370,044           | 0                   | (1,715,993)           | 49,654,051           | 1,752,137              |
| OPWC Loans                                 | 10,968               | 0                   | (6,407)               | 4,561                | 2,280                  |
| <i>Total Loans Payable</i>                 | <u>51,381,012</u>    | <u>0</u>            | <u>(1,722,400)</u>    | <u>49,658,612</u>    | <u>1,754,417</u>       |
| <i>Net Pension Liability</i>               |                      |                     |                       |                      |                        |
| Sewer                                      | 794,785              | 544,763             | 0                     | 1,339,548            | 0                      |
| Water                                      | 794,785              | 245,272             | 0                     | 1,040,057            | 0                      |
| Landfill                                   | 529,857              | 246,648             | 0                     | 776,505              | 0                      |
| Care Facility                              | 2,914,214            | 1,009,604           | 0                     | 3,923,818            | 0                      |
| <i>Total Net Pension Liability</i>         | <u>5,033,641</u>     | <u>2,046,287</u>    | <u>0</u>              | <u>7,079,928</u>     | <u>0</u>               |
| <i>Other Long Term Obligations</i>         |                      |                     |                       |                      |                        |
| Capital Lease Obligation                   | 73,882               | 0                   | (73,882)              | 0                    | 0                      |
| Unamortized Bond Premiums                  | 248,510              | 0                   | (45,057)              | 203,453              | 0                      |
| Compensated Absences                       | 356,436              | 298,440             | (269,661)             | 385,215              | 154,712                |
| Closure/Postclosure Costs Payable          | 7,886,838            | 760,773             | 0                     | 8,647,611            | 0                      |
| <i>Total Other Long Term Obligations</i>   | <u>8,565,666</u>     | <u>1,059,213</u>    | <u>(388,600)</u>      | <u>9,236,279</u>     | <u>154,712</u>         |
| <b>Total Business-Type Activities</b>      | <u>\$ 82,446,900</u> | <u>\$ 6,408,696</u> | <u>\$ (4,563,077)</u> | <u>\$ 84,292,519</u> | <u>\$ 4,133,964</u>    |

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

*General Obligation Bonds*

All general obligation bonds are supported by the full faith and credit of Erie County. The general obligation bonds reported for business-type activities 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.

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 1999, 2000, and 2001 for Various Purposes. The refunded bonds were fully retired.

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

In 2011, the County issued refunding bonds to partially refund general obligation bonds previously issued in 2004 for Garbage and Refuse Improvements. The bonds were issued for a thirteen year period, with final maturity in 2024. The bonds will be retired through the Landfill enterprise fund. The refunding bonds were fully retired.

*Revenue Bonds*

On May 6, 2015, the County issued \$2,800,000 in revenue bonds to pay the cost of infrastructure improvements in the County for the Kroger TIF. The bonds were issued for a thirty year period with final maturity in 2046. The bonds are payable solely from payment in lieu of taxes revenues. The bonds will be paid from the TIF Bond Retirement debt service fund.

On February 19, 2016, the County issued revenue bonds to pay for the construction of the Cedar Point Sports Park. The bonds will be retired through general fund.

*Special Assessment Bonds*

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

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 2001 for Chappel Creek Sewer and Water. The refunded bonds were fully retired.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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

*Net Pension Liability*

The County pays obligations related to employee compensation from the fund benefitting from their service, which is typically general, sewer, water, landfill and care facility funds. For additional information related to the net pension liability, see Note 13 to the basic financial statements.

*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, Ditch Assessments, Job and Family Services, CSEA, Dog and Kennel, Real Estate Assessment, Motor Vehicle and Gasoline Tax, Delinquent Real Estate, Common Pleas Court Special Projects, Youth Services, Northern Ohio Juvenile Facility, Municipal Court Special Projects, Concealed Carry License, School Resource Officer, Drug Task Force, Adult Probation, Emergency Management Agency, Crime Victims Assistance, and 911 Services special revenue funds; the Sewer, Water, Landfill, and Care Facility enterprise funds; and the Employee Self-Insurance internal service fund.

*Capital Leases Payable*

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

*Claims Payable*

Insurance premiums are charged to the fund from which the employee is paid and claims are paid from the applicable internal service fund.

*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 enterprise fund.

*OWDA Loans*

The OWDA loans outstanding at December 31, 2016, 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.

OPWC and OWDA loans payable from the enterprise funds are payable solely from the gross revenues of the respective system. Annual principal and interest payments on the loans are expected to require less than 100 percent of these net revenues. The total principal remaining to be paid on the OPWC loans is \$4,651. The total principal and interest remaining to be paid on the OWDA and USDA loans is \$72,005,125 and \$4,314,853, respectively. The enterprise funds (sewer and water) paid principal and

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

interest of \$2,352,441 and \$1,530,135, respectively, for the current year. Total net revenues for the sewer and Water enterprise funds were \$2,945,959 and \$3,302,880, respectively.

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2016, were as follows:

**Governmental Activities**

| Year         | General Obligation Bonds |                     |                     | Revenue Bonds        |                     | Special Assessment Bonds |                 |
|--------------|--------------------------|---------------------|---------------------|----------------------|---------------------|--------------------------|-----------------|
|              | Principal                |                     |                     | Principal            | Interest            | Principal                | Interest        |
|              | Serial                   | Term                | Interest            |                      |                     |                          |                 |
| 2017         | \$ 1,331,157             | \$ 0                | \$ 433,158          | \$ 514,941           | \$ 717,290          | \$ 19,008                | \$ 1,380        |
| 2018         | 1,250,635                | 0                   | 375,077             | 565,875              | 697,978             | 19,696                   | 787             |
| 2019         | 1,290,000                | 0                   | 321,406             | 632,759              | 676,720             | 0                        | 0               |
| 2020         | 900,000                  | 60,000              | 263,869             | 688,879              | 652,987             | 0                        | 0               |
| 2021         | 195,000                  | 60,000              | 224,219             | 750,026              | 627,109             | 0                        | 0               |
| 2022 - 2026  | 745,000                  | 705,000             | 937,358             | 4,429,166            | 2,675,253           | 0                        | 0               |
| 2027 - 2031  | 315,000                  | 1,240,000           | 600,182             | 5,426,631            | 1,772,284           | 0                        | 0               |
| 2032 - 2036  | 425,000                  | 465,000             | 308,438             | 5,266,670            | 673,935             | 0                        | 0               |
| 2037 - 2041  | 315,000                  | 450,000             | 82,476              | 636,302              | 120,616             | 0                        | 0               |
| 2042 - 2046  | 0                        | 0                   | 0                   | 788,751              | 57,976              | 0                        | 0               |
| <b>Total</b> | <b>\$ 6,766,792</b>      | <b>\$ 2,980,000</b> | <b>\$ 3,546,183</b> | <b>\$ 19,700,000</b> | <b>\$ 8,672,148</b> | <b>\$ 38,704</b>         | <b>\$ 2,167</b> |

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2016, from the business-type activities were as follows:

**Business-Type Activities**

| Year         | General Obligation Bonds |                     |                     | Revenue Bonds *     |                     | Special Assessment Bonds |                  |
|--------------|--------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|------------------|
|              | Principal                |                     |                     | Principal           | Interest            | Principal                | Interest         |
|              | Serial                   | Term                | Interest            |                     |                     |                          |                  |
| 2017         | \$ 2,135,785             | \$ 0                | \$ 527,396          | \$ 0                | \$ 56,906           | \$ 89,050                | \$ 21,055        |
| 2018         | 2,118,190                | 0                   | 444,335             | 55,400              | 56,647              | 86,481                   | 16,603           |
| 2019         | 2,195,018                | 0                   | 360,430             | 56,400              | 55,603              | 90,762                   | 12,279           |
| 2020         | 1,965,041                | 0                   | 272,051             | 57,500              | 54,691              | 95,044                   | 7,740            |
| 2021         | 1,620,664                | 0                   | 206,899             | 58,600              | 53,458              | 98,469                   | 3,938            |
| 2022 - 2026  | 3,470,000                | 685,000             | 433,368             | 309,800             | 250,454             | 0                        | 0                |
| 2027 - 2031  | 0                        | 365,000             | 15,969              | 340,100             | 220,138             | 0                        | 0                |
| 2032 - 2036  | 0                        | 0                   | 0                   | 373,400             | 186,953             | 0                        | 0                |
| 2037 - 2041  | 0                        | 0                   | 0                   | 410,000             | 150,305             | 0                        | 0                |
| 2042 - 2046  | 0                        | 0                   | 0                   | 450,000             | 110,191             | 0                        | 0                |
| 2047 - 2051  | 0                        | 0                   | 0                   | 494,000             | 66,161              | 0                        | 0                |
| 2052 - 2055  | 0                        | 0                   | 0                   | 429,800             | 18,346              | 0                        | 0                |
| <b>Total</b> | <b>\$ 13,504,698</b>     | <b>\$ 1,050,000</b> | <b>\$ 2,260,448</b> | <b>\$ 3,035,000</b> | <b>\$ 1,279,853</b> | <b>\$ 459,806</b>        | <b>\$ 61,615</b> |

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

\* As of December 31, 2016 the sanitary sewer revenue bond 2016B has not been fully drawn down and has not been included in this schedule.

| Year         | OWDA Loans           |                      | OPWC               |
|--------------|----------------------|----------------------|--------------------|
|              | Principal            | Interest             | Loans<br>Principal |
| 2017         | \$ 1,752,137         | \$ 1,939,382         | \$ 2,280           |
| 2018         | 1,826,464            | 1,869,693            | 2,281              |
| 2019         | 1,903,962            | 1,797,044            | 0                  |
| 2020         | 1,984,773            | 1,721,304            | 0                  |
| 2021         | 2,041,206            | 1,642,344            | 0                  |
| 2022 - 2026  | 11,414,627           | 6,935,928            | 0                  |
| 2027 - 2031  | 13,857,188           | 4,476,452            | 0                  |
| 2032 - 2036  | 12,123,663           | 1,725,543            | 0                  |
| 2037 - 2041  | 2,750,031            | 243,384              | 0                  |
| <b>Total</b> | <b>\$ 49,654,051</b> | <b>\$ 22,351,074</b> | <b>\$ 4,561</b>    |

**Conduit Debt**

The County has issued hospital facilities revenue bonds (conduit debt) for the following organization:

|   | Date of Issue | Amount<br>of Issue   | Amount<br>Outstanding<br>12/31/16 |
|---|---------------|----------------------|-----------------------------------|
| Firelands Regional Medical Center, Series 2012A | 8/15/2012     | \$ 59,890,000        | \$ 52,040,000                     |
| Firelands Regional Medical Center, Series 2012B | 8/15/2012     | 10,000,000           | 8,380,000                         |
|   |               | <u>\$ 69,890,000</u> | <u>\$ 60,420,000</u>              |

The County is not obligated in any way to pay debt and related charges on hospital facilities revenue bonds from any of its funds, and therefore, they have been excluded entirely from the County's debt presentation. There has not been, and there is not currently, any condition of default under the bonds or the related financing documents.

**Note 17 - Capital Leases - Lessee Disclosure**

The County has entered into capitalized leases for equipment. Principal payments in 2016 were \$4,397 for the governmental funds and \$73,882 for the enterprise funds. The leases in the enterprise funds were paid in full in 2016.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

Assets acquired by lease in governmental funds amount to \$25,437 with accumulated depreciation as of December 31, 2016 of \$7,632. Assets acquired by lease in business-type activities amount to \$350,047 with accumulated depreciation of \$121,734.

The future minimum lease payments required under capital leases are as follows:

| Year Ending<br>December 31,         | Amount    |
|-------------------------------------|-----------|
| 2017                                | \$ 5,845  |
| 2018                                | 5,845     |
| 2019                                | 6,090     |
| Minimum Lease Payments              | 17,780    |
| Less Amount Representing Interest   | (1,676)   |
| Present Value of Net Lease Payments | \$ 16,104 |

**Note 18 – Notes Payable**

A summary of the note transactions for the year ended December 31, 2016 follows:

|                                    | Balance<br>1/1/2016 | Additions    | Reductions | Balance<br>12/31/2016 |
|------------------------------------|---------------------|--------------|------------|-----------------------|
| 2% Sewer System Note               | \$ 0                | \$ 1,500,000 | \$ 0       | \$ 1,500,000          |
| 2% Wastewater Treatment Plant Note | 0                   | 2,200,000    | 0          | 2,200,000             |
| Total                              | \$ 0                | \$ 3,700,000 | \$ 0       | \$ 3,700,000          |

In 2016, the County issued \$3,700,000 in Various Purpose Infrastructure Improvement Bond Anticipation Notes for sewer and wastewater improvements. On August 24, 2017, payment is due in full in the amount of \$3,700,000 plus interest at 2 percent.

**Note 19 - 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 yearend.

The \$8,647,611 reported as the landfill closure and postclosure liability at December 31, 2016, represents the cumulative amount reported to date based on the use of 74 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$11,651,425 as the remaining estimated capacity is filled. These costs are based on what it would cost to perform all closure and postclosure care in 2016. The County expects to close the landfill in 2023. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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

**Note 20 - Joint Ventures**

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

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

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

***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. Financial information can be obtained from the Regional Airport Authority, 3255 East State Road, Port Clinton, Ohio 43452.

**Note 21 - Jointly Governed Organization**

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

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**Note 22 - Insurance Pool**

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

Each member county has one vote on all matters requiring a vote to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the Board of Trustees. No county may have more than one representative on the Board of Trustees at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

**Note 23 - 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. Erie County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

**Note 24 – Commitments**

*Encumbrance Commitments*

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

| <u>Fund</u>                 | <u>Amount</u>       |
|-----------------------------|---------------------|
| General Fund                | \$ 651,734          |
| Developmental Disabilities  | 1,225,232           |
| Nonmajor Governmental Funds | <u>1,458,213</u>    |
|                             | <u>\$ 3,335,179</u> |



**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

**Contractual Commitments**

As of December 31, 2016, the County had the following contractual commitments:

| Vendor                            | Contractual<br>Commitment | Expended             | Balance<br>Remaining |
|-----------------------------------|---------------------------|----------------------|----------------------|
| Buckeye Excavating                | \$ 199,964                | \$ 9,825             | \$ 190,139           |
| Burgess & Niple, Inc              | 512,400                   | 196,766              | 315,634              |
| Cash Services LLC                 | 444,501                   | 389,473              | 55,027               |
| Columbia Gas                      | 61,411                    | 0                    | 61,411               |
| Damschroder Roofing, Inc          | 105,056                   | 103,594              | 1,463                |
| Daniel Frederick Architects       | 10,000                    | 9,063                | 937                  |
| Dellinger Excavating Inc          | 92,155                    | 90,963               | 1,191                |
| Erie Blacktop                     | 1,843,212                 | 1,837,440            | 5,772                |
| FirstEnergy Solutions             | 68,200                    | 7,312                | 60,888               |
| Gerken Materials                  | 60,000                    | 50,689               | 9,311                |
| HF Gerold Construction            | 18,716                    | 10,675               | 8,041                |
| Janotta & Herner                  | 180,152                   | 95,134               | 85,018               |
| Jones & Henry Engineers           | 277,033                   | 224,477              | 52,555               |
| KF Construction & Excavating      | 623,334                   | 59,733               | 563,601              |
| Lucas Plumbing & Heating          | 503,582                   | 126,658              | 376,924              |
| Northern Ohio Rural Water         | 33,219                    | 9,667                | 23,552               |
| Oglesby Construction              | 158,640                   | 157,252              | 1,388                |
| Ohio Department of Transportation | 67,305                    | 16,010               | 51,295               |
| Osborn Engineering                | 80,665                    | 73,917               | 6,748                |
| Poggemeyer Design                 | 27,675                    | 25,559               | 2,116                |
| Poggemeyer Design Group           | 637,986                   | 285,893              | 352,093              |
| RA Bores Excavating Inc           | 222,975                   | 0                    | 222,975              |
| Richland Engineering              | 9,038                     | 0                    | 9,038                |
| Schalk Brothers                   | 320,109                   | 85,000               | 235,109              |
| Speer Brothers                    | 1,578,575                 | 1,110,105            | 468,470              |
| Stantec Consulting Services       | 141,621                   | 54,953               | 86,668               |
| Treasurer of State- ODOT          | 148,544                   | 16,814               | 131,730              |
| Tusing Builders & Roofing         | 44,469                    | 0                    | 44,469               |
| Underground Utilities             | 6,291,981                 | 5,645,874            | 646,106              |
| United Survey, Inc.               | 529,143                   | 0                    | 529,143              |
| Wadsworth Solutions               | 204,989                   | 79,989               | 125,000              |
|                                   | <u>\$ 15,496,648</u>      | <u>\$ 10,772,836</u> | <u>\$ 4,723,812</u>  |

**Note 25 – Compliance**

Ohio Revised Code section 5705.39 requires that total appropriations from each fund not exceed the total estimated revenue available for expenditures there from. For 2016, it was noted the general fund had original and final appropriations in excess of total estimated resources in the amount of \$8,801,335 and \$10,716,515, respectively. The County will continue to monitor the budgets and amend the estimated resources as necessary.

**Erie County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Last Three Years (1)*

|  | <u>2016</u>   | <u>2015</u>   | <u>2014</u>   |
|--|---------------|---------------|---------------|
| <b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>   |               |               |               |
| County's Proportion of the Net Pension Liability   | 0.2239245%    | 0.2196550%    | 0.2196550%    |
| County's Proportionate Share of the Net Pension Liability  | \$ 38,786,551 | \$ 26,492,847 | \$ 25,894,463 |
| County's Covered-Employee Payroll  | \$ 27,003,657 | \$ 26,191,225 | \$ 26,535,492 |
| County's Proportionate Share of the Net Pension Liability<br>as a Percentage of its Covered-Employee Payroll | 143.63%       | 101.15%       | 97.58%        |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                                   | 81.08%        | 86.45%        | 86.36%        |

(1) Information prior to 2014 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

**Erie County, Ohio**  
*Required Supplementary Information*  
*Schedule of County Contributions*  
*Last Four Years (1)*

|   | <u>2016</u>        | <u>2015</u>        | <u>2014</u>        | <u>2013</u>        |
|---|--------------------|--------------------|--------------------|--------------------|
| <b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>          |                    |                    |                    |                    |
| Contractually Required Contribution                                     | \$ 3,539,652       | \$ 3,333,812       | \$ 3,236,823       | \$ 3,534,500       |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>(3,539,652)</u> | <u>(3,333,812)</u> | <u>(3,236,823)</u> | <u>(3,534,500)</u> |
| Contribution deficiency (excess)  | <u>\$ 0</u>        | <u>\$ 0</u>        | <u>\$ 0</u>        | <u>\$ 0</u>        |
| County's covered-employee payroll                                       | \$ 28,657,026      | \$ 27,003,657      | \$ 26,191,225      | \$ 26,535,492      |
| Contributions as a percentage of<br>covered-employee payroll            | 12.35%             | 12.35%             | 12.36%             | 13.32%             |

(1) Information prior to 2013 is not available.

*This Page Intentionally Left Blank*

*Combining Statements for  
Nonmajor Governmental Funds  
and  
Individual Fund Schedules for  
Governmental Funds*

*This Page Intentionally Left Blank*

**Erie County, Ohio**  
*Combining Statements –  
Nonmajor Funds*

**Nonmajor Special Revenue Funds**

The Special Revenue Funds are used to account for the proceeds of specific sources that are legally restricted or committed to expenditure for specified purposes. The Title Administration fund is a nonmajor special revenue fund that is included with the general fund for GAAP Reporting purposes as it does not have a restricted or committed revenue source. However, this fund has its own legally adopted budget. As a result, an Individual Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual has been presented for this fund.

The title of each special revenue fund is descriptive of the activities accounted for therein. The special revenue funds are:

***Ditch Assessments Fund***

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

***Job and Family Services Fund***

To account federal, state, and local resources restricted to providing general relief and to pay providers of medical assistance and social services.

***Children’s Services Fund***

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

***Child Support Enforcement Agency Fund (CSEA)***

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

***Dog and Kennel Fund***

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

***Real Estate Assessment Fund***

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

***Motor Vehicle and Gasoline Tax Fund***

To account for gasoline taxes and the sale of motor vehicle licenses restricted by State law to County road and bridge repair/improvement programs.

***Delinquent Real Estate Fund***

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

***Neighborhood Initiative Program Fund***

To account for State resources restricted for the removal of blighted properties within the County.

**Erie County, Ohio**  
*Combining Statements –  
Nonmajor Funds*

**Nonmajor Special Revenue Funds (continued)**

***Community Development Block Grant Fund (CDBG)***

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

***Community Housing Improvement Program Fund (CHIP)***

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

***Tax Abatements Fund***

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

***Court Computerization Fund***

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

***Common Pleas Court Special Projects Fund***

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

***Youth Services Fund***

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

***Northern Ohio Juvenile Facility Fund***

To account for grants restricted to operating the juvenile facility.

***Indigent Guardianship Fund***

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

***Probate Conduct of Business Fund***

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

***Municipal Court Special Projects Fund***

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

***County Court Fund***

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

***Indigent Municipal Court Fund***

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



**Erie County, Ohio**  
*Combining Statements –*  
*Nonmajor Funds*

**Nonmajor Special Revenue Funds (continued)**

***Juvenile Court Donations Fund***

To account for donations received by the juvenile court restricted for juvenile defendants. To account for court costs used to fund the cost of theft diversion programs.

***Concealed Carry License Fund***

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

***School Resource Officer Fund***

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

***Drug Task Force Fund***

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

***Highway Safety Fund***

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

***Adult Probation Fund***

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

***Drug Enforcement Fund***

To account for fines restricted for drug enforcement and education.

***Emergency Management Agency Fund***

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

***Indigent Immobilization Fund***

To account for fees collected by the County court restricted for the purchase of ankle bracelets.

***Development Rotary Fund***

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

***Crime Victims Assistance Fund***

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

***Visitor and Convention Bureau Fund***

To account for four percent hotel lodging excise tax that is collected to fund the Visitor and Convention Bureau as well as promoting travel and tourism in the County.

***Senior Citizens Fund***

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

**Erie County, Ohio**  
*Combining Statements –*  
*Nonmajor Funds*

**Nonmajor Special Revenue Funds (continued)**

***Solid Waste District Fund***

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

***Law Library Fund***

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

***Joint Dispatch Fund***

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

***eSORN Grant Fund***

To account for a state grant restricted to paying for overtime costs associated with scanning and uploading documents to the Electronic Sex Offender Registration and Notification (eSORN) database.

***Indigent Ignition Interlock Fund***

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

***911 Services Fund***

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

**Nonmajor Debt Service Funds**

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

***Bond Retirement Fund***

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

***TIF Bond Retirement Fund***

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

***Special Assessment Bond Retirement Fund***

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

**Erie County, Ohio**  
*Combining Statements –*  
*Nonmajor Funds*

**Nonmajor Capital Projects Funds**

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

***Board of Elections Capital Improvement Fund***

To account for transfers from the General Fund committed for improvements and/or replacement of current election equipment.

***Drainage Improvement Fund***

To account for debt proceeds restricted to ditch improvements.

***Route 250 Corridor Safety Fund***

To account for debt proceeds and grants restricted for capital projects relating to U.S. Route 250.

***Motor Vehicle and Gasoline Tax Construction Fund***

To account for a portion of gasoline taxes and sale of motor vehicle licenses committed for improvements to various roads, bridges, and other related physical structures comprising the County's transportation system.

***TIF Projects Fund***

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

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2016*

|   | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Debt<br>Service<br>Fund | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|---|-------------------------------------|--|--|
| <b>Assets</b>   |   |                                     |  |  |
| Equity in Pooled Cash and Investments   | \$ 13,442,424                           | \$ 3,189,359                        | \$ 1,748,472                             | \$ 18,380,255                              |
| Accounts Receivable   | 9,381                                   | 0                                   | 0  | 9,381                                      |
| Due from Other Governments  | 4,007,316                               | 0                                   | 0  | 4,007,316                                  |
| Property Taxes Receivable   | 997,626                                 | 0                                   | 0  | 997,626                                    |
| Payment in Lieu of Taxes Receivable   | 0                                       | 1,912,952                           | 0  | 1,912,952                                  |
| Interfund Receivable  | 26,367                                  | 0                                   | 0  | 26,367                                     |
| Special Assessments Receivable  | 214,946                                 | 131,738                             | 0  | 346,684                                    |
| Notes Receivable  | 171,091                                 | 0                                   | 0  | 171,091                                    |
| Materials and Supplies Inventory  | 162,254                                 | 0                                   | 0  | 162,254                                    |
| Due from External Parties   | 664,811                                 | 0                                   | 0  | 664,811                                    |
| <i>Total Assets</i>   | <u>\$ 19,696,216</u>                    | <u>\$ 5,234,049</u>                 | <u>\$ 1,748,472</u>                      | <u>\$ 26,678,737</u>                       |
| <b>Liabilities</b>  |   |                                     |  |  |
| Accounts Payable  | \$ 595,189                              | \$ 0                                | \$ 4,500                                 | \$ 599,689                                 |
| Accrued Wages   | 227,288                                 | 0                                   | 0  | 227,288                                    |
| Contracts Payable   | 258,215                                 | 0                                   | 2,516                                    | 260,731                                    |
| Retainage Payable   | 152,527                                 | 0                                   | 0  | 152,527                                    |
| Due to Other Governments  | 92,417                                  | 0                                   | 0  | 92,417                                     |
| Interfund Payable   | 318,600                                 | 118,104                             | 0  | 436,704                                    |
| <i>Total Liabilities</i>  | <u>1,644,236</u>                        | <u>118,104</u>                      | <u>7,016</u>                             | <u>1,769,356</u>                           |
| <b>Deferred Inflows of Resources</b>  |   |                                     |  |  |
| Property Taxes Levied for the Next Year                                       | 923,160                                 | 0                                   | 0  | 923,160                                    |
| Payment in Lieu of Taxes  | 0                                       | 1,912,952                           | 0  | 1,912,952                                  |
| Unavailable Revenue   | 3,782,544                               | 131,738                             | 0  | 3,914,282                                  |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>4,705,704</u>                        | <u>2,044,690</u>                    | <u>0</u>                                 | <u>6,750,394</u>                           |
| <b>Fund Balances</b>  |   |                                     |  |  |
| Nonspendable  | 162,254                                 | 0                                   | 0  | 162,254                                    |
| Restricted  | 13,497,578                              | 1,713,302                           | 841,456                                  | 16,052,336                                 |
| Committed   | 0                                       | 0                                   | 900,000                                  | 900,000                                    |
| Assigned  | 0                                       | 1,357,953                           | 0  | 1,357,953                                  |
| Unassigned  | (313,556)                               | 0                                   | 0  | (313,556)                                  |
| <i>Total Fund Balances</i>  | <u>13,346,276</u>                       | <u>3,071,255</u>                    | <u>1,741,456</u>                         | <u>18,158,987</u>                          |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u>\$ 19,696,216</u>                    | <u>\$ 5,234,049</u>                 | <u>\$ 1,748,472</u>                      | <u>\$ 26,678,737</u>                       |

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in  
Fund Balances - Nonmajor Governmental Funds  
For the Year Ended December 31, 2016*

|   | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Debt<br>Service<br>Fund | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|---|-------------------------------------|--|--|
| <b>Revenues</b>                                     |   |                                     |  |  |
| Property Taxes                                      | \$ 898,085                              | \$ 0                                | \$ 0                                     | \$ 898,085                                 |
| Other Local Taxes - Hotel                           | 6,023,199                               | 0                                   | 0  | 6,023,199                                  |
| Payment in Lieu of Taxes                            | 0                                       | 1,876,964                           | 0  | 1,876,964                                  |
| Special Assessments                                 | 205,166                                 | 82,362                              | 0  | 287,528                                    |
| Charges for Services                                | 4,792,658                               | 0                                   | 0  | 4,792,658                                  |
| Licenses and Permits                                | 460,497                                 | 0                                   | 0  | 460,497                                    |
| Fines and Forfeitures                               | 200,299                                 | 0                                   | 0  | 200,299                                    |
| Intergovernmental                                   | 16,240,671                              | 0                                   | 170,000                                  | 16,410,671                                 |
| Interest  | 27,295                                  | 0                                   | 0  | 27,295                                     |
| Other   | 310,402                                 | 96,776                              | 0  | 407,178                                    |
| <i>Total Revenues</i>                               | <u>29,158,272</u>                       | <u>2,056,102</u>                    | <u>170,000</u>                           | <u>31,384,374</u>                          |
| <b>Expenditures</b>                                 |   |                                     |  |  |
| Current:  |   |                                     |  |  |
| General Government                                  |   |                                     |  |  |
| Legislative and Executive                           | 5,767,115                               | 216,661                             | 0  | 5,983,776                                  |
| Judicial  | 1,975,008                               | 0                                   | 0  | 1,975,008                                  |
| Intergovernmental                                   | 0                                       | 600,274                             | 0  | 600,274                                    |
| Public Safety                                       | 3,660,512                               | 0                                   | 0  | 3,660,512                                  |
| Public Works  | 5,633,375                               | 0                                   | 0  | 5,633,375                                  |
| Health  | 1,326,960                               | 0                                   | 0  | 1,326,960                                  |
| Human Services                                      | 9,778,325                               | 0                                   | 0  | 9,778,325                                  |
| Economic Development                                | 867,626                                 | 0                                   | 0  | 867,626                                    |
| Capital Outlay                                      | 152,527                                 | 0                                   | 244,732                                  | 397,259                                    |
| Debt Service:                                       |   |                                     |  |  |
| Principal Retirement                                | 30,000                                  | 1,288,923                           | 0  | 1,318,923                                  |
| Interest and Fiscal Charges                         | 0                                       | 458,801                             | 0  | 458,801                                    |
| <i>Total Expenditures</i>                           | <u>29,191,448</u>                       | <u>2,564,659</u>                    | <u>244,732</u>                           | <u>32,000,839</u>                          |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (33,176)                                | (508,557)                           | (74,732)                                 | (616,465)                                  |
| <b>Other Financing Sources (Uses)</b>               |   |                                     |  |  |
| Proceeds from Sale of Assets                        | 37,301                                  | 0                                   | 0  | 37,301                                     |
| Transfers In  | 1,931,102                               | 105,052                             | 200,000                                  | 2,236,154                                  |
| Transfers Out                                       | (200,000)                               | (109,215)                           | 0  | (309,215)                                  |
| <i>Total Other Financing Sources (Uses)</i>         | <u>1,768,403</u>                        | <u>(4,163)</u>                      | <u>200,000</u>                           | <u>1,964,240</u>                           |
| <i>Change in Fund Balances</i>                      | 1,735,227                               | (512,720)                           | 125,268                                  | 1,347,775                                  |
| <i>Fund Balances Beginning of Year</i>              | <u>11,611,049</u>                       | <u>3,583,975</u>                    | <u>1,616,188</u>                         | <u>16,811,212</u>                          |
| <i>Fund Balances End of Year</i>                    | <u>\$ 13,346,276</u>                    | <u>\$ 3,071,255</u>                 | <u>\$ 1,741,456</u>                      | <u>\$ 18,158,987</u>                       |

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

|   | Ditch<br>Assessments<br>Fund | Job and<br>Family Services<br>Fund | Children's<br>Services<br>Fund | Child Support<br>Enforcement<br>Agency<br>Fund | Dog and<br>Kennel<br>Fund |
|---|------------------------------|------------------------------------|--------------------------------|--|---------------------------|
| <b>Assets</b>   |                              |                                    |                                |  |                           |
| Equity in Pooled Cash and Investments   | \$ 362,649                   | \$ 1,120,070                       | \$ 407,615                     | \$ 1,077,993                                   | \$ 220,824                |
| Accounts Receivable   | 0                            | 325                                | 32                             | 284  | 371                       |
| Due from Other Governments  | 0                            | 575,752                            | 0                              | 0  | 0                         |
| Property Taxes Receivable   | 0                            | 0                                  | 0                              | 0  | 0                         |
| Interfund Receivable  | 0                            | 0                                  | 0                              | 0  | 0                         |
| Special Assessments Receivable  | 214,946                      | 0                                  | 0                              | 0  | 0                         |
| Notes Receivable  | 0                            | 0                                  | 0                              | 0  | 0                         |
| Materials and Supplies Inventory  | 0                            | 16,761                             | 0                              | 0  | 14,176                    |
| Due from External Parties   | 0                            | 0                                  | 0                              | 0  | 0                         |
| <i>Total Assets</i>   | <u>\$ 577,595</u>            | <u>\$ 1,712,908</u>                | <u>\$ 407,647</u>              | <u>\$ 1,078,277</u>                            | <u>\$ 235,371</u>         |
| <b>Liabilities</b>  |                              |                                    |                                |  |                           |
| Accounts Payable  | \$ 2,265                     | \$ 76,006                          | \$ 195,141                     | \$ 0   | \$ 26,107                 |
| Accrued Wages   | 880                          | 86,989                             | 0                              | 18,402   | 2,150                     |
| Contracts Payable   | 0                            | 0                                  | 0                              | 0  | 0                         |
| Retainage Payable   | 0                            | 0                                  | 0                              | 0  | 0                         |
| Due to Other Governments  | 134                          | 53,820                             | 2,270                          | 2,920  | 328                       |
| Interfund Payable   | 0                            | 47,662                             | 0                              | 22,898   | 0                         |
| <i>Total Liabilities</i>  | <u>3,279</u>                 | <u>264,477</u>                     | <u>197,411</u>                 | <u>44,220</u>                                  | <u>28,585</u>             |
| <b>Deferred Inflows of Resources</b>  |                              |                                    |                                |  |                           |
| Property Taxes Levied for the Next Year                                       | 0                            | 0                                  | 0                              | 0  | 0                         |
| Unavailable Revenue   | 214,946                      | 575,752                            | 0                              | 0  | 0                         |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>214,946</u>               | <u>575,752</u>                     | <u>0</u>                       | <u>0</u>                                       | <u>0</u>                  |
| <b>Fund Balances</b>  |                              |                                    |                                |  |                           |
| Nonspendable  | 0                            | 16,761                             | 0                              | 0  | 14,176                    |
| Restricted  | 359,370                      | 855,918                            | 210,236                        | 1,034,057                                      | 192,610                   |
| Unassigned  | 0                            | 0                                  | 0                              | 0  | 0                         |
| <i>Total Fund Balances (Deficit)</i>  | <u>359,370</u>               | <u>872,679</u>                     | <u>210,236</u>                 | <u>1,034,057</u>                               | <u>206,786</u>            |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u>\$ 577,595</u>            | <u>\$ 1,712,908</u>                | <u>\$ 407,647</u>              | <u>\$ 1,078,277</u>                            | <u>\$ 235,371</u>         |

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

|   | Real Estate<br>Assessment<br>Fund | Motor Vehicle<br>and Gasoline<br>Tax<br>Fund | Delinquent<br>Real Estate<br>Fund | Neighborhood<br>Initiative<br>Program<br>Fund | Community<br>Development<br>Block Grant<br>Fund |
|---|-----------------------------------|--|-----------------------------------|---|---|
| <b>Assets</b>   |                                   |  |                                   |   |   |
| Equity in Pooled Cash and Investments   | \$ 617,407                        | \$ 1,480,100                                 | \$ 267,159                        | \$ 0  | \$ 0  |
| Accounts Receivable   | 0                                 | 0  | 0                                 | 0   | 0   |
| Due from Other Governments  | 0                                 | 2,265,037                                    | 0                                 | 0   | 69,874  |
| Property Taxes Receivable   | 0                                 | 0  | 0                                 | 0   | 0   |
| Interfund Receivable  | 0                                 | 0  | 0                                 | 0   | 0   |
| Special Assessments Receivable  | 0                                 | 0  | 0                                 | 0   | 0   |
| Notes Receivable  | 0                                 | 0  | 0                                 | 0   | 0   |
| Materials and Supplies Inventory  | 0                                 | 129,126                                      | 0                                 | 0   | 0   |
| Due from External Parties   | 0                                 | 0  | 0                                 | 0   | 0   |
| <i>Total Assets</i>   | <u>\$ 617,407</u>                 | <u>\$ 3,874,263</u>                          | <u>\$ 267,159</u>                 | <u>\$ 0</u>                                   | <u>\$ 69,874</u>                                |
| <b>Liabilities</b>  |                                   |  |                                   |   |   |
| Accounts Payable  | \$ 52,244                         | \$ 34,285                                    | \$ 0                              | \$ 0  | \$ 0  |
| Accrued Wages   | 8,228                             | 33,526                                       | 3,484                             | 0   | 85  |
| Contracts Payable   | 0                                 | 9,667  | 0                                 | 0   | 241,000   |
| Retainage Payable   | 0                                 | 152,527                                      | 0                                 | 0   | 0   |
| Due to Other Governments  | 1,290                             | 5,163  | 537                               | 0   | 13  |
| Interfund Payable   | 0                                 | 0  | 0                                 | 0   | 68,296  |
| <i>Total Liabilities</i>  | <u>61,762</u>                     | <u>235,168</u>                               | <u>4,021</u>                      | <u>0</u>                                      | <u>309,394</u>                                  |
| <b>Deferred Inflows of Resources</b>  |                                   |  |                                   |   |   |
| Property Taxes Levied for the Next Year                                       | 0                                 | 0  | 0                                 | 0   | 0   |
| Unavailable Revenue   | 0                                 | 2,265,037                                    | 0                                 | 0   | 69,874  |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>0</u>                          | <u>2,265,037</u>                             | <u>0</u>                          | <u>0</u>                                      | <u>69,874</u>                                   |
| <b>Fund Balances</b>  |                                   |  |                                   |   |   |
| Nonspendable  | 0                                 | 129,126                                      | 0                                 | 0   | 0   |
| Restricted  | 555,645                           | 1,244,932                                    | 263,138                           | 0   | 0   |
| Unassigned  | 0                                 | 0  | 0                                 | 0   | (309,394)                                       |
| <i>Total Fund Balances (Deficit)</i>  | <u>555,645</u>                    | <u>1,374,058</u>                             | <u>263,138</u>                    | <u>0</u>                                      | <u>(309,394)</u>                                |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u>\$ 617,407</u>                 | <u>\$ 3,874,263</u>                          | <u>\$ 267,159</u>                 | <u>\$ 0</u>                                   | <u>\$ 69,874</u>                                |

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

|   | Community<br>Housing<br>Improvement<br>Program<br>Fund | Tax<br>Abatements<br>Fund | Court<br>Computerization<br>Fund | Common<br>Pleas Court<br>Special<br>Projects<br>Fund | Youth<br>Services<br>Fund |
|---|--|---------------------------|----------------------------------|--|---------------------------|
| <b>Assets</b>   |  |                           |                                  |  |                           |
| Equity in Pooled Cash and Investments   | \$ 0   | \$ 8,619                  | \$ 112,444                       | \$ 153,550   | \$ 564,860                |
| Accounts Receivable   | 0  | 0                         | 0                                | 0  | 0                         |
| Due from Other Governments  | 293,481  | 0                         | 0                                | 0  | 322,869                   |
| Property Taxes Receivable   | 0  | 0                         | 0                                | 0  | 0                         |
| Interfund Receivable  | 0  | 0                         | 0                                | 0  | 0                         |
| Special Assessments Receivable  | 0  | 0                         | 0                                | 0  | 0                         |
| Notes Receivable  | 0  | 0                         | 0                                | 0  | 0                         |
| Materials and Supplies Inventory  | 517  | 0                         | 0                                | 0  | 0                         |
| Due from External Parties   | 0  | 0                         | 0                                | 0  | 0                         |
| <i>Total Assets</i>   | <u>\$ 293,998</u>                                      | <u>\$ 8,619</u>           | <u>\$ 112,444</u>                | <u>\$ 153,550</u>                                    | <u>\$ 887,729</u>         |
| <b>Liabilities</b>  |  |                           |                                  |  |                           |
| Accounts Payable  | \$ 102,805   | \$ 0                      | \$ 0                             | \$ 0   | \$ 31,123                 |
| Accrued Wages   | 0  | 0                         | 0                                | 3,541  | 3,810                     |
| Contracts Payable   | 0  | 0                         | 0                                | 0  | 0                         |
| Retainage Payable   | 0  | 0                         | 0                                | 0  | 0                         |
| Due to Other Governments  | 0  | 0                         | 0                                | 551  | 590                       |
| Interfund Payable   | 167,055  | 0                         | 0                                | 0  | 0                         |
| <i>Total Liabilities</i>  | <u>269,860</u>   | <u>0</u>                  | <u>0</u>                         | <u>4,092</u>   | <u>35,523</u>             |
| <b>Deferred Inflows of Resources</b>  |  |                           |                                  |  |                           |
| Property Taxes Levied for the Next Year                                       | 0  | 0                         | 0                                | 0  | 0                         |
| Unavailable Revenue   | 0  | 0                         | 0                                | 0  | 322,869                   |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>0</u>   | <u>0</u>                  | <u>0</u>                         | <u>0</u>   | <u>322,869</u>            |
| <b>Fund Balances</b>  |  |                           |                                  |  |                           |
| Nonspendable  | 517  | 0                         | 0                                | 0  | 0                         |
| Restricted  | 23,621   | 8,619                     | 112,444                          | 149,458  | 529,337                   |
| Unassigned  | 0  | 0                         | 0                                | 0  | 0                         |
| <i>Total Fund Balances (Deficit)</i>  | <u>24,138</u>  | <u>8,619</u>              | <u>112,444</u>                   | <u>149,458</u>                                       | <u>529,337</u>            |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u>\$ 293,998</u>                                      | <u>\$ 8,619</u>           | <u>\$ 112,444</u>                | <u>\$ 153,550</u>                                    | <u>\$ 887,729</u>         |

*(continued)*



**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

|   | Northern Ohio<br>Juvenile<br>Facility<br>Fund | Indigent<br>Guardianship<br>Fund | Probate<br>Conduct of<br>Business<br>Fund | Municipal<br>Court Special<br>Projects<br>Fund | County<br>Court<br>Fund |
|---|---|----------------------------------|---|--|-------------------------|
| <b>Assets</b>   |   |                                  |   |  |                         |
| Equity in Pooled Cash and Investments   | \$ 217,871                                    | \$ 5,179                         | \$ 7,153                                  | \$ 541,840                                     | \$ 52,807               |
| Accounts Receivable   | 8,369   | 0                                | 0   | 0  | 0                       |
| Due from Other Governments  | 0   | 0                                | 0   | 0  | 0                       |
| Property Taxes Receivable   | 0   | 0                                | 0   | 0  | 0                       |
| Interfund Receivable  | 0   | 0                                | 0   | 0  | 0                       |
| Special Assessments Receivable  | 0   | 0                                | 0   | 0  | 0                       |
| Notes Receivable  | 0   | 0                                | 0   | 0  | 0                       |
| Materials and Supplies Inventory  | 0   | 0                                | 0   | 0  | 0                       |
| Due from External Parties   | 0   | 0                                | 0   | 0  | 0                       |
| <i>Total Assets</i>   | <u>\$ 226,240</u>                             | <u>\$ 5,179</u>                  | <u>\$ 7,153</u>                           | <u>\$ 541,840</u>                              | <u>\$ 52,807</u>        |
| <b>Liabilities</b>  |   |                                  |   |  |                         |
| Accounts Payable  | \$ 0  | \$ 0                             | \$ 0                                      | \$ 13,909                                      | \$ 0                    |
| Accrued Wages   | 33,062  | 0                                | 0   | 524  | 0                       |
| Contracts Payable   | 0   | 0                                | 0   | 0  | 0                       |
| Retainage Payable   | 0   | 0                                | 0   | 0  | 0                       |
| Due to Other Governments  | 15,222  | 0                                | 0   | 83   | 0                       |
| Interfund Payable   | 0   | 0                                | 0   | 0  | 0                       |
| <i>Total Liabilities</i>  | <u>48,284</u>                                 | <u>0</u>                         | <u>0</u>                                  | <u>14,516</u>                                  | <u>0</u>                |
| <b>Deferred Inflows of Resources</b>  |   |                                  |   |  |                         |
| Property Taxes Levied for the Next Year                                       | 0   | 0                                | 0   | 0  | 0                       |
| Unavailable Revenue   | 0   | 0                                | 0   | 0  | 0                       |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>0</u>                                      | <u>0</u>                         | <u>0</u>                                  | <u>0</u>                                       | <u>0</u>                |
| <b>Fund Balances</b>  |   |                                  |   |  |                         |
| Nonspendable  | 0   | 0                                | 0   | 0  | 0                       |
| Restricted  | 177,956                                       | 5,179                            | 7,153                                     | 527,324  | 52,807                  |
| Unassigned  | 0   | 0                                | 0   | 0  | 0                       |
| <i>Total Fund Balances (Deficit)</i>  | <u>177,956</u>                                | <u>5,179</u>                     | <u>7,153</u>                              | <u>527,324</u>                                 | <u>52,807</u>           |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u>\$ 226,240</u>                             | <u>\$ 5,179</u>                  | <u>\$ 7,153</u>                           | <u>\$ 541,840</u>                              | <u>\$ 52,807</u>        |

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

|   | Indigent<br>Municipal<br>Court<br>Fund | Juvenile<br>Court<br>Donations<br>Fund | Concealed<br>Carry<br>License<br>Fund | School<br>Resource<br>Officer<br>Fund | Drug Task<br>Force<br>Fund |
|---|--|--|---------------------------------------|---------------------------------------|----------------------------|
| <b>Assets</b>   |  |  |                                       |                                       |                            |
| Equity in Pooled Cash and Investments   | \$ 208,666                             | \$ 7,926                               | \$ 101,208                            | \$ 199,852                            | \$ 46,482                  |
| Accounts Receivable   | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Due from Other Governments  | 376                                    | 0                                      | 0                                     | 75,074                                | 0                          |
| Property Taxes Receivable   | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Interfund Receivable  | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Special Assessments Receivable  | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Notes Receivable  | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Materials and Supplies Inventory  | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Due from External Parties   | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| <i>Total Assets</i>   | <u>\$ 209,042</u>                      | <u>\$ 7,926</u>                        | <u>\$ 101,208</u>                     | <u>\$ 274,926</u>                     | <u>\$ 46,482</u>           |
| <b>Liabilities</b>  |  |  |                                       |                                       |                            |
| Accounts Payable  | \$ 0                                   | \$ 0                                   | \$ 2,640                              | \$ 0                                  | \$ 0                       |
| Accrued Wages   | 0                                      | 0                                      | 1,004                                 | 14,924                                | 665                        |
| Contracts Payable   | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Retainage Payable   | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Due to Other Governments  | 0                                      | 0                                      | 4,598                                 | 2,305                                 | 102                        |
| Interfund Payable   | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| <i>Total Liabilities</i>  | <u>0</u>                               | <u>0</u>                               | <u>8,242</u>                          | <u>17,229</u>                         | <u>767</u>                 |
| <b>Deferred Inflows of Resources</b>  |  |  |                                       |                                       |                            |
| Property Taxes Levied for the Next Year                                       | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Unavailable Revenue   | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>0</u>                               | <u>0</u>                               | <u>0</u>                              | <u>0</u>                              | <u>0</u>                   |
| <b>Fund Balances</b>  |  |  |                                       |                                       |                            |
| Nonspendable  | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Restricted  | 209,042                                | 7,926                                  | 92,966                                | 257,697                               | 45,715                     |
| Unassigned  | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| <i>Total Fund Balances (Deficit)</i>  | <u>209,042</u>                         | <u>7,926</u>                           | <u>92,966</u>                         | <u>257,697</u>                        | <u>45,715</u>              |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u>\$ 209,042</u>                      | <u>\$ 7,926</u>                        | <u>\$ 101,208</u>                     | <u>\$ 274,926</u>                     | <u>\$ 46,482</u>           |

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

|   | Highway<br>Safety<br>Fund | Adult<br>Probation<br>Fund | Drug<br>Enforcement<br>Fund | Emergency<br>Management<br>Agency<br>Fund | Indigent<br>Immobilization<br>Fund |
|---|---------------------------|----------------------------|-----------------------------|---|------------------------------------|
| <b>Assets</b>   |                           |                            |                             |   |                                    |
| Equity in Pooled Cash and Investments   | \$ 0                      | \$ 671,689                 | \$ 68,329                   | \$ 295,131                                | \$ 1,931                           |
| Accounts Receivable   | 0                         | 0                          | 0                           | 0   | 0                                  |
| Due from Other Governments  | 0                         | 246,502                    | 0                           | 16,023                                    | 0                                  |
| Property Taxes Receivable   | 0                         | 0                          | 0                           | 0   | 0                                  |
| Interfund Receivable  | 0                         | 0                          | 0                           | 0   | 0                                  |
| Special Assessments Receivable  | 0                         | 0                          | 0                           | 0   | 0                                  |
| Notes Receivable  | 0                         | 0                          | 0                           | 0   | 0                                  |
| Materials and Supplies Inventory  | 0                         | 0                          | 0                           | 1,674                                     | 0                                  |
| Due from External Parties   | 0                         | 0                          | 0                           | 0   | 0                                  |
| <i>Total Assets</i>   | <u>\$ 0</u>               | <u>\$ 918,191</u>          | <u>\$ 68,329</u>            | <u>\$ 312,828</u>                         | <u>\$ 1,931</u>                    |
| <b>Liabilities</b>  |                           |                            |                             |   |                                    |
| Accounts Payable  | \$ 0                      | \$ 37,770                  | \$ 0                        | \$ 0                                      | \$ 0                               |
| Accrued Wages   | 339                       | 8,004                      | 0                           | 1,718                                     | 0                                  |
| Contracts Payable   | 0                         | 0                          | 0                           | 7,548                                     | 0                                  |
| Retainage Payable   | 0                         | 0                          | 0                           | 0   | 0                                  |
| Due to Other Governments  | 67                        | 1,225                      | 0                           | 268                                       | 0                                  |
| Interfund Payable   | 3,756                     | 0                          | 0                           | 0   | 0                                  |
| <i>Total Liabilities</i>  | <u>4,162</u>              | <u>46,999</u>              | <u>0</u>                    | <u>9,534</u>                              | <u>0</u>                           |
| <b>Deferred Inflows of Resources</b>  |                           |                            |                             |   |                                    |
| Property Taxes Levied for the Next Year                                       | 0                         | 0                          | 0                           | 0   | 0                                  |
| Unavailable Revenue   | 0                         | 158,303                    | 0                           | 0   | 0                                  |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>0</u>                  | <u>158,303</u>             | <u>0</u>                    | <u>0</u>                                  | <u>0</u>                           |
| <b>Fund Balances</b>  |                           |                            |                             |   |                                    |
| Nonspendable  | 0                         | 0                          | 0                           | 1,674                                     | 0                                  |
| Restricted  | 0                         | 712,889                    | 68,329                      | 301,620                                   | 1,931                              |
| Unassigned  | (4,162)                   | 0                          | 0                           | 0   | 0                                  |
| <i>Total Fund Balances (Deficit)</i>  | <u>(4,162)</u>            | <u>712,889</u>             | <u>68,329</u>               | <u>303,294</u>                            | <u>1,931</u>                       |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u>\$ 0</u>               | <u>\$ 918,191</u>          | <u>\$ 68,329</u>            | <u>\$ 312,828</u>                         | <u>\$ 1,931</u>                    |

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

|   | Development<br>Rotary<br>Fund | Crime Victims<br>Assistance<br>Fund | Visitor and<br>Convention<br>Bureau<br>Fund | Senior<br>Citizens<br>Fund | Solid Waste<br>District<br>Fund |
|---|-------------------------------|-------------------------------------|---|----------------------------|---------------------------------|
| <b>Assets</b>   |                               |                                     |   |                            |                                 |
| Equity in Pooled Cash and Investments   | \$ 203,332                    | \$ 0                                | \$ 1,646,971                                | \$ 87,105                  | \$ 1,473,558                    |
| Accounts Receivable   | 0                             | 0                                   | 0   | 0                          | 0                               |
| Due from Other Governments  | 0                             | 85,682                              | 0   | 56,635                     | 0                               |
| Property Taxes Receivable   | 0                             | 0                                   | 0   | 997,626                    | 0                               |
| Interfund Receivable  | 0                             | 0                                   | 0   | 0                          | 26,367                          |
| Special Assessments Receivable  | 0                             | 0                                   | 0   | 0                          | 0                               |
| Notes Receivable  | 171,091                       | 0                                   | 0   | 0                          | 0                               |
| Materials and Supplies Inventory  | 0                             | 0                                   | 0   | 0                          | 0                               |
| Due from External Parties   | 0                             | 0                                   | 664,811                                     | 0                          | 0                               |
| <i>Total Assets</i>   | <u>\$ 374,423</u>             | <u>\$ 85,682</u>                    | <u>\$ 2,311,782</u>                         | <u>\$ 1,141,366</u>        | <u>\$ 1,499,925</u>             |
| <b>Liabilities</b>  |                               |                                     |   |                            |                                 |
| Accounts Payable  | \$ 0                          | \$ 0                                | \$ 0  | \$ 0                       | \$ 8,965                        |
| Accrued Wages   | 0                             | 2,539                               | 0   | 0                          | 1,775                           |
| Contracts Payable   | 0                             | 0                                   | 0   | 0                          | 0                               |
| Retainage Payable   | 0                             | 0                                   | 0   | 0                          | 0                               |
| Due to Other Governments  | 0                             | 400                                 | 0   | 0                          | 279                             |
| Interfund Payable   | 0                             | 8,933                               | 0   | 0                          | 0                               |
| <i>Total Liabilities</i>  | <u>0</u>                      | <u>11,872</u>                       | <u>0</u>                                    | <u>0</u>                   | <u>11,019</u>                   |
| <b>Deferred Inflows of Resources</b>  |                               |                                     |   |                            |                                 |
| Property Taxes Levied for the Next Year                                       | 0                             | 0                                   | 0   | 923,160                    | 0                               |
| Unavailable Revenue   | 0                             | 44,662                              | 0   | 131,101                    | 0                               |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>0</u>                      | <u>44,662</u>                       | <u>0</u>                                    | <u>1,054,261</u>           | <u>0</u>                        |
| <b>Fund Balances</b>  |                               |                                     |   |                            |                                 |
| Nonspendable  | 0                             | 0                                   | 0   | 0                          | 0                               |
| Restricted  | 374,423                       | 29,148                              | 2,311,782                                   | 87,105                     | 1,488,906                       |
| Unassigned  | 0                             | 0                                   | 0   | 0                          | 0                               |
| <i>Total Fund Balances (Deficit)</i>  | <u>374,423</u>                | <u>29,148</u>                       | <u>2,311,782</u>                            | <u>87,105</u>              | <u>1,488,906</u>                |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u>\$ 374,423</u>             | <u>\$ 85,682</u>                    | <u>\$ 2,311,782</u>                         | <u>\$ 1,141,366</u>        | <u>\$ 1,499,925</u>             |

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

|   | Law<br>Library<br>Fund | Joint<br>Dispatch<br>Fund | eSORN<br>Grant<br>Fund | Indigent<br>Ignition<br>Interlock<br>Fund | 911 Services<br>Fund | Total<br>Nonmajor<br>Special Revenue<br>Funds |
|---|------------------------|---------------------------|------------------------|---|----------------------|---|
| <b>Assets</b>   |                        |                           |                        |   |                      |   |
| Equity in Pooled Cash and Investments   | \$ 397,806             | \$ 0                      | \$ 0                   | \$ 51,687                                 | \$ 762,611           | \$ 13,442,424                                 |
| Accounts Receivable   | 0                      | 0                         | 0                      | 0   | 0                    | 9,381   |
| Due from Other Governments  | 0                      | 0                         | 0                      | 11  | 0                    | 4,007,316                                     |
| Property Taxes Receivable   | 0                      | 0                         | 0                      | 0   | 0                    | 997,626                                       |
| Interfund Receivable  | 0                      | 0                         | 0                      | 0   | 0                    | 26,367  |
| Special Assessments Receivable  | 0                      | 0                         | 0                      | 0   | 0                    | 214,946                                       |
| Notes Receivable  | 0                      | 0                         | 0                      | 0   | 0                    | 171,091                                       |
| Materials and Supplies Inventory  | 0                      | 0                         | 0                      | 0   | 0                    | 162,254                                       |
| Due from External Parties   | 0                      | 0                         | 0                      | 0   | 0                    | 664,811                                       |
| <i>Total Assets</i>   | <u>\$ 397,806</u>      | <u>\$ 0</u>               | <u>\$ 0</u>            | <u>\$ 51,698</u>                          | <u>\$ 762,611</u>    | <u>\$ 19,696,216</u>                          |
| <b>Liabilities</b>  |                        |                           |                        |   |                      |   |
| Accounts Payable  | \$ 11,929              | \$ 0                      | \$ 0                   | \$ 0                                      | \$ 0                 | \$ 595,189                                    |
| Accrued Wages   | 919                    | 0                         | 0                      | 0   | 720                  | 227,288                                       |
| Contracts Payable   | 0                      | 0                         | 0                      | 0   | 0                    | 258,215                                       |
| Retainage Payable   | 0                      | 0                         | 0                      | 0   | 0                    | 152,527                                       |
| Due to Other Governments  | 141                    | 0                         | 0                      | 0   | 111                  | 92,417  |
| Interfund Payable   | 0                      | 0                         | 0                      | 0   | 0                    | 318,600                                       |
| <i>Total Liabilities</i>  | <u>12,989</u>          | <u>0</u>                  | <u>0</u>               | <u>0</u>                                  | <u>831</u>           | <u>1,644,236</u>                              |
| <b>Deferred Inflows of Resources</b>  |                        |                           |                        |   |                      |   |
| Property Taxes Levied for the Next Year                                       | 0                      | 0                         | 0                      | 0   | 0                    | 923,160                                       |
| Unavailable Revenue   | 0                      | 0                         | 0                      | 0   | 0                    | 3,782,544                                     |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>0</u>               | <u>0</u>                  | <u>0</u>               | <u>0</u>                                  | <u>0</u>             | <u>4,705,704</u>                              |
| <b>Fund Balances</b>  |                        |                           |                        |   |                      |   |
| Nonspendable  | 0                      | 0                         | 0                      | 0   | 0                    | 162,254                                       |
| Restricted  | 384,817                | 0                         | 0                      | 51,698                                    | 761,780              | 13,497,578                                    |
| Unassigned  | 0                      | 0                         | 0                      | 0   | 0                    | (313,556)                                     |
| <i>Total Fund Balances (Deficit)</i>  | <u>384,817</u>         | <u>0</u>                  | <u>0</u>               | <u>51,698</u>                             | <u>761,780</u>       | <u>13,346,276</u>                             |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u>\$ 397,806</u>      | <u>\$ 0</u>               | <u>\$ 0</u>            | <u>\$ 51,698</u>                          | <u>\$ 762,611</u>    | <u>\$ 19,696,216</u>                          |

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2016*

|   | Ditch<br>Assessments<br>Fund | Job and<br>Family Services<br>Fund | Children's<br>Services<br>Fund | Child Support<br>Enforcement<br>Agency<br>Fund | Dog and<br>Kennel<br>Fund |
|---|------------------------------|------------------------------------|--------------------------------|--|---------------------------|
| <b>Revenues</b>                                     |                              |                                    |                                |  |                           |
| Property Taxes                                      | \$ 0                         | \$ 0                               | \$ 0                           | \$ 0   | \$ 0                      |
| Other Local Taxes - Hotel                           | 0                            | 0                                  | 0                              | 0  | 0                         |
| Special Assessments                                 | 205,166                      | 0                                  | 0                              | 0  | 0                         |
| Charges for Services                                | 0                            | 140,784                            | 26,055                         | 360,511  | 7,987                     |
| Licenses and Permits                                | 0                            | 0                                  | 0                              | 0  | 290,307                   |
| Fines and Forfeitures                               | 0                            | 0                                  | 0                              | 0  | 833                       |
| Intergovernmental                                   | 0                            | 4,448,185                          | 1,431,443                      | 950,855  | 2,500                     |
| Interest  | 0                            | 0                                  | 0                              | 0  | 0                         |
| Other   | 165                          | 0                                  | 75,005                         | 0  | 9,961                     |
| <i>Total Revenues</i>                               | <u>205,331</u>               | <u>4,588,969</u>                   | <u>1,532,503</u>               | <u>1,311,366</u>                               | <u>311,588</u>            |
| <b>Expenditures</b>                                 |                              |                                    |                                |  |                           |
| Current:  |                              |                                    |                                |  |                           |
| General Government                                  |                              |                                    |                                |  |                           |
| Legislative and Executive                           | 0                            | 0                                  | 0                              | 0  | 0                         |
| Judicial  | 0                            | 0                                  | 0                              | 0  | 0                         |
| Public Safety                                       | 0                            | 0                                  | 0                              | 0  | 0                         |
| Public Works  | 245,923                      | 0                                  | 0                              | 0  | 0                         |
| Health  | 0                            | 0                                  | 0                              | 0  | 309,878                   |
| Human Services                                      | 0                            | 5,173,832                          | 3,227,434                      | 1,377,059                                      | 0                         |
| Economic Development                                | 0                            | 0                                  | 0                              | 0  | 0                         |
| Capital Outlay                                      | 0                            | 0                                  | 0                              | 0  | 0                         |
| Debt Service:                                       | 0                            | 0                                  | 0                              | 0  | 0                         |
| Principal Retirement                                | 0                            | 0                                  | 0                              | 0  | 30,000                    |
| <i>Total Expenditures</i>                           | <u>245,923</u>               | <u>5,173,832</u>                   | <u>3,227,434</u>               | <u>1,377,059</u>                               | <u>339,878</u>            |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (40,592)                     | (584,863)                          | (1,694,931)                    | (65,693)                                       | (28,290)                  |
| <b>Other Financing Sources (Uses)</b>               |                              |                                    |                                |  |                           |
| Proceeds from Sale of Assets                        | 0                            | 641                                | 0                              | 0  | 2,242                     |
| Transfers In  | 0                            | 322,030                            | 1,584,406                      | 0  | 0                         |
| Transfers Out                                       | 0                            | 0                                  | 0                              | 0  | 0                         |
| <i>Total Other Financing Sources (Uses)</i>         | <u>0</u>                     | <u>322,671</u>                     | <u>1,584,406</u>               | <u>0</u>                                       | <u>2,242</u>              |
| <i>Change in Fund Balances</i>                      | (40,592)                     | (262,192)                          | (110,525)                      | (65,693)                                       | (26,048)                  |
| <i>Fund Balances (Deficit) Beginning of Year</i>    | <u>399,962</u>               | <u>1,134,871</u>                   | <u>320,761</u>                 | <u>1,099,750</u>                               | <u>232,834</u>            |
| <i>Fund Balances (Deficit) End of Year</i>          | <u>\$ 359,370</u>            | <u>\$ 872,679</u>                  | <u>\$ 210,236</u>              | <u>\$ 1,034,057</u>                            | <u>\$ 206,786</u>         |

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2016*

|   | Real Estate<br>Assessment<br>Fund | Motor Vehicle<br>and Gasoline<br>Tax<br>Fund | Delinquent<br>Real Estate<br>Fund | Neighborhood<br>Initiative<br>Program<br>Fund | Community<br>Development<br>Block Grant<br>Fund |
|---|-----------------------------------|--|-----------------------------------|---|---|
| <b>Revenues</b>                                     |                                   |  |                                   |   |   |
| Property Taxes                                      | \$ 0                              | \$ 0   | \$ 0                              | \$ 0  | \$ 0  |
| Other Local Taxes - Hotel                           | 0                                 | 0  | 0                                 | 0   | 0   |
| Special Assessments                                 | 0                                 | 0  | 0                                 | 0   | 0   |
| Charges for Services                                | 1,360,630                         | 105,915                                      | 286,707                           | 0   | 0   |
| Licenses and Permits                                | 0                                 | 26,478                                       | 0                                 | 0   | 0   |
| Fines and Forfeitures                               | 0                                 | 58,727                                       | 0                                 | 0   | 0   |
| Intergovernmental                                   | 0                                 | 4,917,522                                    | 0                                 | 1,265   | 115,000   |
| Interest  | 0                                 | 19,111                                       | 0                                 | 0   | 0   |
| Other   | 23,334                            | 6,071  | 51,291                            | 0   | 0   |
| <i>Total Revenues</i>                               | <u>1,383,964</u>                  | <u>5,133,824</u>                             | <u>337,998</u>                    | <u>1,265</u>                                  | <u>115,000</u>                                  |
| <b>Expenditures</b>                                 |                                   |  |                                   |   |   |
| Current:  |                                   |  |                                   |   |   |
| General Government                                  |                                   |  |                                   |   |   |
| Legislative and Executive                           | 1,416,291                         | 0  | 322,423                           | 0   | 0   |
| Judicial  | 0                                 | 0  | 0                                 | 0   | 0   |
| Public Safety                                       | 0                                 | 0  | 0                                 | 0   | 0   |
| Public Works  | 0                                 | 4,974,207                                    | 0                                 | 0   | 0   |
| Health  | 0                                 | 0  | 0                                 | 0   | 0   |
| Human Services                                      | 0                                 | 0  | 0                                 | 0   | 0   |
| Economic Development                                | 0                                 | 0  | 0                                 | 0   | 388,839   |
| Capital Outlay                                      | 0                                 | 152,527                                      | 0                                 | 0   | 0   |
| Debt Service:                                       | 0                                 | 0  | 0                                 | 0   | 0   |
| Principal Retirement                                | 0                                 | 0  | 0                                 | 0   | 0   |
| <i>Total Expenditures</i>                           | <u>1,416,291</u>                  | <u>5,126,734</u>                             | <u>322,423</u>                    | <u>0</u>                                      | <u>388,839</u>                                  |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (32,327)                          | 7,090  | 15,575                            | 1,265   | (273,839)                                       |
| <b>Other Financing Sources (Uses)</b>               |                                   |  |                                   |   |   |
| Proceeds from Sale of Assets                        | 0                                 | 31,819                                       | 0                                 | 0   | 0   |
| Transfers In  | 0                                 | 0  | 0                                 | 0   | 0   |
| Transfers Out                                       | 0                                 | (200,000)                                    | 0                                 | 0   | 0   |
| <i>Total Other Financing Sources (Uses)</i>         | <u>0</u>                          | <u>(168,181)</u>                             | <u>0</u>                          | <u>0</u>                                      | <u>0</u>  |
| <i>Change in Fund Balances</i>                      | (32,327)                          | (161,091)                                    | 15,575                            | 1,265   | (273,839)                                       |
| <i>Fund Balances (Deficit) Beginning of Year</i>    | <u>587,972</u>                    | <u>1,535,149</u>                             | <u>247,563</u>                    | <u>(1,265)</u>                                | <u>(35,555)</u>                                 |
| <i>Fund Balances (Deficit) End of Year</i>          | <u>\$ 555,645</u>                 | <u>\$ 1,374,058</u>                          | <u>\$ 263,138</u>                 | <u>\$ 0</u>                                   | <u>\$ (309,394)</u>                             |

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2016*

|   | Community<br>Housing<br>Improvement<br>Program<br>Fund | Tax<br>Abatements<br>Fund | Court<br>Computerization<br>Fund | Common<br>Pleas Court<br>Special<br>Projects<br>Fund | Youth<br>Services<br>Fund |
|---|--|---------------------------|----------------------------------|--|---------------------------|
| <b>Revenues</b>                                     |  |                           |                                  |  |                           |
| Property Taxes                                      | \$ 0   | \$ 0                      | \$ 0                             | \$ 0   | \$ 0                      |
| Other Local Taxes - Hotel                           | 0  | 0                         | 0                                | 0  | 0                         |
| Special Assessments                                 | 0  | 0                         | 0                                | 0  | 0                         |
| Charges for Services                                | 0  | 7,622                     | 64,164                           | 149,280  | 0                         |
| Licenses and Permits                                | 0  | 0                         | 0                                | 0  | 0                         |
| Fines and Forfeitures                               | 0  | 0                         | 0                                | 0  | 205                       |
| Intergovernmental                                   | 439,503  | 0                         | 0                                | 0  | 566,196                   |
| Interest  | 1,257  | 0                         | 0                                | 0  | 0                         |
| Other   | 6,603  | 0                         | 0                                | 0  | 214                       |
| <i>Total Revenues</i>                               | <u>447,363</u>   | <u>7,622</u>              | <u>64,164</u>                    | <u>149,280</u>                                       | <u>566,615</u>            |
| <b>Expenditures</b>                                 |  |                           |                                  |  |                           |
| Current:  |  |                           |                                  |  |                           |
| General Government                                  |  |                           |                                  |  |                           |
| Legislative and Executive                           | 0  | 0                         | 0                                | 0  | 0                         |
| Judicial  | 0  | 0                         | 75,140                           | 204,422  | 566,338                   |
| Public Safety                                       | 0  | 0                         | 0                                | 0  | 0                         |
| Public Works  | 0  | 0                         | 0                                | 0  | 0                         |
| Health  | 0  | 0                         | 0                                | 0  | 0                         |
| Human Services                                      | 0  | 0                         | 0                                | 0  | 0                         |
| Economic Development                                | 469,087  | 6,381                     | 0                                | 0  | 0                         |
| Capital Outlay                                      | 0  | 0                         | 0                                | 0  | 0                         |
| Debt Service:                                       | 0  | 0                         | 0                                | 0  | 0                         |
| Principal Retirement                                | 0  | 0                         | 0                                | 0  | 0                         |
| <i>Total Expenditures</i>                           | <u>469,087</u>   | <u>6,381</u>              | <u>75,140</u>                    | <u>204,422</u>                                       | <u>566,338</u>            |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (21,724)   | 1,241                     | (10,976)                         | (55,142)   | 277                       |
| <b>Other Financing Sources (Uses)</b>               |  |                           |                                  |  |                           |
| Proceeds from Sale of Assets                        | 0  | 0                         | 0                                | 0  | 0                         |
| Transfers In  | 0  | 0                         | 0                                | 0  | 0                         |
| Transfers Out                                       | 0  | 0                         | 0                                | 0  | 0                         |
| <i>Total Other Financing Sources (Uses)</i>         | <u>0</u>   | <u>0</u>                  | <u>0</u>                         | <u>0</u>   | <u>0</u>                  |
| <i>Change in Fund Balances</i>                      | (21,724)   | 1,241                     | (10,976)                         | (55,142)   | 277                       |
| <i>Fund Balances (Deficit) Beginning of Year</i>    | 45,862   | 7,378                     | 123,420                          | 204,600  | 529,060                   |
| <i>Fund Balances (Deficit) End of Year</i>          | <u>\$ 24,138</u>                                       | <u>\$ 8,619</u>           | <u>\$ 112,444</u>                | <u>\$ 149,458</u>                                    | <u>\$ 529,337</u>         |

*(continued)*



**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2016*

|   | Northern Ohio<br>Juvenile<br>Facility<br>Fund | Indigent<br>Guardianship<br>Fund | Probate<br>Conduct of<br>Business<br>Fund | Municipal<br>Court Special<br>Projects<br>Fund | County<br>Court<br>Fund |
|---|---|----------------------------------|---|--|-------------------------|
| <b>Revenues</b>                                     |   |                                  |   |  |                         |
| Property Taxes                                      | \$ 0  | \$ 0                             | \$ 0                                      | \$ 0   | \$ 0                    |
| Other Local Taxes - Hotel                           | 0   | 0                                | 0   | 0  | 0                       |
| Special Assessments                                 | 0   | 0                                | 0   | 0  | 0                       |
| Charges for Services                                | 15,113  | 16,892                           | 462                                       | 150,381  | 13,644                  |
| Licenses and Permits                                | 0   | 0                                | 0   | 0  | 0                       |
| Fines and Forfeitures                               | 0   | 0                                | 0   | 0  | 0                       |
| Intergovernmental                                   | 1,680,213                                     | 0                                | 0   | 0  | 0                       |
| Interest  | 0   | 0                                | 0   | 0  | 0                       |
| Other   | 33,505  | 0                                | 0   | 0  | 0                       |
| <i>Total Revenues</i>                               | <u>1,728,831</u>                              | <u>16,892</u>                    | <u>462</u>                                | <u>150,381</u>                                 | <u>13,644</u>           |
| <b>Expenditures</b>                                 |   |                                  |   |  |                         |
| Current:  |   |                                  |   |  |                         |
| General Government                                  |   |                                  |   |  |                         |
| Legislative and Executive                           | 0   | 0                                | 0   | 0  | 0                       |
| Judicial  | 0   | 15,097                           | 400                                       | 95,014   | 6,746                   |
| Public Safety                                       | 1,715,811                                     | 0                                | 0   | 0  | 0                       |
| Public Works  | 0   | 0                                | 0   | 0  | 0                       |
| Health  | 0   | 0                                | 0   | 0  | 0                       |
| Human Services                                      | 0   | 0                                | 0   | 0  | 0                       |
| Economic Development                                | 0   | 0                                | 0   | 0  | 0                       |
| Capital Outlay                                      | 0   | 0                                | 0   | 0  | 0                       |
| Debt Service:                                       | 0   | 0                                | 0   | 0  | 0                       |
| Principal Retirement                                | 0   | 0                                | 0   | 0  | 0                       |
| <i>Total Expenditures</i>                           | <u>1,715,811</u>                              | <u>15,097</u>                    | <u>400</u>                                | <u>95,014</u>                                  | <u>6,746</u>            |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 13,020  | 1,795                            | 62  | 55,367   | 6,898                   |
| <b>Other Financing Sources (Uses)</b>               |   |                                  |   |  |                         |
| Proceeds from Sale of Assets                        | 2,599   | 0                                | 0   | 0  | 0                       |
| Transfers In  | 0   | 0                                | 0   | 0  | 0                       |
| Transfers Out                                       | 0   | 0                                | 0   | 0  | 0                       |
| <i>Total Other Financing Sources (Uses)</i>         | <u>2,599</u>                                  | <u>0</u>                         | <u>0</u>                                  | <u>0</u>                                       | <u>0</u>                |
| <i>Change in Fund Balances</i>                      | 15,619  | 1,795                            | 62  | 55,367   | 6,898                   |
| <i>Fund Balances (Deficit) Beginning of Year</i>    | <u>162,337</u>                                | <u>3,384</u>                     | <u>7,091</u>                              | <u>471,957</u>                                 | <u>45,909</u>           |
| <i>Fund Balances (Deficit) End of Year</i>          | <u>\$ 177,956</u>                             | <u>\$ 5,179</u>                  | <u>\$ 7,153</u>                           | <u>\$ 527,324</u>                              | <u>\$ 52,807</u>        |

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2016*

|   | Indigent<br>Municipal<br>Court<br>Fund | Juvenile<br>Court<br>Donations<br>Fund | Concealed<br>Carry<br>License<br>Fund | School<br>Resource<br>Officer<br>Fund | Drug Task<br>Force<br>Fund |
|---|--|--|---------------------------------------|---------------------------------------|----------------------------|
| <b>Revenues</b>                                     |  |  |                                       |                                       |                            |
| Property Taxes                                      | \$ 0                                   | \$ 0                                   | \$ 0                                  | \$ 0                                  | \$ 0                       |
| Other Local Taxes - Hotel                           | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Special Assessments                                 | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Charges for Services                                | 13,528                                 | 0                                      | 0                                     | 1,199,171                             | 0                          |
| Licenses and Permits                                | 0                                      | 0                                      | 143,712                               | 0                                     | 0                          |
| Fines and Forfeitures                               | 1,965                                  | 0                                      | 0                                     | 0                                     | 52,754                     |
| Intergovernmental                                   | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Interest  | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Other   | 0                                      | 2,510                                  | 0                                     | 46,555                                | 0                          |
| <i>Total Revenues</i>                               | <u>15,493</u>                          | <u>2,510</u>                           | <u>143,712</u>                        | <u>1,245,726</u>                      | <u>52,754</u>              |
| <b>Expenditures</b>                                 |  |  |                                       |                                       |                            |
| Current:  |  |  |                                       |                                       |                            |
| General Government                                  |  |  |                                       |                                       |                            |
| Legislative and Executive                           | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Judicial  | 0                                      | 700                                    | 0                                     | 0                                     | 0                          |
| Public Safety                                       | 0                                      | 0                                      | 126,324                               | 1,228,074                             | 43,973                     |
| Public Works  | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Health  | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Human Services                                      | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Economic Development                                | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Capital Outlay                                      | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Debt Service:                                       | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Principal Retirement                                | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| <i>Total Expenditures</i>                           | <u>0</u>                               | <u>700</u>                             | <u>126,324</u>                        | <u>1,228,074</u>                      | <u>43,973</u>              |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 15,493                                 | 1,810                                  | 17,388                                | 17,652                                | 8,781                      |
| <b>Other Financing Sources (Uses)</b>               |  |  |                                       |                                       |                            |
| Proceeds from Sale of Assets                        | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Transfers In  | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| Transfers Out                                       | 0                                      | 0                                      | 0                                     | 0                                     | 0                          |
| <i>Total Other Financing Sources (Uses)</i>         | <u>0</u>                               | <u>0</u>                               | <u>0</u>                              | <u>0</u>                              | <u>0</u>                   |
| <i>Change in Fund Balances</i>                      | 15,493                                 | 1,810                                  | 17,388                                | 17,652                                | 8,781                      |
| <i>Fund Balances (Deficit) Beginning of Year</i>    | <u>193,549</u>                         | <u>6,116</u>                           | <u>75,578</u>                         | <u>240,045</u>                        | <u>36,934</u>              |
| <i>Fund Balances (Deficit) End of Year</i>          | <u>\$ 209,042</u>                      | <u>\$ 7,926</u>                        | <u>\$ 92,966</u>                      | <u>\$ 257,697</u>                     | <u>\$ 45,715</u>           |

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2016*

|   | Highway<br>Safety<br>Fund | Adult<br>Probation<br>Fund | Drug<br>Enforcement<br>Fund | Emergency<br>Management<br>Agency<br>Fund | Indigent<br>Immobilization<br>Fund |
|---|---------------------------|----------------------------|-----------------------------|---|------------------------------------|
| <b>Revenues</b>                                     |                           |                            |                             |   |                                    |
| Property Taxes                                      | \$ 0                      | \$ 0                       | \$ 0                        | \$ 0                                      | \$ 0                               |
| Other Local Taxes - Hotel                           | 0                         | 0                          | 0                           | 0   | 0                                  |
| Special Assessments                                 | 0                         | 0                          | 0                           | 0   | 0                                  |
| Charges for Services                                | 0                         | 30,748                     | 0                           | 26,000                                    | 0                                  |
| Licenses and Permits                                | 0                         | 0                          | 0                           | 0   | 0                                  |
| Fines and Forfeitures                               | 0                         | 0                          | 27,207                      | 0   | 0                                  |
| Intergovernmental                                   | 21,400                    | 704,977                    | 0                           | 251,048                                   | 0                                  |
| Interest  | 0                         | 0                          | 0                           | 0   | 0                                  |
| Other   | 0                         | 0                          | 0                           | 0   | 0                                  |
| <i>Total Revenues</i>                               | <u>21,400</u>             | <u>735,725</u>             | <u>27,207</u>               | <u>277,048</u>                            | <u>0</u>                           |
| <b>Expenditures</b>                                 |                           |                            |                             |   |                                    |
| Current:  |                           |                            |                             |   |                                    |
| General Government                                  |                           |                            |                             |   |                                    |
| Legislative and Executive                           | 0                         | 0                          | 0                           | 0   | 0                                  |
| Judicial  | 0                         | 730,174                    | 0                           | 0   | 0                                  |
| Public Safety                                       | 26,346                    | 0                          | 17,250                      | 257,977                                   | 0                                  |
| Public Works  | 0                         | 0                          | 0                           | 0   | 0                                  |
| Health  | 0                         | 0                          | 0                           | 0   | 0                                  |
| Human Services                                      | 0                         | 0                          | 0                           | 0   | 0                                  |
| Economic Development                                | 0                         | 0                          | 0                           | 0   | 0                                  |
| Capital Outlay                                      | 0                         | 0                          | 0                           | 0   | 0                                  |
| Debt Service:                                       | 0                         | 0                          | 0                           | 0   | 0                                  |
| Principal Retirement                                | 0                         | 0                          | 0                           | 0   | 0                                  |
| <i>Total Expenditures</i>                           | <u>26,346</u>             | <u>730,174</u>             | <u>17,250</u>               | <u>257,977</u>                            | <u>0</u>                           |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (4,946)                   | 5,551                      | 9,957                       | 19,071                                    | 0                                  |
| <b>Other Financing Sources (Uses)</b>               |                           |                            |                             |   |                                    |
| Proceeds from Sale of Assets                        | 0                         | 0                          | 0                           | 0   | 0                                  |
| Transfers In  | 0                         | 0                          | 0                           | 24,666                                    | 0                                  |
| Transfers Out                                       | 0                         | 0                          | 0                           | 0   | 0                                  |
| <i>Total Other Financing Sources (Uses)</i>         | <u>0</u>                  | <u>0</u>                   | <u>0</u>                    | <u>24,666</u>                             | <u>0</u>                           |
| <i>Change in Fund Balances</i>                      | (4,946)                   | 5,551                      | 9,957                       | 43,737                                    | 0                                  |
| <i>Fund Balances (Deficit) Beginning of Year</i>    | <u>784</u>                | <u>707,338</u>             | <u>58,372</u>               | <u>259,557</u>                            | <u>1,931</u>                       |
| <i>Fund Balances (Deficit) End of Year</i>          | <u>\$ (4,162)</u>         | <u>\$ 712,889</u>          | <u>\$ 68,329</u>            | <u>\$ 303,294</u>                         | <u>\$ 1,931</u>                    |

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2016*

|   | Development<br>Rotary<br>Fund | Crime Victims<br>Assistance<br>Fund | Visitor and<br>Convention<br>Bureau<br>Fund | Senior<br>Citizens<br>Fund | Solid Waste<br>District<br>Fund |
|---|-------------------------------|-------------------------------------|---|----------------------------|---------------------------------|
| <b>Revenues</b>                                     |                               |                                     |   |                            |                                 |
| Property Taxes                                      | \$ 0                          | \$ 0                                | \$ 0  | \$ 898,085                 | \$ 0                            |
| Other Local Taxes - Hotel                           | 0                             | 0                                   | 6,023,199                                   | 0                          | 0                               |
| Special Assessments                                 | 0                             | 0                                   | 0   | 0                          | 0                               |
| Charges for Services                                | 0                             | 0                                   | 0   | 0                          | 603,062                         |
| Licenses and Permits                                | 0                             | 0                                   | 0   | 0                          | 0                               |
| Fines and Forfeitures                               | 0                             | 0                                   | 0   | 0                          | 0                               |
| Intergovernmental                                   | 0                             | 273,722                             | 0   | 119,620                    | 125,000                         |
| Interest  | 6,927                         | 0                                   | 0   | 0                          | 0                               |
| Other   | 0                             | 20,174                              | 0   | 207                        | 12,287                          |
| <i>Total Revenues</i>                               | <u>6,927</u>                  | <u>293,896</u>                      | <u>6,023,199</u>                            | <u>1,017,912</u>           | <u>740,349</u>                  |
| <b>Expenditures</b>                                 |                               |                                     |   |                            |                                 |
| Current:  |                               |                                     |   |                            |                                 |
| General Government                                  |                               |                                     |   |                            |                                 |
| Legislative and Executive                           | 0                             | 316,984                             | 3,711,417                                   | 0                          | 0                               |
| Judicial  | 0                             | 0                                   | 0   | 0                          | 0                               |
| Public Safety                                       | 0                             | 0                                   | 0   | 0                          | 0                               |
| Public Works  | 0                             | 0                                   | 0   | 0                          | 413,245                         |
| Health  | 0                             | 0                                   | 0   | 1,017,082                  | 0                               |
| Human Services                                      | 0                             | 0                                   | 0   | 0                          | 0                               |
| Economic Development                                | 3,319                         | 0                                   | 0   | 0                          | 0                               |
| Capital Outlay                                      | 0                             | 0                                   | 0   | 0                          | 0                               |
| Debt Service:                                       | 0                             | 0                                   | 0   | 0                          | 0                               |
| Principal Retirement                                | 0                             | 0                                   | 0   | 0                          | 0                               |
| <i>Total Expenditures</i>                           | <u>3,319</u>                  | <u>316,984</u>                      | <u>3,711,417</u>                            | <u>1,017,082</u>           | <u>413,245</u>                  |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 3,608                         | (23,088)                            | 2,311,782                                   | 830                        | 327,104                         |
| <b>Other Financing Sources (Uses)</b>               |                               |                                     |   |                            |                                 |
| Proceeds from Sale of Assets                        | 0                             | 0                                   | 0   | 0                          | 0                               |
| Transfers In  | 0                             | 0                                   | 0   | 0                          | 0                               |
| Transfers Out                                       | 0                             | 0                                   | 0   | 0                          | 0                               |
| <i>Total Other Financing Sources (Uses)</i>         | <u>0</u>                      | <u>0</u>                            | <u>0</u>                                    | <u>0</u>                   | <u>0</u>                        |
| <i>Change in Fund Balances</i>                      | 3,608                         | (23,088)                            | 2,311,782                                   | 830                        | 327,104                         |
| <i>Fund Balances (Deficit) Beginning of Year</i>    | <u>370,815</u>                | <u>52,236</u>                       | <u>0</u>                                    | <u>86,275</u>              | <u>1,161,802</u>                |
| <i>Fund Balances (Deficit) End of Year</i>          | <u>\$ 374,423</u>             | <u>\$ 29,148</u>                    | <u>\$ 2,311,782</u>                         | <u>\$ 87,105</u>           | <u>\$ 1,488,906</u>             |

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2016*

|   | Law<br>Library<br>Fund | Joint<br>Dispatch<br>Fund | eSORN<br>Grant<br>Fund | Indigent<br>Ignition<br>Interlock<br>Fund | 911 Services<br>Fund | Total<br>Nonmajor<br>Special Revenue<br>Funds |
|---|------------------------|---------------------------|------------------------|---|----------------------|---|
| <b>Revenues</b>                                     |                        |                           |                        |   |                      |   |
| Property Taxes                                      | \$ 0                   | \$ 0                      | \$ 0                   | \$ 0                                      | \$ 0                 | \$ 898,085                                    |
| Other Local Taxes - Hotel                           | 0                      | 0                         | 0                      | 0   | 0                    | 6,023,199                                     |
| Special Assessments                                 | 0                      | 0                         | 0                      | 0   | 0                    | 205,166                                       |
| Charges for Services                                | 210,610                | 0                         | 0                      | 3,392                                     | 0                    | 4,792,658                                     |
| Licenses and Permits                                | 0                      | 0                         | 0                      | 0   | 0                    | 460,497                                       |
| Fines and Forfeitures                               | 58,608                 | 0                         | 0                      | 0   | 0                    | 200,299                                       |
| Intergovernmental                                   | 0                      | 0                         | 0                      | 0   | 192,222              | 16,240,671                                    |
| Interest  | 0                      | 0                         | 0                      | 0   | 0                    | 27,295  |
| Other   | 21,640                 | 0                         | 70                     | 0   | 810                  | 310,402                                       |
| <i>Total Revenues</i>                               | <u>290,858</u>         | <u>0</u>                  | <u>70</u>              | <u>3,392</u>                              | <u>193,032</u>       | <u>29,158,272</u>                             |
| <b>Expenditures</b>                                 |                        |                           |                        |   |                      |   |
| Current:  |                        |                           |                        |   |                      |   |
| General Government                                  |                        |                           |                        |   |                      |   |
| Legislative and Executive                           | 0                      | 0                         | 0                      | 0   | 0                    | 5,767,115                                     |
| Judicial  | 280,977                | 0                         | 0                      | 0   | 0                    | 1,975,008                                     |
| Public Safety                                       | 0                      | 3,855                     | 0                      | 0   | 240,902              | 3,660,512                                     |
| Public Works  | 0                      | 0                         | 0                      | 0   | 0                    | 5,633,375                                     |
| Health  | 0                      | 0                         | 0                      | 0   | 0                    | 1,326,960                                     |
| Human Services                                      | 0                      | 0                         | 0                      | 0   | 0                    | 9,778,325                                     |
| Economic Development                                | 0                      | 0                         | 0                      | 0   | 0                    | 867,626                                       |
| Capital Outlay                                      | 0                      | 0                         | 0                      | 0   | 0                    | 152,527                                       |
| Debt Service:                                       |                        |                           |                        |   |                      |   |
| Principal Retirement                                | 0                      | 0                         | 0                      | 0   | 0                    | 30,000  |
| <i>Total Expenditures</i>                           | <u>280,977</u>         | <u>3,855</u>              | <u>0</u>               | <u>0</u>                                  | <u>240,902</u>       | <u>29,191,448</u>                             |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 9,881                  | (3,855)                   | 70                     | 3,392                                     | (47,870)             | (33,176)                                      |
| <b>Other Financing Sources (Uses)</b>               |                        |                           |                        |   |                      |   |
| Proceeds from Sale of Assets                        | 0                      | 0                         | 0                      | 0   | 0                    | 37,301  |
| Transfers In  | 0                      | 0                         | 0                      | 0   | 0                    | 1,931,102                                     |
| Transfers Out                                       | 0                      | 0                         | 0                      | 0   | 0                    | (200,000)                                     |
| <i>Total Other Financing Sources (Uses)</i>         | <u>0</u>               | <u>0</u>                  | <u>0</u>               | <u>0</u>                                  | <u>0</u>             | <u>1,768,403</u>                              |
| <i>Change in Fund Balances</i>                      | 9,881                  | (3,855)                   | 70                     | 3,392                                     | (47,870)             | 1,735,227                                     |
| <i>Fund Balances (Deficit) Beginning of Year</i>    | <u>374,936</u>         | <u>3,855</u>              | <u>(70)</u>            | <u>48,306</u>                             | <u>809,650</u>       | <u>11,611,049</u>                             |
| <i>Fund Balances (Deficit) End of Year</i>          | <u>\$ 384,817</u>      | <u>\$ 0</u>               | <u>\$ 0</u>            | <u>\$ 51,698</u>                          | <u>\$ 761,780</u>    | <u>\$ 13,346,276</u>                          |

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2016*

|   | Bond<br>Retirement<br>Fund | TIF Bond<br>Retirement<br>Fund | Special<br>Assessment<br>Bond Retirement<br>Fund | Total<br>Nonmajor<br>Debt Service<br>Funds |
|---|----------------------------|--------------------------------|--|--|
|   | <u>          </u>          | <u>          </u>              | <u>          </u>                                | <u>          </u>                          |
| <b>Assets</b>   |                            |                                |  |  |
| Equity in Pooled Cash and Investments   | \$ 1,357,953               | \$ 1,490,430                   | \$ 340,976                                       | \$ 3,189,359                               |
| Payment in Lieu of Taxes Receivable   | 0                          | 1,912,952                      | 0  | 1,912,952                                  |
| Special Assessments Receivable  | <u>0</u>                   | <u>0</u>                       | <u>131,738</u>                                   | <u>131,738</u>                             |
| <i>Total Assets</i>   | <u><u>\$ 1,357,953</u></u> | <u><u>\$ 3,403,382</u></u>     | <u><u>\$ 472,714</u></u>                         | <u><u>\$ 5,234,049</u></u>                 |
| <b>Liabilities</b>  |                            |                                |  |  |
| Interfund Payable   | <u>\$ 0</u>                | <u>\$ 0</u>                    | <u>\$ 118,104</u>                                | <u>\$ 118,104</u>                          |
| <b>Deferred Inflows of Resources</b>  |                            |                                |  |  |
| Payment in Lieu of Taxes  | 0                          | 1,912,952                      | 0  | 1,912,952                                  |
| Unavailable Revenue   | <u>0</u>                   | <u>0</u>                       | <u>131,738</u>                                   | <u>131,738</u>                             |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>0</u>                   | <u>1,912,952</u>               | <u>131,738</u>                                   | <u>2,044,690</u>                           |
| <b>Fund Balances</b>  |                            |                                |  |  |
| Restricted  | 0                          | 1,490,430                      | 222,872  | 1,713,302                                  |
| Assigned  | <u>1,357,953</u>           | <u>0</u>                       | <u>0</u>   | <u>1,357,953</u>                           |
| <i>Total Fund Balances (Deficit)</i>  | <u>1,357,953</u>           | <u>1,490,430</u>               | <u>222,872</u>                                   | <u>3,071,255</u>                           |
| <i>Total Liabilities, Deferred Inflows of Resources<br/>and Fund Balances</i> | <u><u>\$ 1,357,953</u></u> | <u><u>\$ 3,403,382</u></u>     | <u><u>\$ 472,714</u></u>                         | <u><u>\$ 5,234,049</u></u>                 |

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2016*

|   | Bond<br>Retirement<br>Fund | TIF Bond<br>Retirement<br>Fund | Special<br>Assessment<br>Bond Retirement<br>Fund | Total<br>Nonmajor<br>Debt Service<br>Funds |
|---|----------------------------|--------------------------------|--|--|
| <b>Revenues</b>                                     |                            |                                |  |  |
| Payment in Lieu of Taxes                            | \$ 0                       | \$ 1,876,964                   | \$ 0   | \$ 1,876,964                               |
| Special Assessments                                 | 0                          | 0                              | 82,362   | 82,362                                     |
| Other   | 96,776                     | 0                              | 0  | 96,776                                     |
| <i>Total Revenues</i>                               | <u>96,776</u>              | <u>1,876,964</u>               | <u>82,362</u>                                    | <u>2,056,102</u>                           |
| <b>Expenditures</b>                                 |                            |                                |  |  |
| Current:  |                            |                                |  |  |
| General Government                                  |                            |                                |  |  |
| Legislative and Executive                           | 0                          | 216,421                        | 240  | 216,661                                    |
| Intergovernmental                                   | 0                          | 600,274                        | 0  | 600,274                                    |
| Debt Service:                                       |                            |                                |  |  |
| Principal Retirement                                | 477,722                    | 770,000                        | 41,201   | 1,288,923                                  |
| Interest and Fiscal Charges                         | 57,542                     | 400,513                        | 746  | 458,801                                    |
| <i>Total Expenditures</i>                           | <u>535,264</u>             | <u>1,987,208</u>               | <u>42,187</u>                                    | <u>2,564,659</u>                           |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(438,488)</u>           | <u>(110,244)</u>               | <u>40,175</u>                                    | <u>(508,557)</u>                           |
| <b>Other Financing Sources (Uses)</b>               |                            |                                |  |  |
| Transfers In  | 0                          | 105,052                        | 0  | 105,052                                    |
| Transfers Out                                       | 0                          | 0                              | (109,215)  | (109,215)                                  |
| <i>Total Other Financing Sources (Uses)</i>         | <u>0</u>                   | <u>105,052</u>                 | <u>(109,215)</u>                                 | <u>(4,163)</u>                             |
| <i>Change in Fund Balances</i>                      | (438,488)                  | (5,192)                        | (69,040)   | (512,720)                                  |
| <i>Fund Balances Beginning of Year</i>              | <u>1,796,441</u>           | <u>1,495,622</u>               | <u>291,912</u>                                   | <u>3,583,975</u>                           |
| <i>Fund Balances End of Year</i>                    | <u>\$ 1,357,953</u>        | <u>\$ 1,490,430</u>            | <u>\$ 222,872</u>                                | <u>\$ 3,071,255</u>                        |

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2016*

|  | Board of<br>Elections<br>Capital<br>Improvement<br>Fund | Drainage<br>Improvement<br>Fund | Route 250<br>Corridor<br>Safety<br>Fund | Motor Vehicle<br>and Gasoline<br>Tax<br>Construction<br>Fund | TIF<br>Projects<br>Fund | Total<br>Nonmajor<br>Capital Projects<br>Funds |
|--|---|---------------------------------|---|--|-------------------------|--|
| <b>Assets</b>                              |   |                                 |   |  |                         |  |
| Equity in Pooled Cash and Investments      | \$ 300,000  | \$ 134,329                      | \$ 487,710                              | \$ 600,000   | \$ 226,433              | \$ 1,748,472                                   |
| <b>Liabilities</b>                         |   |                                 |   |  |                         |  |
| Accounts Payable                           | \$ 0  | \$ 0                            | \$ 0                                    | \$ 0   | \$ 4,500                | \$ 4,500                                       |
| Contracts Payable                          | 0   | 2,516                           | 0                                       | 0  | 0                       | 2,516  |
| <i>Total Liabilities</i>                   | 0   | 2,516                           | 0                                       | 0  | 4,500                   | 7,016  |
| <b>Fund Balances</b>                       |   |                                 |   |  |                         |  |
| Restricted                                 | 0   | 131,813                         | 487,710                                 | 0  | 221,933                 | 841,456  |
| Committed                                  | 300,000   | 0                               | 0                                       | 600,000  | 0                       | 900,000  |
| <i>Total Fund Balances (Deficit)</i>       | 300,000   | 131,813                         | 487,710                                 | 600,000  | 221,933                 | 1,741,456                                      |
| <i>Total Liabilities and Fund Balances</i> | \$ 300,000  | \$ 134,329                      | \$ 487,710                              | \$ 600,000   | \$ 226,433              | \$ 1,748,472                                   |



**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2016*

|   | Board of<br>Elections<br>Capital<br>Improvement<br>Fund | Drainage<br>Improvement<br>Fund | Route 250<br>Corridor<br>Safety<br>Fund | Motor Vehicle<br>and Gasoline<br>Tax<br>Construction<br>Fund | TIF<br>Projects<br>Fund | Total<br>Nonmajor<br>Capital Projects<br>Funds |
|---|---|---------------------------------|---|--|-------------------------|--|
| <b>Revenues</b>                                     |   |                                 |   |  |                         |  |
| Intergovernmental                                   | \$ 0  | \$ 0                            | \$ 170,000                              | \$ 0   | \$ 0                    | \$ 170,000                                     |
| <b>Expenditures</b>                                 |   |                                 |   |  |                         |  |
| Capital Outlay                                      | 0   | 13,738                          | 0                                       | 0  | 230,994                 | 244,732  |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 0   | (13,738)                        | 170,000                                 | 0  | (230,994)               | (74,732)                                       |
| <b>Other Financing Sources (Uses)</b>               |   |                                 |   |  |                         |  |
| Transfers In  | 0   | 0                               | 0                                       | 200,000  | 0                       | 200,000  |
| <i>Change in Fund Balances</i>                      | 0   | (13,738)                        | 170,000                                 | 200,000  | (230,994)               | 125,268  |
| <i>Fund Balances Beginning of Year</i>              | 300,000   | 145,551                         | 317,710                                 | 400,000  | 452,927                 | 1,616,188                                      |
| <i>Fund Balances End of Year</i>                    | <u>\$ 300,000</u>                                       | <u>\$ 131,813</u>               | <u>\$ 487,710</u>                       | <u>\$ 600,000</u>  | <u>\$ 221,933</u>       | <u>\$ 1,741,456</u>                            |

*This Page Intentionally Left Blank*

***Governmental Funds  
Individual Fund Schedules of  
Revenues, Expenditures and Changes  
in Fund Balances - Budget  
(Non-GAAP Basis) and Actual***

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2016*

|                              | Final<br>Budget   | Actual            | Variance with<br>Budget |
|------------------------------|-------------------|-------------------|-------------------------|
| <b>Revenues</b>              |                   |                   |                         |
| Property Taxes               | \$ 4,099,119      | \$ 4,152,247      | \$ 53,128               |
| Permissive Sales Taxes       | 16,112,300        | 15,916,597        | (195,703)               |
| Special Assessments          | 0                 | 8,000             | 8,000                   |
| Charges for Services         | 4,498,286         | 4,273,442         | (224,844)               |
| Licenses and Permits         | 690,296           | 755,066           | 64,770                  |
| Fines and Forfeitures        | 300,057           | 319,804           | 19,747                  |
| Intergovernmental            | 3,052,010         | 3,084,400         | 32,390                  |
| Interest                     | 637,015           | 722,524           | 85,509                  |
| Contributions and Donations  | 0                 | 2,000,000         | 2,000,000               |
| Other                        | 1,119,719         | 1,052,533         | (67,186)                |
| <i>Total Revenues</i>        | <u>30,508,802</u> | <u>32,284,613</u> | <u>1,775,811</u>        |
| <b>Expenditures</b>          |                   |                   |                         |
| Current:                     |                   |                   |                         |
| General Government:          |                   |                   |                         |
| Legislative and Executive    |                   |                   |                         |
| Commissioners                |                   |                   |                         |
| Personal Services            | 670,243           | 658,333           | 11,910                  |
| Materials and Supplies       | 734,540           | 668,559           | 65,981                  |
| Contractual Services         | 692,703           | 629,991           | 62,712                  |
| Capital Outlay               | 1,376,385         | 974,468           | 401,917                 |
| Other                        | 2,539             | 1,865             | 674                     |
| Total Commissioners          | <u>3,476,410</u>  | <u>2,933,216</u>  | <u>543,194</u>          |
| Finance                      |                   |                   |                         |
| Personal Services            | 341,317           | 338,215           | 3,102                   |
| Materials and Supplies       | 29,638            | 24,220            | 5,418                   |
| Contractual Services         | 143,914           | 136,748           | 7,166                   |
| Other                        | 15,000            | 14,554            | 446                     |
| Total Finance                | <u>529,869</u>    | <u>513,737</u>    | <u>16,132</u>           |
| Human Resources              |                   |                   |                         |
| Personal Services            | 337,697           | 319,502           | 18,195                  |
| Materials and Supplies       | 17,314            | 16,428            | 886                     |
| Contractual Services         | 12,562            | 9,362             | 3,200                   |
| Total Human Resources        | <u>367,573</u>    | <u>345,292</u>    | <u>22,281</u>           |
| Microfilm                    |                   |                   |                         |
| Personal Services            | 126,163           | 125,395           | 768                     |
| Materials and Supplies       | 28,250            | 28,121            | 129                     |
| Capital Outlay               | 5,000             | 0                 | 5,000                   |
| Total Microfilm              | <u>159,413</u>    | <u>153,516</u>    | <u>5,897</u>            |
| Information Technology       |                   |                   |                         |
| Personal Services            | 391,831           | 384,775           | 7,056                   |
| Materials and Supplies       | 156,927           | 105,013           | 51,914                  |
| Contractual Services         | 185,429           | 141,826           | 43,603                  |
| Capital Outlay               | 165,000           | 133,797           | 31,203                  |
| Total Information Technology | <u>899,187</u>    | <u>765,411</u>    | <u>133,776</u>          |

*(continued)*

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2016*

|  | Final<br>Budget   | Actual            | Variance with<br>Budget |
|--|-------------------|-------------------|-------------------------|
| <b>Facilities</b>                      |                   |                   |                         |
| Personal Services                      | 1,074,374         | 1,037,564         | 36,810                  |
| Materials and Supplies                 | 696,152           | 569,092           | 127,060                 |
| Contractual Services                   | 1,009,401         | 894,777           | 114,624                 |
| Capital Outlay                         | 74,998            | 59,998            | 15,000                  |
| <b>Total Facilities</b>                | <b>2,854,925</b>  | <b>2,561,431</b>  | <b>293,494</b>          |
| <b>Auditor</b>                         |                   |                   |                         |
| Personal Services                      | 635,117           | 619,668           | 15,449                  |
| Materials and Supplies                 | 63,796            | 48,403            | 15,393                  |
| Contractual Services                   | 241,228           | 213,736           | 27,492                  |
| <b>Total Auditor</b>                   | <b>940,141</b>    | <b>881,807</b>    | <b>58,334</b>           |
| <b>Board of Revision</b>               |                   |                   |                         |
| Contractual Services                   | 13,000            | 6,123             | 6,877                   |
| <b>Treasurer</b>                       |                   |                   |                         |
| Personal Services                      | 174,811           | 165,183           | 9,628                   |
| Materials and Supplies                 | 114,091           | 98,033            | 16,058                  |
| Contractual Services                   | 58,339            | 58,339            | 0                       |
| <b>Total Treasurer</b>                 | <b>347,241</b>    | <b>321,555</b>    | <b>25,686</b>           |
| <b>Prosecuting Attorney</b>            |                   |                   |                         |
| Personal Services                      | 1,320,589         | 1,282,266         | 38,323                  |
| Materials and Supplies                 | 101,904           | 94,952            | 6,952                   |
| Contractual Services                   | 13,031            | 10,255            | 2,776                   |
| <b>Total Prosecuting Attorney</b>      | <b>1,435,524</b>  | <b>1,387,473</b>  | <b>48,051</b>           |
| <b>Board of Elections</b>              |                   |                   |                         |
| Personal Services                      | 319,658           | 313,590           | 6,068                   |
| Materials and Supplies                 | 175,301           | 167,961           | 7,340                   |
| Contractual Services                   | 87,281            | 81,764            | 5,517                   |
| <b>Total Board of Elections</b>        | <b>582,240</b>    | <b>563,315</b>    | <b>18,925</b>           |
| <b>Recorder</b>                        |                   |                   |                         |
| Personal Services                      | 283,619           | 277,040           | 6,579                   |
| Materials and Supplies                 | 10,009            | 7,438             | 2,571                   |
| Contractual Services                   | 45,947            | 45,284            | 663                     |
| Other                                  | 7,048             | 4,113             | 2,935                   |
| <b>Total Recorder</b>                  | <b>346,623</b>    | <b>333,875</b>    | <b>12,748</b>           |
| <b>Miscellaneous</b>                   |                   |                   |                         |
| Contractual Services                   | 841,091           | 430,878           | 410,213                 |
| <b>Total Legislative and Executive</b> | <b>12,793,237</b> | <b>11,197,629</b> | <b>1,595,608</b>        |
| <b>Judicial</b>                        |                   |                   |                         |
| <b>Common Pleas</b>                    |                   |                   |                         |
| Personal Services                      | 949,153           | 933,774           | 15,379                  |
| Materials and Supplies                 | 154,980           | 126,081           | 28,899                  |
| Contractual Services                   | 70,404            | 57,580            | 12,824                  |
| <b>Total Common Pleas</b>              | <b>1,174,537</b>  | <b>1,117,435</b>  | <b>57,102</b>           |

*(continued)*

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2016*

|                                  | Final<br>Budget  | Actual           | Variance with<br>Budget |
|----------------------------------|------------------|------------------|-------------------------|
| Family Court                     |                  |                  |                         |
| Personal Services                | 1,965,261        | 1,903,233        | 62,028                  |
| Materials and Supplies           | 181,493          | 155,224          | 26,269                  |
| Contractual Services             | 56,715           | 39,357           | 17,358                  |
| Total Family Court               | <u>2,203,469</u> | <u>2,097,814</u> | <u>105,655</u>          |
| Probate Court                    |                  |                  |                         |
| Personal Services                | 353,607          | 319,284          | 34,323                  |
| Materials and Supplies           | 18,386           | 14,883           | 3,503                   |
| Contractual Services             | 39,949           | 37,693           | 2,256                   |
| Total Probate Court              | <u>411,942</u>   | <u>371,860</u>   | <u>40,082</u>           |
| Clerk of Court                   |                  |                  |                         |
| Personal Services                | 751,458          | 732,905          | 18,553                  |
| Materials and Supplies           | 30,934           | 26,614           | 4,320                   |
| Contractual Services             | 51,159           | 48,373           | 2,786                   |
| Capital Outlay                   | 7,250            | 7,126            | 124                     |
| Total Clerk of Court             | <u>840,801</u>   | <u>815,018</u>   | <u>25,783</u>           |
| County Court                     |                  |                  |                         |
| Personal Services                | 346,585          | 332,357          | 14,228                  |
| Materials and Supplies           | 42,621           | 34,638           | 7,983                   |
| Contractual Services             | 16,896           | 15,325           | 1,571                   |
| Total County Court               | <u>406,102</u>   | <u>382,320</u>   | <u>23,782</u>           |
| Huron Municipal Court            |                  |                  |                         |
| Personal Services                | 2,329            | 1,114            | 1,215                   |
| Materials and Supplies           | 250              | 0                | 250                     |
| Contractual Services             | 67,291           | 66,200           | 1,091                   |
| Total Huron Municipal Court      | <u>69,870</u>    | <u>67,314</u>    | <u>2,556</u>            |
| Sandusky Municipal Court         |                  |                  |                         |
| Personal Services                | 13,752           | 14,124           | (372)                   |
| Materials and Supplies           | 1,873            | 1,727            | 146                     |
| Contractual Services             | 114,636          | 114,578          | 58                      |
| Total Sandusky Municipal Court   | <u>130,261</u>   | <u>130,429</u>   | <u>(168)</u>            |
| Vermillion Municipal Court       |                  |                  |                         |
| Materials and Supplies           | 1,100            | 0                | 1,100                   |
| Contractual Services             | 79,852           | 48,729           | 31,123                  |
| Total Vermillion Municipal Court | <u>80,952</u>    | <u>48,729</u>    | <u>32,223</u>           |
| Adult Probation                  |                  |                  |                         |
| Personal Services                | 338,330          | 335,796          | 2,534                   |
| Materials and Supplies           | 17,793           | 6,653            | 11,140                  |
| Contractual Services             | 2,500            | 1,442            | 1,058                   |
| Total Adult Probation            | <u>358,623</u>   | <u>343,891</u>   | <u>14,732</u>           |

*(continued)*

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2016*

|                                   | Final<br>Budget  | Actual           | Variance with<br>Budget |
|-----------------------------------|------------------|------------------|-------------------------|
| Public Defender                   |                  |                  |                         |
| Personal Services                 | 598,836          | 591,867          | 6,969                   |
| Materials and Supplies            | 21,350           | 18,382           | 2,968                   |
| Contractual Services              | 384,132          | 357,816          | 26,316                  |
| Total Public Defender             | <u>1,004,318</u> | <u>968,065</u>   | <u>36,253</u>           |
| Total Judicial                    | <u>6,680,875</u> | <u>6,342,875</u> | <u>338,000</u>          |
| Public Safety                     |                  |                  |                         |
| Juvenile Detention Facility       |                  |                  |                         |
| Personal Services                 | 1,483,767        | 1,414,329        | 69,438                  |
| Materials and Supplies            | 192,384          | 125,300          | 67,084                  |
| Contractual Services              | 146,957          | 113,294          | 33,663                  |
| Total Juvenile Detention Facility | <u>1,823,108</u> | <u>1,652,923</u> | <u>170,185</u>          |
| Sheriff                           |                  |                  |                         |
| Personal Services                 | 5,857,561        | 5,606,227        | 251,334                 |
| Materials and Supplies            | 822,145          | 807,482          | 14,663                  |
| Contractual Services              | 462,536          | 451,222          | 11,314                  |
| Capital Outlay                    | 469,940          | 469,896          | 44                      |
| Total Sheriff                     | <u>7,612,182</u> | <u>7,334,827</u> | <u>277,355</u>          |
| Coroner                           |                  |                  |                         |
| Personal Services                 | 85,713           | 85,441           | 272                     |
| Materials and Supplies            | 4,268            | 3,346            | 922                     |
| Contractual Services              | 144,939          | 143,257          | 1,682                   |
| Total Coroner                     | <u>234,920</u>   | <u>232,044</u>   | <u>2,876</u>            |
| Total Public Safety               | <u>9,670,210</u> | <u>9,219,794</u> | <u>450,416</u>          |
| Public Works                      |                  |                  |                         |
| Tax Map                           |                  |                  |                         |
| Personal Services                 | 69,293           | 68,957           | 336                     |
| Materials and Supplies            | 800              | 0                | 800                     |
| Contractual Services              | 6,711            | 1,244            | 5,467                   |
| Total Public Works                | <u>76,804</u>    | <u>70,201</u>    | <u>6,603</u>            |
| Health                            |                  |                  |                         |
| Humane Agent                      |                  |                  |                         |
| Personal Services                 | 3,263            | 3,232            | 31                      |
| Materials and Supplies            | 1,025            | 505              | 520                     |
| Total Health                      | <u>4,288</u>     | <u>3,737</u>     | <u>551</u>              |

*(continued)*

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget        | Actual               | Variance with<br>Budget |
|---|------------------------|----------------------|-------------------------|
| Human Services                                      |                        |                      |                         |
| Veteran Services                                    |                        |                      |                         |
| Personal Services                                   | 339,411                | 305,870              | 33,541                  |
| Materials and Supplies                              | 517,109                | 414,362              | 102,747                 |
| Contractual Services                                | 61,132                 | 37,241               | 23,891                  |
| Capital Outlay                                      | 50,000                 | 27,556               | 22,444                  |
| Other   | 38,606                 | 0                    | 38,606                  |
| Total Human Services                                | <u>1,006,258</u>       | <u>785,029</u>       | <u>221,229</u>          |
| Capital Outlay                                      |                        |                      |                         |
| Capital Improvements                                |                        |                      |                         |
| Capital Outlay                                      | 18,029,504             | 17,272,798           | 756,706                 |
| Total Capital Outlay                                | <u>18,029,504</u>      | <u>17,272,798</u>    | <u>756,706</u>          |
| Debt Service:                                       |                        |                      |                         |
| Principal Retirement                                | 514,397                | 514,397              | 0                       |
| Interest and Fiscal Charges                         | 589,591                | 526,286              | 63,305                  |
| Bond Issuance Costs                                 | 0                      | 203,287              | (203,287)               |
| Total Debt Service                                  | <u>1,103,988</u>       | <u>1,243,970</u>     | <u>(139,982)</u>        |
| <i>Total Expenditures</i>                           | <u>49,365,164</u>      | <u>46,136,033</u>    | <u>3,229,131</u>        |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(18,856,362)</u>    | <u>(13,851,420)</u>  | <u>5,004,942</u>        |
| <b>Other Financing Sources (Uses)</b>               |                        |                      |                         |
| Proceeds from Sale of Assets                        | 28,522                 | 23,408               | (5,114)                 |
| Issuance of Notes                                   | 0                      | 17,410,000           | 17,410,000              |
| Advances In   | 1,739,313              | 1,739,313            | 0                       |
| Advances Out  | (790,000)              | (790,000)            | 0                       |
| Transfers In  | 118,399                | 118,399              | 0                       |
| Transfers Out                                       | (3,543,736)            | (2,040,785)          | 1,502,951               |
| <i>Total Other Financing Sources (Uses)</i>         | <u>(2,447,502)</u>     | <u>16,460,335</u>    | <u>18,907,837</u>       |
| <i>Change in Fund Balance</i>                       | <u>(21,303,864)</u>    | <u>2,608,915</u>     | <u>23,912,779</u>       |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 9,005,170              | 9,005,170            | 0                       |
| <i>Prior Year Encumbrances Appropriated</i>         | <u>1,582,179</u>       | <u>1,582,179</u>     | <u>0</u>                |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ (10,716,515)</u> | <u>\$ 13,196,264</u> | <u>\$ 23,912,779</u>    |



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title Administration Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget          | Actual                   | Variance with<br>Budget |
|---|--------------------------|--------------------------|-------------------------|
| <b>Revenues</b>                                     |                          |                          |                         |
| Charges for Services                                | \$ 414,000               | \$ 420,545               | \$ 6,545                |
| <b>Expenditures</b>                                 |                          |                          |                         |
| Current:  |                          |                          |                         |
| General Government:                                 |                          |                          |                         |
| Judicial  |                          |                          |                         |
| Personal Services                                   | 271,413                  | 266,813                  | 4,600                   |
| Materials and Supplies                              | 24,307                   | 22,171                   | 2,136                   |
| Contractual Services                                | 27,350                   | 27,123                   | 227                     |
| <i>Total Expenditures</i>                           | <u>323,070</u>           | <u>316,107</u>           | <u>6,963</u>            |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>90,930</u>            | <u>104,438</u>           | <u>13,508</u>           |
| <b>Other Financing Sources (Uses)</b>               |                          |                          |                         |
| Transfers Out                                       | <u>(118,399)</u>         | <u>(118,399)</u>         | <u>0</u>                |
| <i>Change in Fund Balance</i>                       | (27,469)                 | (13,961)                 | 13,508                  |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 251,194                  | 251,194                  | 0                       |
| Prior Year Encumbrances Appropriated                | <u>4,557</u>             | <u>4,557</u>             | <u>0</u>                |
| <i>Fund Balance (Deficit) End of Year</i>           | <u><u>\$ 228,282</u></u> | <u><u>\$ 241,790</u></u> | <u><u>\$ 13,508</u></u> |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget     | Actual              | Variance with<br>Budget |
|---|---------------------|---------------------|-------------------------|
| <b>Revenues</b>                                     |                     |                     |                         |
| Property Taxes                                      | \$ 4,625,800        | \$ 4,491,936        | \$ (133,864)            |
| Charges for Services                                | 80,676              | 55,079              | (25,597)                |
| Intergovernmental                                   | 2,588,542           | 2,554,494           | (34,048)                |
| Interest  | 70                  | 570                 | 500                     |
| Other   | 84,153              | 242,265             | 158,112                 |
| <i>Total Revenues</i>                               | <u>7,379,241</u>    | <u>7,344,344</u>    | <u>(34,897)</u>         |
| <b>Expenditures</b>                                 |                     |                     |                         |
| Current:  |                     |                     |                         |
| Health  |                     |                     |                         |
| Developmental Disabilities                          |                     |                     |                         |
| Personal Services                                   | 3,918,485           | 3,304,651           | 613,834                 |
| Materials and Supplies                              | 501,253             | 369,874             | 131,379                 |
| Contractual Services                                | 1,980,080           | 1,326,607           | 653,473                 |
| Capital Outlay                                      | 227,371             | 134,546             | 92,825                  |
| Other   | 53,000              | 588                 | 52,412                  |
| Total Developmental Disabilities                    | <u>6,680,189</u>    | <u>5,136,266</u>    | <u>1,543,923</u>        |
| Residential and Individual Support                  |                     |                     |                         |
| Personal Services                                   | 57,207              | 57,156              | 51                      |
| Materials and Supplies                              | 20,576              | 7,517               | 13,059                  |
| Contractual Services                                | 2,051,069           | 1,496,676           | 554,393                 |
| Total Residential and Individual Support            | <u>2,128,852</u>    | <u>1,561,349</u>    | <u>567,503</u>          |
| Help Me Grow  |                     |                     |                         |
| Personal Services                                   | 367,978             | 261,505             | 106,473                 |
| Materials and Supplies                              | 47,073              | 33,043              | 14,030                  |
| Contractual Services                                | 3,347               | 3,347               | 0                       |
| Total Help Me Grow                                  | <u>418,398</u>      | <u>297,895</u>      | <u>120,503</u>          |
| Family Resource Services                            |                     |                     |                         |
| Contractual Services                                | <u>2,849,050</u>    | <u>1,984,595</u>    | <u>864,455</u>          |
| Donations   |                     |                     |                         |
| Materials and Supplies                              | <u>16,140</u>       | <u>15,995</u>       | <u>145</u>              |
| <i>Total Expenditures</i>                           | <u>12,092,629</u>   | <u>8,996,100</u>    | <u>3,096,529</u>        |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(4,713,388)</u>  | <u>(1,651,756)</u>  | <u>3,061,632</u>        |
| <b>Other Financing Sources (Uses)</b>               |                     |                     |                         |
| Proceeds from Sale of Assets                        | 2,500               | 54,951              | 52,451                  |
| Transfers In  | 7,500               | 0                   | (7,500)                 |
| <i>Total Other Financing Sources (Uses)</i>         | <u>10,000</u>       | <u>54,951</u>       | <u>44,951</u>           |
| <i>Change in Fund Balance</i>                       | <u>(4,703,388)</u>  | <u>(1,596,805)</u>  | <u>3,106,583</u>        |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 4,943,251           | 4,943,251           | 0                       |
| Prior Year Encumbrances Appropriated                | <u>830,250</u>      | <u>830,250</u>      | <u>0</u>                |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ 1,070,113</u> | <u>\$ 4,176,696</u> | <u>\$ 3,106,583</u>     |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Assessments Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual            | Variance with<br>Budget |
|---|-------------------|-------------------|-------------------------|
| <b>Revenues</b>                                 |                   |                   |                         |
| Special Assessments                             | \$ 209,127        | \$ 205,166        | \$ (3,961)              |
| Other   | 0                 | 165               | 165                     |
| <i>Total Revenues</i>                           | <u>209,127</u>    | <u>205,331</u>    | <u>(3,796)</u>          |
| <b>Expenditures</b>                             |                   |                   |                         |
| Current:  |                   |                   |                         |
| Public Works                                    |                   |                   |                         |
| Personal Services                               | 74,672            | 71,475            | 3,197                   |
| Materials and Supplies                          | 7,000             | 3,600             | 3,400                   |
| Contractual Services                            | 204,935           | 155,855           | 49,080                  |
| Capital Outlay                                  | 23,975            | 16,641            | 7,334                   |
| <i>Total Expenditures</i>                       | <u>310,582</u>    | <u>247,571</u>    | <u>63,011</u>           |
| <i>Change in Fund Balance</i>                   | (101,455)         | (42,240)          | 59,215                  |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 401,346           | 401,346           | 0                       |
| Prior Year Encumbrances Appropriated            | 150               | 150               | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 300,041</u> | <u>\$ 359,256</u> | <u>\$ 59,215</u>        |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Job and Family Services Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget    | Actual             | Variance with<br>Budget |
|---|--------------------|--------------------|-------------------------|
| <b>Revenues</b>                                     |                    |                    |                         |
| Charges for Services                                | \$ 98,500          | \$ 153,031         | \$ 54,531               |
| Intergovernmental                                   | 5,147,238          | 4,991,823          | (155,415)               |
| <i>Total Revenues</i>                               | <u>5,245,738</u>   | <u>5,144,854</u>   | <u>(100,884)</u>        |
| <b>Expenditures</b>                                 |                    |                    |                         |
| Current:  |                    |                    |                         |
| Human Services                                      |                    |                    |                         |
| Public Assistance                                   |                    |                    |                         |
| Personal Services                                   | 4,375,119          | 4,266,903          | 108,216                 |
| Materials and Supplies                              | 92,961             | 73,727             | 19,234                  |
| Contractual Services                                | 1,713,026          | 1,663,673          | 49,353                  |
| Total Public Assistance                             | <u>6,181,106</u>   | <u>6,004,303</u>   | <u>176,803</u>          |
| Workforce Investment Act                            |                    |                    |                         |
| Materials and Supplies                              | 19,444             | 4,954              | 14,490                  |
| Contractual Services                                | 442,233            | 286,069            | 156,164                 |
| Total Workforce Investment Act                      | <u>461,677</u>     | <u>291,023</u>     | <u>170,654</u>          |
| <i>Total Expenditures</i>                           | <u>6,642,783</u>   | <u>6,295,326</u>   | <u>347,457</u>          |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,397,045)</u> | <u>(1,150,472)</u> | <u>246,573</u>          |
| <b>Other Financing Sources (Uses)</b>               |                    |                    |                         |
| Proceeds from Sale of Assets                        | 3,000              | 419                | (2,581)                 |
| Advances Out  | (4,004)            | (4,004)            | 0                       |
| Transfers In  | 1,119,264          | 1,413,901          | 294,637                 |
| Transfers Out                                       | (287,123)          | (287,123)          | 0                       |
| <i>Total Other Financing Sources (Uses)</i>         | <u>831,137</u>     | <u>1,123,193</u>   | <u>292,056</u>          |
| <i>Change in Fund Balance</i>                       | <u>(565,908)</u>   | <u>(27,279)</u>    | <u>538,629</u>          |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 576,979            | 576,979            | 0                       |
| Prior Year Encumbrances Appropriated                | 254,897            | 254,897            | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ 265,968</u>  | <u>\$ 804,597</u>  | <u>\$ 538,629</u>       |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget    | Actual             | Variance with<br>Budget |
|---|--------------------|--------------------|-------------------------|
| <b>Revenues</b>                                     |                    |                    |                         |
| Charges for Services                                | \$ 28,000          | \$ 26,642          | \$ (1,358)              |
| Intergovernmental                                   | 1,877,513          | 1,569,272          | (308,241)               |
| Other   | 105,000            | 78,901             | (26,099)                |
| <i>Total Revenues</i>                               | <u>2,010,513</u>   | <u>1,674,815</u>   | <u>(335,698)</u>        |
| <b>Expenditures</b>                                 |                    |                    |                         |
| Current:  |                    |                    |                         |
| Human Services                                      |                    |                    |                         |
| Children's Services                                 |                    |                    |                         |
| Materials and Supplies                              | 32,500             | 18,573             | 13,927                  |
| Contractual Services                                | 3,021,508          | 2,845,547          | 175,961                 |
| Total Children's Services                           | <u>3,054,008</u>   | <u>2,864,120</u>   | <u>189,888</u>          |
| Title IV-E  |                    |                    |                         |
| Materials and Supplies                              | 6,200              | 128                | 6,072                   |
| Contractual Services                                | 35,000             | 10,923             | 24,077                  |
| Total Title IV-E                                    | <u>41,200</u>      | <u>11,051</u>      | <u>30,149</u>           |
| <i>Total Expenditures</i>                           | <u>3,095,208</u>   | <u>2,875,171</u>   | <u>220,037</u>          |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,084,695)</u> | <u>(1,200,356)</u> | <u>(115,661)</u>        |
| <b>Other Financing Sources (Uses)</b>               |                    |                    |                         |
| Transfers In  | 1,635,865          | 1,635,865          | 0                       |
| Transfers Out                                       | (795,000)          | (696,422)          | 98,578                  |
| <i>Total Other Financing Sources (Uses)</i>         | <u>840,865</u>     | <u>939,443</u>     | <u>98,578</u>           |
| <i>Change in Fund Balance</i>                       | (243,830)          | (260,913)          | (17,083)                |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 130,856            | 130,856            | 0                       |
| <i>Prior Year Encumbrances Appropriated</i>         | <u>271,229</u>     | <u>271,229</u>     | <u>0</u>                |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ 158,255</u>  | <u>\$ 141,172</u>  | <u>\$ (17,083)</u>      |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Child Support Enforcement Agency Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget     | Actual              | Variance with<br>Budget |
|---|---------------------|---------------------|-------------------------|
| <b>Revenues</b>                                     |                     |                     |                         |
| Charges for Services                                | \$ 359,000          | \$ 360,227          | \$ 1,227                |
| Intergovernmental                                   | 1,190,000           | 966,922             | (223,078)               |
| <i>Total Revenues</i>                               | <u>1,549,000</u>    | <u>1,327,149</u>    | <u>(221,851)</u>        |
| <b>Expenditures</b>                                 |                     |                     |                         |
| Current:  |                     |                     |                         |
| Human Services                                      |                     |                     |                         |
| CSEA  |                     |                     |                         |
| Personal Services                                   | 1,018,750           | 1,010,416           | 8,334                   |
| Materials and Supplies                              | 4,385               | 1,749               | 2,636                   |
| Contractual Services                                | 263,927             | 262,502             | 1,425                   |
| Total CSEA  | <u>1,287,062</u>    | <u>1,274,667</u>    | <u>12,395</u>           |
| Child Support - Juvenile Court                      |                     |                     |                         |
| Materials and Supplies                              | 4,000               | 116                 | 3,884                   |
| Contractual Services                                | 30,000              | 393                 | 29,607                  |
| Total Child Support - Juvenile Court                | <u>34,000</u>       | <u>509</u>          | <u>33,491</u>           |
| <i>Total Expenditures</i>                           | <u>1,321,062</u>    | <u>1,275,176</u>    | <u>45,886</u>           |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>227,938</u>      | <u>51,973</u>       | <u>(175,965)</u>        |
| <b>Other Financing Sources (Uses)</b>               |                     |                     |                         |
| Transfers In  | 0                   | 145,216             | 145,216                 |
| Transfers Out                                       | (305,000)           | (305,000)           | 0                       |
| <i>Total Other Financing Sources (Uses)</i>         | <u>(305,000)</u>    | <u>(159,784)</u>    | <u>145,216</u>          |
| <i>Change in Fund Balance</i>                       | (77,062)            | (107,811)           | (30,749)                |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 1,078,363           | 1,078,363           | 0                       |
| Prior Year Encumbrances Appropriated                | 56,112              | 56,112              | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ 1,057,413</u> | <u>\$ 1,026,664</u> | <u>\$ (30,749)</u>      |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual            | Variance with<br>Budget |
|---|-------------------|-------------------|-------------------------|
| <b>Revenues</b>                                     |                   |                   |                         |
| Charges for Services                                | \$ 10,000         | \$ 7,918          | \$ (2,082)              |
| Licenses and Permits                                | 283,140           | 290,227           | 7,087                   |
| Fines and Forfeitures                               | 1,200             | 833               | (367)                   |
| Intergovernmental                                   | 3,185             | 2,500             | (685)                   |
| Other   | 12,000            | 9,961             | (2,039)                 |
| <i>Total Revenues</i>                               | <u>309,525</u>    | <u>311,439</u>    | <u>1,914</u>            |
| <b>Expenditures</b>                                 |                   |                   |                         |
| Current:  |                   |                   |                         |
| Health  |                   |                   |                         |
| Dog and Kennel                                      |                   |                   |                         |
| Personal Services                                   | 227,199           | 221,366           | 5,833                   |
| Materials and Supplies                              | 33,823            | 27,974            | 5,849                   |
| Contractual Services                                | 70,847            | 53,316            | 17,531                  |
| Capital Outlay                                      | 30,000            | 29,990            | 10                      |
| Other   | 500               | 0                 | 500                     |
| Total Health  | <u>362,369</u>    | <u>332,646</u>    | <u>29,723</u>           |
| Debt Service:                                       |                   |                   |                         |
| Principal Retirement                                | 30,000            | 30,000            | 0                       |
| <i>Total Expenditures</i>                           | <u>392,369</u>    | <u>362,646</u>    | <u>29,723</u>           |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(82,844)</u>   | <u>(51,207)</u>   | <u>31,637</u>           |
| <b>Other Financing Sources (Uses)</b>               |                   |                   |                         |
| Proceeds from Sale of Assets                        | 0                 | 2,020             | 2,020                   |
| <i>Change in Fund Balance</i>                       | (82,844)          | (49,187)          | 33,657                  |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 230,708           | 230,708           | 0                       |
| Prior Year Encumbrances Appropriated                | 1,692             | 1,692             | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ 149,556</u> | <u>\$ 183,213</u> | <u>\$ 33,657</u>        |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual            | Variance with<br>Budget |
|---|-------------------|-------------------|-------------------------|
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <b>Revenues</b>                                 |                   |                   |                         |
| Charges for Services                            | \$ 1,400,000      | \$ 1,398,953      | \$ (1,047)              |
| Other   | 66,225            | 26,211            | (40,014)                |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Total Revenues</i>                           | 1,466,225         | 1,425,164         | (41,061)                |
| <b>Expenditures</b>                             |                   |                   |                         |
| Current:  |                   |                   |                         |
| General Government                              |                   |                   |                         |
| Legislative and Executive                       |                   |                   |                         |
| Treasurer                                       |                   |                   |                         |
| Personal Services                               | 765,340           | 762,199           | 3,141                   |
| Materials and Supplies                          | 139,402           | 129,141           | 10,261                  |
| Contractual Services                            | 820,894           | 805,783           | 15,111                  |
| Capital Outlay                                  | 15,000            | 15,000            | 0                       |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Total Expenditures</i>                       | 1,740,636         | 1,712,123         | 28,513                  |
| <i>Change in Fund Balance</i>                   | (274,411)         | (286,959)         | (12,548)                |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 573,014           | 573,014           | 0                       |
| Prior Year Encumbrances Appropriated            | 37,096            | 37,096            | 0                       |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 335,699</u> | <u>\$ 323,151</u> | <u>\$ (12,548)</u>      |



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle and Gasoline Tax Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual              | Variance with<br>Budget |
|---|-------------------|---------------------|-------------------------|
| <b>Revenues</b>                                     |                   |                     |                         |
| Charges for Services                                | \$ 275,150        | \$ 105,915          | \$ (169,235)            |
| Licenses and Permits                                | 20,000            | 26,478              | 6,478                   |
| Fines and Forfeitures                               | 50,000            | 61,359              | 11,359                  |
| Intergovernmental                                   | 5,295,569         | 5,285,519           | (10,050)                |
| Interest  | 15,000            | 16,728              | 1,728                   |
| Other   | 28,000            | 8,695               | (19,305)                |
| <i>Total Revenues</i>                               | <u>5,683,719</u>  | <u>5,504,694</u>    | <u>(179,025)</u>        |
| <b>Expenditures</b>                                 |                   |                     |                         |
| Current:  |                   |                     |                         |
| Public Works  |                   |                     |                         |
| Motor Vehicle and Gasoline Tax                      |                   |                     |                         |
| Personal Services                                   | 2,297,485         | 2,041,760           | 255,725                 |
| Materials and Supplies                              | 1,062,576         | 653,208             | 409,368                 |
| Contractual Services                                | 2,318,397         | 1,960,809           | 357,588                 |
| Capital Outlay                                      | 962,275           | 798,352             | 163,923                 |
| <i>Total Expenditures</i>                           | <u>6,640,733</u>  | <u>5,454,129</u>    | <u>1,186,604</u>        |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(957,014)</u>  | <u>50,565</u>       | <u>1,007,579</u>        |
| <b>Other Financing Sources (Uses)</b>               |                   |                     |                         |
| Proceeds from Sale of Assets                        | 5,000             | 31,819              | 26,819                  |
| Transfers Out                                       | (200,000)         | (200,000)           | 0                       |
| <i>Total Other Financing Sources (Uses)</i>         | <u>(195,000)</u>  | <u>(168,181)</u>    | <u>26,819</u>           |
| <i>Change in Fund Balance</i>                       | (1,152,014)       | (117,616)           | 1,034,398               |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 967,455           | 967,455             | 0                       |
| <i>Prior Year Encumbrances Appropriated</i>         | 295,433           | 295,433             | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ 110,874</u> | <u>\$ 1,145,272</u> | <u>\$ 1,034,398</u>     |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget          | Actual                   | Variance with<br>Budget |
|---|--------------------------|--------------------------|-------------------------|
| <b>Revenues</b>                                 |                          |                          |                         |
| Charges for Services                            | \$ 269,000               | \$ 301,707               | \$ 32,707               |
| Other   | 31,000                   | 51,291                   | 20,291                  |
| <i>Total Revenues</i>                           | <u>300,000</u>           | <u>352,998</u>           | <u>52,998</u>           |
| <b>Expenditures</b>                             |                          |                          |                         |
| Current:  |                          |                          |                         |
| Legislative and Executive                       |                          |                          |                         |
| Treasurer                                       |                          |                          |                         |
| Personal Services                               | 85,116                   | 80,603                   | 4,513                   |
| Materials and Supplies                          | 93,533                   | 63,645                   | 29,888                  |
| Contractual Services                            | 1,800                    | 0                        | 1,800                   |
| Total Treasurer                                 | <u>180,449</u>           | <u>144,248</u>           | <u>36,201</u>           |
| Prosecuting Attorney                            |                          |                          |                         |
| Personal Services                               | 170,654                  | 168,213                  | 2,441                   |
| Materials and Supplies                          | 27,000                   | 26,911                   | 89                      |
| Total Prosecuting Attorney                      | <u>197,654</u>           | <u>195,124</u>           | <u>2,530</u>            |
| <i>Total Expenditures</i>                       | <u>378,103</u>           | <u>339,372</u>           | <u>38,731</u>           |
| <i>Change in Fund Balance</i>                   | (78,103)                 | 13,626                   | 91,729                  |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 252,500                  | 252,500                  | 0                       |
| Prior Year Encumbrances Appropriated            | <u>1,033</u>             | <u>1,033</u>             | <u>0</u>                |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 175,430</u></u> | <u><u>\$ 267,159</u></u> | <u><u>\$ 91,729</u></u> |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Neighborhood Initiative Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>      | <u>Variance with<br/>Budget</u> |
|---|-------------------------|--------------------|---------------------------------|
| <b>Revenues</b>                                 |                         |                    |                                 |
| Intergovernmental                               | \$ 199,712              | \$ 101,553         | \$ (98,159)                     |
| <b>Expenditures</b>                             |                         |                    |                                 |
| Current:  |                         |                    |                                 |
| Economic Development                            |                         |                    |                                 |
| Neighborhood Initiative Program                 |                         |                    |                                 |
| Contractual Services                            | 98,159                  | 32,600             | 65,559                          |
| <i>Change in Fund Balance</i>                   | 101,553                 | 68,953             | (32,600)                        |
| <i>Fund Balance (Deficit) Beginning of Year</i> | (153,623)               | (153,623)          | 0                               |
| Prior Year Encumbrances Appropriated            | 52,070                  | 52,070             | 0                               |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 0</u>             | <u>\$ (32,600)</u> | <u>\$ (32,600)</u>              |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Development Block Grant Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget    | Actual                     | Variance with<br>Budget    |
|---|--------------------|----------------------------|----------------------------|
| <b>Revenues</b>                                 |                    |                            |                            |
| Intergovernmental                               | \$ 499,000         | \$ 115,000                 | \$ (384,000)               |
| <b>Expenditures</b>                             |                    |                            |                            |
| Current:  |                    |                            |                            |
| Economic Development                            |                    |                            |                            |
| Community Development Block Grant               |                    |                            |                            |
| Materials and Supplies                          | 4,860              | 3,580                      | 1,280                      |
| Contractual Services                            | 422,464            | 379,180                    | 43,284                     |
| Other   | 83,481             | 53,456                     | 30,025                     |
| <i>Total Expenditures</i>                       | <u>510,805</u>     | <u>436,216</u>             | <u>74,589</u>              |
| <i>Change in Fund Balance</i>                   | (11,805)           | (321,216)                  | (309,411)                  |
| <i>Fund Balance (Deficit) Beginning of Year</i> | (64,469)           | (64,469)                   | 0                          |
| Prior Year Encumbrances Appropriated            | <u>76,274</u>      | <u>76,274</u>              | <u>0</u>                   |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 0</u></u> | <u><u>\$ (309,411)</u></u> | <u><u>\$ (309,411)</u></u> |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Housing Improvement Program Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget          | Actual                     | Variance with<br>Budget    |
|---|--------------------------|----------------------------|----------------------------|
| <b>Revenues</b>                                 |                          |                            |                            |
| Intergovernmental                               | \$ 601,200               | \$ 146,022                 | \$ (455,178)               |
| Interest  | 400                      | 1,052                      | 652                        |
| Other   | 12,600                   | 6,603                      | (5,997)                    |
| <i>Total Revenues</i>                           | <u>614,200</u>           | <u>153,677</u>             | <u>(460,523)</u>           |
| <b>Expenditures</b>                             |                          |                            |                            |
| Current:  |                          |                            |                            |
| Economic Development                            |                          |                            |                            |
| Community Housing Improvement Program           |                          |                            |                            |
| Materials and Supplies                          | 2,155                    | 2,009                      | 146                        |
| Contractual Services                            | 589,743                  | 470,300                    | 119,443                    |
| Other   | 5,745                    | 1,744                      | 4,001                      |
| <i>Total Expenditures</i>                       | <u>597,643</u>           | <u>474,053</u>             | <u>123,590</u>             |
| <i>Change in Fund Balance</i>                   | 16,557                   | (320,376)                  | (336,933)                  |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 1,385                    | 1,385                      | 0                          |
| Prior Year Encumbrances Appropriated            | <u>85,420</u>            | <u>85,420</u>              | <u>0</u>                   |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 103,362</u></u> | <u><u>\$ (233,571)</u></u> | <u><u>\$ (336,933)</u></u> |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tax Abatements Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual   | Variance with<br>Budget |
|---|-----------------|----------|-------------------------|
| <b>Revenues</b>                                 |                 |          |                         |
| Charges for Services                            | \$ 7,121        | \$ 7,622 | \$ 501                  |
| <b>Expenditures</b>                             |                 |          |                         |
| Current:  |                 |          |                         |
| Economic Development                            |                 |          |                         |
| Tax Abatements                                  |                 |          |                         |
| Contractual Services                            | 160             | 0        | 160                     |
| Other   | 6,961           | 6,391    | 570                     |
| <i>Total Expenditures</i>                       | 7,121           | 6,391    | 730                     |
| <i>Change in Fund Balance</i>                   | 0               | 1,231    | 1,231                   |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 7,388           | 7,388    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 7,388        | \$ 8,619 | \$ 1,231                |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Computerization Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>            | <u>Variance with<br/>Budget</u> |
|---|-------------------------|--------------------------|---------------------------------|
| <b>Revenues</b>                                 |                         |                          |                                 |
| Charges for Services                            | \$ 49,000               | \$ 65,002                | \$ 16,002                       |
| <b>Expenditures</b>                             |                         |                          |                                 |
| Current:  |                         |                          |                                 |
| General Government:                             |                         |                          |                                 |
| Judicial  |                         |                          |                                 |
| Court Computerization                           |                         |                          |                                 |
| Materials and Supplies                          | 23,370                  | 11,455                   | 11,915                          |
| Contractual Services                            | <u>71,039</u>           | <u>63,684</u>            | <u>7,355</u>                    |
| <i>Total Expenditures</i>                       | <u>94,409</u>           | <u>75,139</u>            | <u>19,270</u>                   |
| <i>Change in Fund Balance</i>                   | (45,409)                | (10,137)                 | 35,272                          |
| <i>Fund Balance (Deficit) Beginning of Year</i> | <u>118,369</u>          | <u>118,369</u>           | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 72,960</u></u> | <u><u>\$ 108,232</u></u> | <u><u>\$ 35,272</u></u>         |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Common Pleas Court Special Projects Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance with<br/>Budget</u> |
|---|-------------------------|-------------------|---------------------------------|
| <b>Revenues</b>                                     |                         |                   |                                 |
| Charges for Services                                | \$ 149,325              | \$ 153,858        | \$ 4,533                        |
| <b>Expenditures</b>                                 |                         |                   |                                 |
| Current:  |                         |                   |                                 |
| General Government:                                 |                         |                   |                                 |
| Judicial  |                         |                   |                                 |
| Common Pleas Court Special Projects                 |                         |                   |                                 |
| Personal Services                                   | 204,945                 | 202,232           | 2,713                           |
| Materials and Supplies                              | 4,500                   | 350               | 4,150                           |
| Contractual Services                                | 1,980                   | 0                 | 1,980                           |
| Total Judicial                                      | <u>211,425</u>          | <u>202,582</u>    | <u>8,843</u>                    |
| Debt Service:                                       |                         |                   |                                 |
| Interest and Fiscal Charges                         | <u>228</u>              | <u>228</u>        | <u>0</u>                        |
| <i>Total Expenditures</i>                           | <u>211,653</u>          | <u>202,810</u>    | <u>8,843</u>                    |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(62,328)</u>         | <u>(48,952)</u>   | <u>13,376</u>                   |
| <b>Other Financing Sources (Uses)</b>               |                         |                   |                                 |
| Advances Out  | <u>(19,834)</u>         | <u>(19,834)</u>   | <u>0</u>                        |
| <i>Change in Fund Balance</i>                       | (82,162)                | (68,786)          | 13,376                          |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | <u>213,756</u>          | <u>213,756</u>    | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ 131,594</u>       | <u>\$ 144,970</u> | <u>\$ 13,376</u>                |



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual            | Variance with<br>Final Budget |
|---|-------------------|-------------------|-------------------------------|
| <b>Revenues</b>                                 |                   |                   |                               |
| Fines and Forfeitures                           | \$ 300            | \$ 180            | \$ (120)                      |
| Intergovernmental                               | 840,500           | 646,575           | (193,925)                     |
| Other   | 0                 | 214               | 214                           |
| <i>Total Revenues</i>                           | <u>840,800</u>    | <u>646,969</u>    | <u>(193,831)</u>              |
| <b>Expenditures</b>                             |                   |                   |                               |
| Current:  |                   |                   |                               |
| General Government:                             |                   |                   |                               |
| Judicial  |                   |                   |                               |
| Youth Services                                  |                   |                   |                               |
| Personal Services                               | 376,781           | 272,201           | 104,580                       |
| Materials and Supplies                          | 55,270            | 29,950            | 25,320                        |
| Contractual Services                            | 568,563           | 350,068           | 218,495                       |
| Other   | 1,894             | 1,888             | 6                             |
| <i>Total Expenditures</i>                       | <u>1,002,508</u>  | <u>654,107</u>    | <u>348,401</u>                |
| <i>Change in Fund Balance</i>                   | (161,708)         | (7,138)           | 154,570                       |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 400,788           | 400,788           | 0                             |
| Prior Year Encumbrances Appropriated            | <u>121,340</u>    | <u>121,340</u>    | <u>0</u>                      |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 360,420</u> | <u>\$ 514,990</u> | <u>\$ 154,570</u>             |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Northern Ohio Juvenile Facility Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual            | Variance with<br>Budget |
|---|-------------------|-------------------|-------------------------|
| <b>Revenues</b>                                     |                   |                   |                         |
| Charges for Services                                | \$ 3,000          | \$ 6,744          | \$ 3,744                |
| Intergovernmental                                   | 2,399,089         | 1,680,213         | (718,876)               |
| Other   | 45,000            | 41,299            | (3,701)                 |
| <i>Total Revenues</i>                               | <u>2,447,089</u>  | <u>1,728,256</u>  | <u>(718,833)</u>        |
| <b>Expenditures</b>                                 |                   |                   |                         |
| Current:  |                   |                   |                         |
| Public Safety                                       |                   |                   |                         |
| Northern Ohio Juvenile Facility                     |                   |                   |                         |
| Personal Services                                   | 1,367,398         | 1,320,556         | 46,842                  |
| Materials and Supplies                              | 219,795           | 155,197           | 64,598                  |
| Contractual Services                                | 199,142           | 172,495           | 26,647                  |
| Capital Outlay                                      | 122,856           | 118,136           | 4,720                   |
| <i>Total Expenditures</i>                           | <u>1,909,191</u>  | <u>1,766,384</u>  | <u>142,807</u>          |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>537,898</u>    | <u>(38,128)</u>   | <u>(576,026)</u>        |
| <b>Other Financing Sources (Uses)</b>               |                   |                   |                         |
| Proceeds from Sale of Assets                        | 100               | 2,599             | 2,499                   |
| <i>Change in Fund Balance</i>                       | 537,998           | (35,529)          | (573,527)               |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 146,715           | 146,715           | 0                       |
| Prior Year Encumbrances Appropriated                | 78,039            | 78,039            | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ 762,752</u> | <u>\$ 189,225</u> | <u>\$ (573,527)</u>     |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Guardianship Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>   | <u>Variance with<br/>Budget</u> |
|---|-------------------------|-----------------|---------------------------------|
| <b>Revenues</b>                                 |                         |                 |                                 |
| Charges for Services                            | \$ 21,000               | \$ 18,164       | \$ (2,836)                      |
| <b>Expenditures</b>                             |                         |                 |                                 |
| Current:  |                         |                 |                                 |
| General Government:                             |                         |                 |                                 |
| Judicial  |                         |                 |                                 |
| Indigent Guardianship                           |                         |                 |                                 |
| Contractual Services                            | 21,000                  | 15,098          | 5,902                           |
| <i>Change in Fund Balance</i>                   | 0                       | 3,066           | 3,066                           |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 1,093                   | 1,093           | 0                               |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 1,093</u>         | <u>\$ 4,159</u> | <u>\$ 3,066</u>                 |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Probate Conduct of Business Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>   | <u>Variance with<br/>Budget</u> |
|---|-------------------------|-----------------|---------------------------------|
| <b>Revenues</b>                                 |                         |                 |                                 |
| Charges for Services                            | \$ 500                  | \$ 466          | \$ (34)                         |
| <b>Expenditures</b>                             |                         |                 |                                 |
| Current:  |                         |                 |                                 |
| General Government:                             |                         |                 |                                 |
| Judicial  |                         |                 |                                 |
| Probate Conduct of Business                     |                         |                 |                                 |
| Materials and Supplies                          | 500                     | 400             | 100                             |
| <i>Change in Fund Balance</i>                   | 0                       | 66              | 66                              |
| <i>Fund Balance (Deficit) Beginning of Year</i> | <u>7,064</u>            | <u>7,064</u>    | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 7,064</u>         | <u>\$ 7,130</u> | <u>\$ 66</u>                    |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Municipal Court Special Projects Fund*  
*For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Variance with<br/>Budget</u> |
|---|--------------------------|--------------------------|---------------------------------|
| <b>Revenues</b>                                 |                          |                          |                                 |
| Charges for Services                            | \$ 175,000               | \$ 156,688               | \$ (18,312)                     |
| <b>Expenditures</b>                             |                          |                          |                                 |
| Current:  |                          |                          |                                 |
| General Government:                             |                          |                          |                                 |
| Judicial  |                          |                          |                                 |
| Municipal Court Special Projects                |                          |                          |                                 |
| Personal Services                               | 35,006                   | 35,045                   | (39)                            |
| Materials and Supplies                          | 5,361                    | 4,600                    | 761                             |
| Contractual Services                            | 4,000                    | 3,383                    | 617                             |
| Capital Outlay                                  | <u>289,388</u>           | <u>88,281</u>            | <u>201,107</u>                  |
| <i>Total Expenditures</i>                       | <u>333,755</u>           | <u>131,309</u>           | <u>202,446</u>                  |
| <i>Change in Fund Balance</i>                   | (158,755)                | 25,379                   | 184,134                         |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 446,330                  | 446,330                  | 0                               |
| Prior Year Encumbrances Appropriated            | <u>39,808</u>            | <u>39,808</u>            | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 327,383</u></u> | <u><u>\$ 511,517</u></u> | <u><u>\$ 184,134</u></u>        |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual    | Variance with<br>Budget |
|---|-----------------|-----------|-------------------------|
| <b>Revenues</b>                                 |                 |           |                         |
| Charges for Services                            | \$ 16,000       | \$ 14,228 | \$ (1,772)              |
| <b>Expenditures</b>                             |                 |           |                         |
| Current:  |                 |           |                         |
| General Government:                             |                 |           |                         |
| Judicial  |                 |           |                         |
| County Court                                    |                 |           |                         |
| Contractual Services                            | 23,215          | 9,383     | 13,832                  |
| <i>Change in Fund Balance</i>                   | (7,215)         | 4,845     | 12,060                  |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 44,775          | 44,775    | 0                       |
| Prior Year Encumbrances Appropriated            | 215             | 215       | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 37,775       | \$ 49,835 | \$ 12,060               |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Municipal Court Fund*  
*For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Variance with<br/>Budget</u> |
|---|--------------------------|--------------------------|---------------------------------|
| <b>Revenues</b>                                 |                          |                          |                                 |
| Charges for Services                            | \$ 15,000                | \$ 17,616                | \$ 2,616                        |
| Fines and Forfeitures                           | 2,200                    | 1,944                    | (256)                           |
| <i>Total Revenues</i>                           | <u>17,200</u>            | <u>19,560</u>            | <u>2,360</u>                    |
| <b>Expenditures</b>                             |                          |                          |                                 |
| Current:  |                          |                          |                                 |
| General Government:                             |                          |                          |                                 |
| Judicial  |                          |                          |                                 |
| Indigent Municipal Court                        |                          |                          |                                 |
| Contractual Services                            | <u>75,000</u>            | <u>0</u>                 | <u>75,000</u>                   |
| <i>Change in Fund Balance</i>                   | (57,800)                 | 19,560                   | 77,360                          |
| <i>Fund Balance (Deficit) Beginning of Year</i> | <u>188,134</u>           | <u>188,134</u>           | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 130,334</u></u> | <u><u>\$ 207,694</u></u> | <u><u>\$ 77,360</u></u>         |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Court Donations Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual   | Variance with<br>Budget |
|---|-----------------|----------|-------------------------|
| <b>Revenues</b>                                 |                 |          |                         |
| Other   | \$ 8,500        | \$ 2,510 | \$ (5,990)              |
| <b>Expenditures</b>                             |                 |          |                         |
| Current:  |                 |          |                         |
| General Government:                             |                 |          |                         |
| Judicial  |                 |          |                         |
| Juvenile Court                                  |                 |          |                         |
| Materials and Supplies                          | 12,616          | 1,000    | 11,616                  |
| <i>Change in Fund Balance</i>                   | (4,116)         | 1,510    | 5,626                   |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 6,116           | 6,116    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 2,000        | \$ 7,626 | \$ 5,626                |



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Concealed Carry License Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual     | Variance with<br>Budget |
|---|-----------------|------------|-------------------------|
| <b>Revenues</b>                                 |                 |            |                         |
| Licenses and Permits                            | \$ 150,000      | \$ 146,098 | \$ (3,902)              |
| <b>Expenditures</b>                             |                 |            |                         |
| Current:  |                 |            |                         |
| Public Safety                                   |                 |            |                         |
| Concealed Handgun                               |                 |            |                         |
| Personal Services                               | 64,030          | 64,023     | 7                       |
| Materials and Supplies                          | 8,000           | 7,124      | 876                     |
| Contractual Services                            | 102,299         | 66,422     | 35,877                  |
| <i>Total Expenditures</i>                       | 174,329         | 137,569    | 36,760                  |
| <i>Change in Fund Balance</i>                   | (24,329)        | 8,529      | 32,858                  |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 64,363          | 64,363     | 0                       |
| Prior Year Encumbrances Appropriated            | 5,299           | 5,299      | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 45,333       | \$ 78,191  | \$ 32,858               |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
School Resource Officer Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget         | Actual                   | Variance with<br>Budget  |
|---|-------------------------|--------------------------|--------------------------|
| <b>Revenues</b>                                 |                         |                          |                          |
| Charges for Services                            | \$ 1,295,000            | \$ 1,214,306             | \$ (80,694)              |
| Other   | 60,000                  | 46,555                   | (13,445)                 |
| <i>Total Revenues</i>                           | <u>1,355,000</u>        | <u>1,260,861</u>         | <u>(94,139)</u>          |
| <b>Expenditures</b>                             |                         |                          |                          |
| Current:  |                         |                          |                          |
| Public Safety                                   |                         |                          |                          |
| School Resource Officer                         |                         |                          |                          |
| Personal Services                               | 1,358,410               | 1,184,100                | 174,310                  |
| Other   | 76,877                  | 46,553                   | 30,324                   |
| <i>Total Expenditures</i>                       | <u>1,435,287</u>        | <u>1,230,653</u>         | <u>204,634</u>           |
| <i>Change in Fund Balance</i>                   | (80,287)                | 30,208                   | 110,495                  |
| <i>Fund Balance (Deficit) Beginning of Year</i> | <u>169,640</u>          | <u>169,640</u>           | <u>0</u>                 |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 89,353</u></u> | <u><u>\$ 199,848</u></u> | <u><u>\$ 110,495</u></u> |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Task Force Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual    | Variance with<br>Budget |
|---|-----------------|-----------|-------------------------|
| <b>Revenues</b>                                 |                 |           |                         |
| Fines and Forfeitures                           | \$ 30,000       | \$ 52,604 | \$ 22,604               |
| <b>Expenditures</b>                             |                 |           |                         |
| Current:  |                 |           |                         |
| Public Safety                                   |                 |           |                         |
| Drug Task Force                                 |                 |           |                         |
| Personal Services                               | 47,319          | 43,410    | 3,909                   |
| <i>Change in Fund Balance</i>                   | (17,319)        | 9,194     | 26,513                  |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 37,139          | 37,139    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 19,820       | \$ 46,333 | \$ 26,513               |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Highway Safety Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual     | Variance with<br>Budget |
|---|-----------------|------------|-------------------------|
| <b>Revenues</b>                                 |                 |            |                         |
| Intergovernmental                               | \$ 89,354       | \$ 23,995  | \$ (65,359)             |
| <b>Expenditures</b>                             |                 |            |                         |
| Current:  |                 |            |                         |
| Public Safety                                   |                 |            |                         |
| Highway Safety                                  |                 |            |                         |
| Personal Services                               | 80,619          | 24,153     | 56,466                  |
| Materials and Supplies                          | 6,538           | 531        | 6,007                   |
| Other   | 3,152           | 1,437      | 1,715                   |
| <i>Total Expenditures</i>                       | 90,309          | 26,121     | 64,188                  |
| <i>Change in Fund Balance</i>                   | (955)           | (2,126)    | (1,171)                 |
| <i>Fund Balance (Deficit) Beginning of Year</i> | (1,631)         | (1,631)    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ (2,586)      | \$ (3,757) | \$ (1,171)              |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Probation Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual            | Variance with<br>Budget |
|---|-------------------|-------------------|-------------------------|
| <b>Revenues</b>                                 |                   |                   |                         |
| Charges for Services                            | \$ 28,000         | \$ 30,748         | \$ 2,748                |
| Intergovernmental                               | 774,783           | 712,458           | (62,325)                |
| <i>Total Revenues</i>                           | <u>802,783</u>    | <u>743,206</u>    | <u>(59,577)</u>         |
| <b>Expenditures</b>                             |                   |                   |                         |
| Current:  |                   |                   |                         |
| General Government:                             |                   |                   |                         |
| Judicial  |                   |                   |                         |
| Adult Probation                                 |                   |                   |                         |
| Personal Services                               | 464,124           | 436,793           | 27,331                  |
| Materials and Supplies                          | 103,734           | 31,259            | 72,475                  |
| Contractual Services                            | 333,495           | 284,564           | 48,931                  |
| Capital Outlay                                  | 37,089            | 10,725            | 26,364                  |
| Other   | 16,922            | 16,879            | 43                      |
| <i>Total Expenditures</i>                       | <u>955,364</u>    | <u>780,220</u>    | <u>175,144</u>          |
| <i>Change in Fund Balance</i>                   | (152,581)         | (37,014)          | 115,567                 |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 556,646           | 556,646           | 0                       |
| Prior Year Encumbrances Appropriated            | 64,926            | 64,926            | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 468,991</u> | <u>\$ 584,558</u> | <u>\$ 115,567</u>       |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drug Enforcement Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Variance with<br/>Budget</u> |
|---|-------------------------|------------------|---------------------------------|
| <b>Revenues</b>                                 |                         |                  |                                 |
| Fines and Forfeitures                           | \$ 30,100               | \$ 26,962        | \$ (3,138)                      |
| <b>Expenditures</b>                             |                         |                  |                                 |
| Current:  |                         |                  |                                 |
| Public Safety                                   |                         |                  |                                 |
| Drug Enforcement                                |                         |                  |                                 |
| Contractual Services                            | 40,000                  | 17,249           | 22,751                          |
| <i>Change in Fund Balance</i>                   | (9,900)                 | 9,713            | 19,613                          |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 58,242                  | 58,242           | 0                               |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 48,342</u>        | <u>\$ 67,955</u> | <u>\$ 19,613</u>                |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Emergency Management Agency Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual            | Variance with<br>Budget |
|---|-------------------|-------------------|-------------------------|
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <b>Revenues</b>                                     |                   |                   |                         |
| Charges for Services                                | \$ 26,000         | \$ 26,000         | \$ 0                    |
| Intergovernmental                                   | 642,148           | 249,025           | (393,123)               |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Total Revenues</i>                               | 668,148           | 275,025           | (393,123)               |
| <b>Expenditures</b>                                 |                   |                   |                         |
| Current:  |                   |                   |                         |
| Public Safety                                       |                   |                   |                         |
| Emergency Management Agency                         |                   |                   |                         |
| Personal Services                                   | 434,677           | 172,877           | 261,800                 |
| Materials and Supplies                              | 120,915           | 24,462            | 96,453                  |
| Contractual Services                                | 157,276           | 136,412           | 20,864                  |
| Capital Outlay                                      | 10,000            | 6,309             | 3,691                   |
| Other   | 6,484             | 0                 | 6,484                   |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Total Expenditures</i>                           | 729,352           | 340,060           | 389,292                 |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (61,204)          | (65,035)          | (3,831)                 |
| <b>Other Financing Sources (Uses)</b>               |                   |                   |                         |
| Transfers In  | 24,666            | 24,666            | 0                       |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Change in Fund Balance</i>                       | (36,538)          | (40,369)          | (3,831)                 |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 259,324           | 259,324           | 0                       |
| Prior Year Encumbrances Appropriated                | 1,155             | 1,155             | 0                       |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ 223,941</u> | <u>\$ 220,110</u> | <u>\$ (3,831)</u>       |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Immobilization Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual   | Variance with<br>Budget |
|---|-----------------|----------|-------------------------|
| <b>Revenues</b>                                 |                 |          |                         |
| Charges for Services                            | \$ 680          | \$ 0     | \$ (680)                |
| <b>Expenditures</b>                             |                 |          |                         |
| Current:  |                 |          |                         |
| General Government:                             |                 |          |                         |
| Judicial  |                 |          |                         |
| Indigent Immobilization                         |                 |          |                         |
| Contractual Services                            | 1,200           | 0        | 1,200                   |
| <i>Change in Fund Balance</i>                   | (520)           | 0        | 520                     |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 1,931           | 1,931    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 1,411        | \$ 1,931 | \$ 520                  |



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Development Rotary Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget          | Actual                   | Variance with<br>Budget |
|---|--------------------------|--------------------------|-------------------------|
| <b>Revenues</b>                                 |                          |                          |                         |
| Interest  | \$ 5,600                 | \$ 6,607                 | \$ 1,007                |
| Other   | 26,600                   | 26,634                   | 34                      |
| <i>Total Revenues</i>                           | <u>32,200</u>            | <u>33,241</u>            | <u>1,041</u>            |
| <b>Expenditures</b>                             |                          |                          |                         |
| Current:  |                          |                          |                         |
| Economic Development                            |                          |                          |                         |
| Development Rotary                              |                          |                          |                         |
| Other   | 6,440                    | 3,350                    | 3,090                   |
| <i>Change in Fund Balance</i>                   | 25,760                   | 29,891                   | 4,131                   |
| <i>Fund Balance (Deficit) Beginning of Year</i> | <u>173,441</u>           | <u>173,441</u>           | <u>0</u>                |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 199,201</u></u> | <u><u>\$ 203,332</u></u> | <u><u>\$ 4,131</u></u>  |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Crime Victims Assistance Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>      | <u>Variance with<br/>Budget</u> |
|---|-------------------------|--------------------|---------------------------------|
| <b>Revenues</b>                                 |                         |                    |                                 |
| Intergovernmental                               | \$ 426,641              | \$ 232,702         | \$ (193,939)                    |
| Other   | 32,000                  | 20,706             | (11,294)                        |
| <i>Total Revenues</i>                           | <u>458,641</u>          | <u>253,408</u>     | <u>(205,233)</u>                |
| <b>Expenditures</b>                             |                         |                    |                                 |
| Current:  |                         |                    |                                 |
| General Government:                             |                         |                    |                                 |
| Legislative and Executive                       |                         |                    |                                 |
| Crime Victims Assistance                        |                         |                    |                                 |
| Personal Services                               | 354,939                 | 215,983            | 138,956                         |
| Materials and Supplies                          | 14,820                  | 11,723             | 3,097                           |
| Contractual Services                            | 103,640                 | 70,050             | 33,590                          |
| Other   | 47,937                  | 36,653             | 11,284                          |
| <i>Total Expenditures</i>                       | <u>521,336</u>          | <u>334,409</u>     | <u>186,927</u>                  |
| <i>Change in Fund Balance</i>                   | (62,695)                | (81,001)           | (18,306)                        |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 49,355                  | 49,355             | 0                               |
| Prior Year Encumbrances Appropriated            | <u>10,655</u>           | <u>10,655</u>      | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ (2,685)</u>       | <u>\$ (20,991)</u> | <u>\$ (18,306)</u>              |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Visitor and Convention Bureau Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u>  | <u>Actual</u>              | <u>Variance with<br/>Budget</u> |
|---|--------------------------|----------------------------|---------------------------------|
| <b>Revenues</b>                                 |                          |                            |                                 |
| Other Local Taxes                               | \$ 5,801,780             | \$ 5,358,388               | \$ (443,392)                    |
| <b>Expenditures</b>                             |                          |                            |                                 |
| Current:  |                          |                            |                                 |
| General Government:                             |                          |                            |                                 |
| Legislative and Executive                       |                          |                            |                                 |
| Visitor and Convention Bureau                   |                          |                            |                                 |
| Contractual Services                            | <u>5,822,972</u>         | <u>4,084,221</u>           | <u>1,738,751</u>                |
| <i>Change in Fund Balance</i>                   | (21,192)                 | 1,274,167                  | 1,295,359                       |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 0                        | 0                          | 0                               |
| Prior Year Encumbrances Appropriated            | <u>222,972</u>           | <u>222,972</u>             | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 201,780</u></u> | <u><u>\$ 1,497,139</u></u> | <u><u>\$ 1,295,359</u></u>      |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Senior Citizens Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget    | Actual                  | Variance with<br>Budget |
|---|--------------------|-------------------------|-------------------------|
| <b>Revenues</b>                                 |                    |                         |                         |
| Property Taxes                                  | \$ 896,869         | \$ 897,254              | \$ 385                  |
| Intergovernmental                               | 128,415            | 119,620                 | (8,795)                 |
| Other   | 0                  | 207                     | 207                     |
| <i>Total Revenues</i>                           | <u>1,025,284</u>   | <u>1,017,081</u>        | <u>(8,203)</u>          |
| <b>Expenditures</b>                             |                    |                         |                         |
| Current:  |                    |                         |                         |
| Health  |                    |                         |                         |
| Senior Citizens                                 |                    |                         |                         |
| Materials and Supplies                          | 1,087,712          | 1,017,081               | 70,631                  |
| <i>Change in Fund Balance</i>                   | (62,428)           | 0                       | 62,428                  |
| <i>Fund Balance (Deficit) Beginning of Year</i> | <u>62,428</u>      | <u>62,428</u>           | <u>0</u>                |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 0</u></u> | <u><u>\$ 62,428</u></u> | <u><u>\$ 62,428</u></u> |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste District Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget     | Actual              | Variance with<br>Budget |
|---|---------------------|---------------------|-------------------------|
| <b>Revenues</b>                                 |                     |                     |                         |
| Charges for Services                            | \$ 515,000          | \$ 613,778          | \$ 98,778               |
| Intergovernmental                               | 125,000             | 125,000             | 0                       |
| Other   | 1,000               | 12,287              | 11,287                  |
| <i>Total Revenues</i>                           | <u>641,000</u>      | <u>751,065</u>      | <u>110,065</u>          |
| <b>Expenditures</b>                             |                     |                     |                         |
| Current:  |                     |                     |                         |
| Public Works                                    |                     |                     |                         |
| Solid Waste District                            |                     |                     |                         |
| Personal Services                               | 129,540             | 95,240              | 34,300                  |
| Materials and Supplies                          | 164,883             | 145,146             | 19,737                  |
| Contractual Services                            | 307,469             | 229,758             | 77,711                  |
| Capital Outlay                                  | 19,640              | 19,521              | 119                     |
| Other   | 16,397              | 2,254               | 14,143                  |
| <i>Total Expenditures</i>                       | <u>637,929</u>      | <u>491,919</u>      | <u>146,010</u>          |
| <i>Change in Fund Balance</i>                   | 3,071               | 259,146             | 256,075                 |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 1,109,396           | 1,109,396           | 0                       |
| Prior Year Encumbrances Appropriated            | 41,200              | 41,200              | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 1,153,667</u> | <u>\$ 1,409,742</u> | <u>\$ 256,075</u>       |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual            | Variance with<br>Budget |
|---|-------------------|-------------------|-------------------------|
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <b>Revenues</b>                                 |                   |                   |                         |
| Charges for Services                            | \$ 245,000        | \$ 216,264        | \$ (28,736)             |
| Fines and Forfeitures                           | 40,000            | 58,608            | 18,608                  |
| Other   | 25,000            | 21,640            | (3,360)                 |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Total Revenues</i>                           | 310,000           | 296,512           | (13,488)                |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <b>Expenditures</b>                             |                   |                   |                         |
| Current:  |                   |                   |                         |
| General Government:                             |                   |                   |                         |
| Judicial  |                   |                   |                         |
| Law Library                                     |                   |                   |                         |
| Personal Services                               | 61,647            | 61,290            | 357                     |
| Materials and Supplies                          | 254,113           | 238,412           | 15,701                  |
| Contractual Services                            | 10,965            | 6,379             | 4,586                   |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Total Expenditures</i>                       | 326,725           | 306,081           | 20,644                  |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Change in Fund Balance</i>                   | (16,725)          | (9,569)           | 7,156                   |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 355,733           | 355,733           | 0                       |
| Prior Year Encumbrances Appropriated            | 18,625            | 18,625            | 0                       |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 357,633        | \$ 364,789        | \$ 7,156                |
|   | <u>          </u> | <u>          </u> | <u>          </u>       |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Joint Dispatch Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual   | Variance with<br>Budget |
|---|-----------------|----------|-------------------------|
| <b>Expenditures</b>                             |                 |          |                         |
| Current:  |                 |          |                         |
| Public Safety                                   |                 |          |                         |
| Joint Dispatch                                  |                 |          |                         |
| Materials and Supplies                          | \$ 3,855        | \$ 3,855 | \$ 0                    |
| <i>Change in Fund Balance</i>                   | (3,855)         | (3,855)  | 0                       |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 3,855           | 3,855    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 0            | \$ 0     | \$ 0                    |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*eSORN Grant Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual | Variance with<br>Budget |
|---|-----------------|--------|-------------------------|
| <b>Revenues</b>                                 |                 |        |                         |
| Intergovernmental                               | \$ 605          | \$ 0   | \$ (605)                |
| Other   | 0               | 70     | 70                      |
| <i>Total Revenues</i>                           | 605             | 70     | (535)                   |
| <b>Expenditures</b>                             |                 |        |                         |
| Current:  |                 |        |                         |
| Public Safety                                   |                 |        |                         |
| eSorn   |                 |        |                         |
| Personal Services                               | 175             | 0      | 175                     |
| <i>Change in Fund Balance</i>                   | 430             | 70     | (360)                   |
| <i>Fund Balance (Deficit) Beginning of Year</i> | (70)            | (70)   | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 360          | \$ 0   | \$ (360)                |



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Ignition Interlock Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Variance with<br/>Budget</u> |
|---|-------------------------|------------------|---------------------------------|
| <b>Revenues</b>                                 |                         |                  |                                 |
| Charges for Services                            | \$ 4,000                | \$ 3,408         | \$ (592)                        |
| <b>Expenditures</b>                             |                         |                  |                                 |
| Current:  |                         |                  |                                 |
| General Government:                             |                         |                  |                                 |
| Judicial  |                         |                  |                                 |
| Indigent Ignition                               |                         |                  |                                 |
| Contractual Services                            | 15,000                  | 0                | 15,000                          |
| <i>Change in Fund Balance</i>                   | (11,000)                | 3,408            | 14,408                          |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 48,078                  | 48,078           | 0                               |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 37,078</u>        | <u>\$ 51,486</u> | <u>\$ 14,408</u>                |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*911 Services Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual     | Variance with<br>Budget |
|---|-----------------|------------|-------------------------|
| <b>Revenues</b>                                 |                 |            |                         |
| Intergovernmental                               | \$ 210,000      | \$ 192,222 | \$ (17,778)             |
| Other   | 0               | 810        | 810                     |
| <i>Total Revenues</i>                           | 210,000         | 193,032    | (16,968)                |
| <b>Expenditures</b>                             |                 |            |                         |
| Current:  |                 |            |                         |
| Public Safety                                   |                 |            |                         |
| 911 Services                                    |                 |            |                         |
| Personal Services                               | 53,036          | 48,774     | 4,262                   |
| Materials and Supplies                          | 62,575          | 43,304     | 19,271                  |
| Contractual Services                            | 66,500          | 27,760     | 38,740                  |
| Capital Outlay                                  | 233,017         | 134,153    | 98,864                  |
| <i>Total Expenditures</i>                       | 415,128         | 253,991    | 161,137                 |
| <i>Change in Fund Balance</i>                   | (205,128)       | (60,959)   | 144,169                 |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 574,378         | 574,378    | 0                       |
| Prior Year Encumbrances Appropriated            | 236,292         | 236,292    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 605,542      | \$ 749,711 | \$ 144,169              |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Bond Retirement Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual       | Variance with<br>Budget |
|---|-----------------|--------------|-------------------------|
| <b>Revenues</b>                                 |                 |              |                         |
| Other   | \$ 0            | \$ 96,776    | \$ 96,776               |
| <b>Expenditures</b>                             |                 |              |                         |
| Debt Service:                                   |                 |              |                         |
| Principal Retirement                            | 477,722         | 477,722      | 0                       |
| Interest and Fiscal Charges                     | 57,542          | 57,542       | 0                       |
| <i>Total Expenditures</i>                       | 535,264         | 535,264      | 0                       |
| <i>Change in Fund Balance</i>                   | (535,264)       | (438,488)    | 96,776                  |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 1,796,441       | 1,796,441    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 1,261,177    | \$ 1,357,953 | \$ 96,776               |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*TIF Bond Retirement Fund*  
*For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Variance with<br/>Budget</u> |
|---|-------------------------|---------------------|---------------------------------|
| <b>Revenues</b>                                     |                         |                     |                                 |
| Payment in Lieu of Taxes                            | \$ 1,902,287            | \$ 1,876,964        | \$ (25,323)                     |
| <b>Expenditures</b>                                 |                         |                     |                                 |
| Current:  |                         |                     |                                 |
| General Government:                                 |                         |                     |                                 |
| Legislative and Executive                           |                         |                     |                                 |
| Materials and Supplies                              | 38,041                  | 34,345              | 3,696                           |
| Contractual Services                                | 9,000                   | 6,900               | 2,100                           |
| Capital Outlay                                      | 176,710                 | 176,710             | 0                               |
| Intergovernmental                                   | 636,850                 | 600,274             | 36,576                          |
| Total General Government                            | <u>860,601</u>          | <u>818,229</u>      | <u>42,372</u>                   |
| Debt Service:                                       |                         |                     |                                 |
| Principal Retirement                                | 770,000                 | 770,000             | 0                               |
| Interest and Fiscal Charges                         | 400,513                 | 400,513             | 0                               |
| Total Debt Service                                  | <u>1,170,513</u>        | <u>1,170,513</u>    | <u>0</u>                        |
| <i>Total Expenditures</i>                           | <u>2,031,114</u>        | <u>1,988,742</u>    | <u>42,372</u>                   |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(128,827)</u>        | <u>(111,778)</u>    | <u>17,049</u>                   |
| <b>Other Financing Sources (Uses)</b>               |                         |                     |                                 |
| Transfers In  | <u>109,500</u>          | <u>105,052</u>      | <u>(4,448)</u>                  |
| <i>Change in Fund Balance</i>                       | <u>(19,327)</u>         | <u>(6,726)</u>      | <u>12,601</u>                   |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 1,377,555               | 1,377,555           | 0                               |
| Prior Year Encumbrances Appropriated                | <u>118,067</u>          | <u>118,067</u>      | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>           | <u>\$ 1,476,295</u>     | <u>\$ 1,488,896</u> | <u>\$ 12,601</u>                |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Assessment Bond Retirement Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Variance with<br/>Budget</u> |
|---|--------------------------|--------------------------|---------------------------------|
| <b>Revenues</b>                                     |                          |                          |                                 |
| Special Assessments                                 | \$ 182,838               | \$ 82,362                | \$ (100,476)                    |
| <b>Expenditures</b>                                 |                          |                          |                                 |
| Current:  |                          |                          |                                 |
| General Government:                                 |                          |                          |                                 |
| Legislative and Executive                           |                          |                          |                                 |
| Materials and Supplies                              | 900                      | 239                      | 661                             |
| Debt Service:                                       |                          |                          |                                 |
| Principal Retirement                                | 132,280                  | 125,970                  | 6,310                           |
| Interest and Fiscal Charges                         | 35,280                   | 25,192                   | 10,088                          |
| Total Debt Service                                  | <u>167,560</u>           | <u>151,162</u>           | <u>16,398</u>                   |
| <i>Total Expenditures</i>                           | <u>168,460</u>           | <u>151,401</u>           | <u>17,059</u>                   |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>14,378</u>            | <u>(69,039)</u>          | <u>(83,417)</u>                 |
| <b>Other Financing Sources (Uses)</b>               |                          |                          |                                 |
| Advances Out  | <u>(15,475)</u>          | <u>(15,475)</u>          | <u>0</u>                        |
| <i>Change in Fund Balance</i>                       | (1,097)                  | (84,514)                 | (83,417)                        |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | <u>425,491</u>           | <u>425,491</u>           | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>           | <u><u>\$ 424,394</u></u> | <u><u>\$ 340,977</u></u> | <u><u>\$ (83,417)</u></u>       |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Elections Capital Improvement Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual     | Variance with<br>Budget |
|---|-----------------|------------|-------------------------|
| <i>Fund Balance (Deficit) Beginning of Year</i> | 300,000         | 300,000    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 300,000      | \$ 300,000 | \$ 0                    |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drainage Improvement Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance with<br/>Budget</u> |
|---|-------------------------|-------------------|---------------------------------|
| <b>Expenditures</b>                             |                         |                   |                                 |
| Capital Outlay:                                 |                         |                   |                                 |
| Capital Improvement                             |                         |                   |                                 |
| Contractual Services                            | \$ 35,406               | \$ 35,406         | \$ 0                            |
| <i>Change in Fund Balance</i>                   | (35,406)                | (35,406)          | 0                               |
| <i>Fund Balance (Deficit) Beginning of Year</i> | <u>145,551</u>          | <u>145,551</u>    | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 110,145</u>       | <u>\$ 110,145</u> | <u>\$ 0</u>                     |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Route 250 Corridor Safety Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual     | Variance with<br>Budget |
|---|-----------------|------------|-------------------------|
| <b>Revenues</b>                                 |                 |            |                         |
| Intergovernmental                               | \$ 170,000      | \$ 170,000 | \$ 0                    |
| <i>Change in Fund Balance</i>                   | 170,000         | 170,000    | 0                       |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 317,710         | 317,710    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 487,710      | \$ 487,710 | \$ 0                    |



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gasoline Tax Construction Fund  
For the Year Ended December 31, 2016*

|   | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance with<br/>Budget</u> |
|---|-------------------------|-------------------|---------------------------------|
| <b>Other Financing Sources (Uses)</b>           |                         |                   |                                 |
| Transfers In                                    | \$ 200,000              | \$ 200,000        | \$ 0                            |
| <i>Change in Fund Balance</i>                   | 200,000                 | 200,000           | 0                               |
| <i>Fund Balance (Deficit) Beginning of Year</i> | <u>400,000</u>          | <u>400,000</u>    | <u>0</u>                        |
| <i>Fund Balance (Deficit) End of Year</i>       | <u>\$ 600,000</u>       | <u>\$ 600,000</u> | <u>\$ 0</u>                     |

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*TIF Projects Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual     | Variance with<br>Budget |
|---|-----------------|------------|-------------------------|
| <b>Expenditures</b>                             |                 |            |                         |
| Capital Outlay:                                 |                 |            |                         |
| TIF Projects                                    |                 |            |                         |
| Contractual Services                            | \$ 10,000       | \$ 5,000   | \$ 5,000                |
| Capital Outlay                                  | 233,887         | 229,494    | 4,393                   |
| <i>Total Expenditures</i>                       | 243,887         | 234,494    | 9,393                   |
| <i>Change in Fund Balance</i>                   | (243,887)       | (234,494)  | 9,393                   |
| <i>Fund Balance (Deficit) Beginning of Year</i> | 308,804         | 308,804    | 0                       |
| Prior Year Encumbrances Appropriated            | 144,123         | 144,123    | 0                       |
| <i>Fund Balance (Deficit) End of Year</i>       | \$ 209,040      | \$ 218,433 | \$ 9,393                |

***Proprietary Funds  
Combining Statements and  
Individual Fund Schedules of  
Revenues, Expenses and Changes  
in Net Position - Budget  
(Non-GAAP Basis) and Actual***

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Sewer Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget     | Actual              | Variance with<br>Budget |
|---|---------------------|---------------------|-------------------------|
| <b>Revenues</b>                                 |                     |                     |                         |
| Charges for Services                            | \$ 7,445,960        | \$ 7,737,848        | \$ 291,888              |
| Other   | 233,090             | 277,398             | 44,308                  |
| <i>Total Revenues</i>                           | <u>7,679,050</u>    | <u>8,015,246</u>    | <u>336,196</u>          |
| <b>Expenses</b>                                 |                     |                     |                         |
| Personal Services                               | 1,524,928           | 1,464,558           | 60,370                  |
| Materials and Supplies                          | 1,163,172           | 562,642             | 600,530                 |
| Contractual Services                            | 4,268,321           | 3,579,375           | 688,946                 |
| Capital Outlay                                  | 10,850,537          | 7,459,667           | 3,390,870               |
| Other   | 2,460               | 0                   | 2,460                   |
| <i>Total Expenses</i>                           | <u>17,809,418</u>   | <u>13,066,242</u>   | <u>4,743,176</u>        |
| <i>Excess of Revenues Over (Under) Expenses</i> | <u>(10,130,368)</u> | <u>(5,050,996)</u>  | <u>5,079,372</u>        |
| <b>Other Financing Sources (Uses)</b>           |                     |                     |                         |
| Interest  | 5,121               | 16,647              | 11,526                  |
| Capital Grants                                  | 4,261,900           | 3,715,845           | (546,055)               |
| Issuance of Loans                               | 7,828,000           | 7,003,196           | (824,804)               |
| Premium on Debt Issued                          | 35,594              | 35,594              | 0                       |
| Principal Retirement                            | (1,434,810)         | (1,426,749)         | 8,061                   |
| Interest and Fiscal Charges                     | (1,414,691)         | (1,355,118)         | 59,573                  |
| Advances In                                     | 390,000             | 390,000             | 0                       |
| Advances Out                                    | (1,300,000)         | (1,300,000)         | 0                       |
| <i>Total Other Financing Sources (Uses)</i>     | <u>8,371,114</u>    | <u>7,079,415</u>    | <u>(1,291,699)</u>      |
| <i>Change in Net Position</i>                   | <u>(1,759,254)</u>  | <u>2,028,419</u>    | <u>3,787,673</u>        |
| <i>Net Position (Deficit) Beginning of Year</i> | 4,116,285           | 4,116,285           | 0                       |
| <i>Prior Year Encumbrances Appropriated</i>     | 888,230             | 888,230             | 0                       |
| <i>Net Position (Deficit) End of Year</i>       | <u>\$ 3,245,261</u> | <u>\$ 7,032,934</u> | <u>\$ 3,787,673</u>     |

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Water Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget    | Actual              | Variance with<br>Budget |
|---|--------------------|---------------------|-------------------------|
| <b>Revenues</b>                                 |                    |                     |                         |
| Charges for Services                            | \$ 8,328,640       | \$ 8,569,947        | \$ 241,307              |
| Other   | 4,440              | 88,241              | 83,801                  |
| <i>Total Revenues</i>                           | <u>8,333,080</u>   | <u>8,658,188</u>    | <u>325,108</u>          |
| <b>Expenses</b>                                 |                    |                     |                         |
| Personal Services                               | 1,103,234          | 1,091,780           | 11,454                  |
| Materials and Supplies                          | 910,066            | 530,293             | 379,773                 |
| Contractual Services                            | 4,691,255          | 4,576,963           | 114,292                 |
| Capital Outlay                                  | 1,269,052          | 634,723             | 634,329                 |
| <i>Total Expenses</i>                           | <u>7,973,607</u>   | <u>6,833,759</u>    | <u>1,139,848</u>        |
| <i>Excess of Revenues Over (Under) Expenses</i> | <u>359,473</u>     | <u>1,824,429</u>    | <u>1,464,956</u>        |
| <b>Other Financing Sources (Uses)</b>           |                    |                     |                         |
| Interest  | 1,931              | 3,122               | 1,191                   |
| Issuance of Loans                               | 435,000            | 0                   | (435,000)               |
| Principal Retirement                            | (1,391,071)        | (1,391,071)         | 0                       |
| Interest and Fiscal Charges                     | (959,857)          | (805,058)           | 154,799                 |
| Advances In                                     | 400,000            | 400,000             | 0                       |
| Advances Out                                    | (400,000)          | (400,000)           | 0                       |
| <i>Total Other Financing Sources (Uses)</i>     | <u>(1,913,997)</u> | <u>(2,193,007)</u>  | <u>(279,010)</u>        |
| <i>Change in Net Position</i>                   | <u>(1,554,524)</u> | <u>(368,578)</u>    | <u>1,185,946</u>        |
| <i>Net Position (Deficit) Beginning of Year</i> | 1,786,198          | 1,786,198           | 0                       |
| <i>Prior Year Encumbrances Appropriated</i>     | <u>489,676</u>     | <u>489,676</u>      | <u>0</u>                |
| <i>Net Position (Deficit) End of Year</i>       | <u>\$ 721,350</u>  | <u>\$ 1,907,296</u> | <u>\$ 1,185,946</u>     |

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Landfill Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget     | Actual               | Variance with<br>Budget |
|---|---------------------|----------------------|-------------------------|
| <b>Revenues</b>                                 |                     |                      |                         |
| Charges for Services                            | \$ 6,454,000        | \$ 6,425,930         | \$ (28,070)             |
| Other   | 4,770               | 6,240                | 1,470                   |
| <i>Total Revenues</i>                           | <u>6,458,770</u>    | <u>6,432,170</u>     | <u>(26,600)</u>         |
| <b>Expenses</b>                                 |                     |                      |                         |
| Personal Services                               | 861,810             | 824,517              | 37,293                  |
| Materials and Supplies                          | 555,687             | 482,954              | 72,733                  |
| Contractual Services                            | 2,964,721           | 2,365,405            | 599,316                 |
| Capital Outlay                                  | 2,271,590           | 661,396              | 1,610,194               |
| <i>Total Expenses</i>                           | <u>6,653,808</u>    | <u>4,334,272</u>     | <u>2,319,536</u>        |
| <i>Excess of Revenues Over (Under) Expenses</i> | <u>(195,038)</u>    | <u>2,097,898</u>     | <u>2,292,936</u>        |
| <b>Other Financing Sources (Uses)</b>           |                     |                      |                         |
| Other Non-Operating Revenues                    | 17,367              | 17,367               | 0                       |
| Principal Retirement                            | (1,427,115)         | (1,427,115)          | 0                       |
| Interest and Fiscal Charges                     | (432,017)           | (432,017)            | 0                       |
| <i>Total Other Financing Sources (Uses)</i>     | <u>(1,841,765)</u>  | <u>(1,841,765)</u>   | <u>0</u>                |
| <i>Change in Net Position</i>                   | (2,036,803)         | 256,133              | 2,292,936               |
| <i>Net Position (Deficit) Beginning of Year</i> | 10,218,025          | 10,218,025           | 0                       |
| Prior Year Encumbrances Appropriated            | 744,408             | 744,408              | 0                       |
| <i>Net Position (Deficit) End of Year</i>       | <u>\$ 8,925,630</u> | <u>\$ 11,218,566</u> | <u>\$ 2,292,936</u>     |

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Care Facility Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual            | Variance with<br>Budget |
|---|-------------------|-------------------|-------------------------|
| <b>Revenues</b>                                 |                   |                   |                         |
| Charges for Services                            | \$ 8,807,154      | \$ 8,172,439      | \$ (634,715)            |
| Other   | 5,000             | 5,091             | 91                      |
| <i>Total Revenues</i>                           | <u>8,812,154</u>  | <u>8,177,530</u>  | <u>(634,624)</u>        |
| <b>Expenses</b>                                 |                   |                   |                         |
| Personal Services                               | 4,205,274         | 4,146,457         | 58,817                  |
| Materials and Supplies                          | 669,069           | 639,231           | 29,838                  |
| Contractual Services                            | 3,691,265         | 3,535,454         | 155,811                 |
| Capital Outlay                                  | 77,720            | 54,550            | 23,170                  |
| <i>Total Expenses</i>                           | <u>8,643,328</u>  | <u>8,375,692</u>  | <u>267,636</u>          |
| <i>Excess of Revenues Over (Under) Expenses</i> | <u>168,826</u>    | <u>(198,162)</u>  | <u>(366,988)</u>        |
| <b>Other Financing Sources (Uses)</b>           |                   |                   |                         |
| Sale of Capital Assets                          | 1,500             | 2,380             | 880                     |
| Principal Retirement                            | (3,424)           | (3,424)           | 0                       |
| Interest and Fiscal Charges                     | (98)              | (98)              | 0                       |
| <i>Total Other Financing Sources (Uses)</i>     | <u>(2,022)</u>    | <u>(1,142)</u>    | <u>880</u>              |
| <i>Change in Net Position</i>                   | 166,804           | (199,304)         | (366,108)               |
| <i>Net Position (Deficit) Beginning of Year</i> | 129,708           | 129,708           | 0                       |
| Prior Year Encumbrances Appropriated            | <u>256,634</u>    | <u>256,634</u>    | <u>0</u>                |
| <i>Net Position (Deficit) End of Year</i>       | <u>\$ 553,146</u> | <u>\$ 187,038</u> | <u>\$ (366,108)</u>     |

*This Page Intentionally Left Blank*



**Erie County, Ohio**  
*Combining Statements –*  
*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 Fund***

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

***Employee Self-Insurance Fund***

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

**Erie County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2016*

|                                       | <u>Workers'<br/>Compensation<br/>Retro Reserve<br/>Fund</u> | <u>Employee<br/>Self-Insurance<br/>Fund</u> | <u>Totals</u>     |
|---------------------------------------|---|---|-------------------|
| <b>Assets</b>                         |   |   |                   |
| <i>Current Assets:</i>                |   |   |                   |
| Equity in Pooled Cash and Investments | \$ 668,336  | \$ 1,775,821                                | \$ 2,444,157      |
| Prepaid Items                         | 407,589   | 0   | 407,589           |
| <i>Total Assets</i>                   | <u>1,075,925</u>  | <u>1,775,821</u>                            | <u>2,851,746</u>  |
| <b>Liabilities</b>                    |   |   |                   |
| <i>Current Liabilities:</i>           |   |   |                   |
| Accrued Wages                         | 0   | 472   | 472               |
| Due to Other Governments              | 0   | 75  | 75                |
| Interfund Payable                     | 0   | 500,000                                     | 500,000           |
| Claims Payable                        | 2,520   | 572,772                                     | 575,292           |
| Compensated Absences Payable          | 0   | 1,253                                       | 1,253             |
| <i>Total Current Liabilities</i>      | <u>2,520</u>  | <u>1,074,572</u>                            | <u>1,077,092</u>  |
| <i>Long-Term Liabilities:</i>         |   |   |                   |
| Claims Payable                        | 20,162  | 958,173                                     | 978,335           |
| <b>Net Position</b>                   |   |   |                   |
| Unrestricted (Deficit)                | <u>\$ 1,053,243</u>   | <u>\$ (256,924)</u>                         | <u>\$ 796,319</u> |

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenses  
and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2016*

|   | Workers'<br>Compensation<br>Retro Reserve<br>Fund | Employee<br>Self-Insurance<br>Fund | Totals            |
|---|---|------------------------------------|-------------------|
| <b>Operating Revenues</b>                       |   |                                    |                   |
| Charges for Services                            | \$ 37,408   | \$ 9,363,842                       | \$ 9,401,250      |
| Other   | 14,400  | 43,664                             | 58,064            |
| <i>Total Operating Revenues</i>                 | <u>51,808</u>                                     | <u>9,407,506</u>                   | <u>9,459,314</u>  |
| <b>Operating Expenses</b>                       |   |                                    |                   |
| Personal Services                               | 0   | 41,004                             | 41,004            |
| Contractual Services                            | 188,968   | 393,062                            | 582,030           |
| Materials and Supplies                          | 0   | 454,245                            | 454,245           |
| Claims  | 1,898   | 7,128,821                          | 7,130,719         |
| Other   | 0   | 826                                | 826               |
| <i>Total Operating Expenses</i>                 | <u>190,866</u>                                    | <u>8,017,958</u>                   | <u>8,208,824</u>  |
| <i>Operating Income (Loss)</i>                  | (139,058)   | 1,389,548                          | 1,250,490         |
| Transfers In                                    | 0   | 4,631                              | 4,631             |
| <i>Change in Net Position</i>                   | (139,058)   | 1,394,179                          | 1,255,121         |
| <i>Net Position (Deficit) Beginning of Year</i> | <u>1,192,301</u>                                  | <u>(1,651,103)</u>                 | <u>(458,802)</u>  |
| <i>Net Position (Deficit) End of Year</i>       | <u>\$ 1,053,243</u>                               | <u>\$ (256,924)</u>                | <u>\$ 796,319</u> |

**Erie County**  
*Combining Statement of Cash Flows -  
Internal Service Funds  
December 31, 2016*

|  | Workers'<br>Compensation<br>Retro Reserve<br>Fund | Employee<br>Self-Insurance<br>Fund | Totals                     |
|--|---|------------------------------------|----------------------------|
| <b>Cash Flows From Operating Activities</b>  |   |                                    |                            |
| Cash Received from Transactions with Other Funds   | \$ 222,163  | \$ 9,369,139                       | \$ 9,591,302               |
| Cash Received from Other Revenues  | 14,400  | 43,664                             | 58,064                     |
| Cash Payments to Employees for Services and Benefits   | 0   | (41,535)                           | (41,535)                   |
| Cash Payments for Contractual and Other Services   | (854,553)   | (848,322)                          | (1,702,875)                |
| Cash Payments for Claims   | 0   | (7,110,988)                        | (7,110,988)                |
| <i>Net Cash Provided By (Used For) Operating Activities</i>  | <u>(617,990)</u>                                  | <u>1,411,958</u>                   | <u>793,968</u>             |
| <b>Cash Flows From Non-Capital Financing Activities</b>  |   |                                    |                            |
| Transfers In   | 0   | 4,631                              | 4,631                      |
| <i>Net Increase (Decrease) in Cash and Investments</i>   | (617,990)   | 1,416,589                          | 798,599                    |
| <i>Cash and Investments Beginning of Year</i>  | <u>1,286,326</u>                                  | <u>359,232</u>                     | <u>1,645,558</u>           |
| <i>Cash and Investments End of Year</i>  | <u><u>\$ 668,336</u></u>                          | <u><u>\$ 1,775,821</u></u>         | <u><u>\$ 2,444,157</u></u> |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities</b> |   |                                    |                            |
| Operating Income (Loss)  | \$ (139,058)                                      | \$ 1,389,548                       | \$ 1,250,490               |
| Adjustments:   |   |                                    |                            |
| (Increase) Decrease in Assets:   |   |                                    |                            |
| Interfund Receivable   | 184,755   | 5,297                              | 190,052                    |
| Prepays  | (407,589)   | 0                                  | (407,589)                  |
| Increase (Decrease) in Liabilities:  |   |                                    |                            |
| Accrued Wages  | 0   | 11                                 | 11                         |
| Due to Other Governments   | (257,996)   | (189)                              | (258,185)                  |
| Compensated Absences Payable   | 0   | (542)                              | (542)                      |
| Claims Payable   | 1,898   | 17,833                             | 19,731                     |
| <i>Total Adjustments</i>   | <u>(478,932)</u>                                  | <u>22,410</u>                      | <u>(456,522)</u>           |
| <i>Net Cash Provided By (Used For) Operating Activities</i>  | <u><u>\$ (617,990)</u></u>                        | <u><u>\$ 1,411,958</u></u>         | <u><u>\$ 793,968</u></u>   |

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Workers' Compensation Retro Reserve Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget          | Actual                   | Variance with<br>Budget    |
|---|--------------------------|--------------------------|----------------------------|
| <b>Revenues</b>                                 |                          |                          |                            |
| Charges for Services                            | \$ 516,184               | \$ 222,163               | \$ (294,021)               |
| Other   | 17,000                   | 14,400                   | (2,600)                    |
| <i>Total Revenues</i>                           | <u>533,184</u>           | <u>236,563</u>           | <u>(296,621)</u>           |
| <b>Expenses</b>                                 |                          |                          |                            |
| Materials and Supplies                          | 1,000                    | 0                        | 1,000                      |
| Contractual Services                            | 817,700                  | 811,494                  | 6,206                      |
| Claims  | 100,000                  | 43,060                   | 56,940                     |
| <i>Total Expenses</i>                           | <u>918,700</u>           | <u>854,554</u>           | <u>64,146</u>              |
| <i>Change in Net Position</i>                   | (385,516)                | (617,991)                | (232,475)                  |
| <i>Net Position (Deficit) Beginning of Year</i> | <u>1,286,326</u>         | <u>1,286,326</u>         | <u>0</u>                   |
| <i>Fund Balance (Deficit) End of Year</i>       | <u><u>\$ 900,810</u></u> | <u><u>\$ 668,335</u></u> | <u><u>\$ (232,475)</u></u> |

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Employee Self-Insurance Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget   | Actual              | Variance with<br>Budget |
|---|-------------------|---------------------|-------------------------|
| <b>Revenues</b>                                 |                   |                     |                         |
| Charges for Services                            | \$ 9,661,125      | \$ 9,363,842        | \$ (297,283)            |
| Other   | 20,591            | 48,961              | 28,370                  |
| <i>Total Revenues</i>                           | <u>9,681,716</u>  | <u>9,412,803</u>    | <u>(268,913)</u>        |
| <b>Expenses</b>                                 |                   |                     |                         |
| Personal Services                               | 41,935            | 41,722              | 213                     |
| Materials and Supplies                          | 489,072           | 487,045             | 2,027                   |
| Contractual Services                            | 435,657           | 443,353             | (7,696)                 |
| Claims  | 8,368,467         | 7,134,542           | 1,233,925               |
| Other   | 333,333           | 826                 | 332,507                 |
| <i>Total Expenses</i>                           | <u>9,668,464</u>  | <u>8,107,488</u>    | <u>1,560,976</u>        |
| <i>Operating Income (Loss)</i>                  | <u>13,252</u>     | <u>1,305,315</u>    | <u>1,292,063</u>        |
| Transfers In                                    | <u>500</u>        | <u>4,631</u>        | <u>4,131</u>            |
| <i>Change in Net Position</i>                   | 13,752            | 1,309,946           | 1,296,194               |
| <i>Net Position (Deficit) Beginning of Year</i> | 188,168           | 188,168             | 0                       |
| Prior Year Encumbrances Appropriated            | <u>171,064</u>    | <u>171,064</u>      | <u>0</u>                |
| <i>Net Position (Deficit) End of Year</i>       | <u>\$ 372,984</u> | <u>\$ 1,669,178</u> | <u>\$ 1,296,194</u>     |

***Fiduciary Funds  
Combining Statements and  
Individual Fund Schedules of  
Revenues, Expenses and Changes  
in Net Position - Budget  
(Non-GAAP Basis) and Actual***

**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**

***Domestic Shelters Fund***

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

***Arson Registry Fund***

To account for fees collected by the Sheriff's Department from arson offenders to be remitted to the Ohio Attorney General.

***Commissary Rotary Fund***

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

***Undivided Tax Fund***

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

***Undivided Local Government Fund***

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

***Lodging Excise Tax Fund***

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

***Care Facility Fund***

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

***Health Fund***

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

***Metroparks Fund***

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



**Erie County, Ohio**  
*Combining Statements –  
Fiduciary Funds*

**Agency Funds (continued)**

***Regional Planning Fund***

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

***Soil and Water Conservation Fund***

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

***Mental Health and Recovery Board Fund***

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

***Family and Children First Fund***

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 Fund***

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

***Public Defender Fees Fund***

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

***Subdivisions Fund***

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

***Payroll Fund***

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

***Flexible Spending Accounts Fund***

To account for the employee contributions for health savings accounts.

***Health Savings Accounts Fund***

To account for the employer and employee contributions for health savings accounts.

***Recorder's Escrow Fund***

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

***Township Resurfacing Fund***

To account for road resurfacing.

**Erie County, Ohio**  
*Combining Statements –*  
*Fiduciary Funds*

**Agency Funds (continued)**

***Ohio Elections Commission Fund***

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

***Resident's Account Fund***

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

***County Court Fund***

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

***Prosecutor Fund***

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

***Sheriff Fund***

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

***Adult Probation Fund***

To account for the adult probation restitution account.

***Miscellaneous Agency Fund***

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

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes  
in Net Position - Budget (Non-GAAP Basis) and Actual  
Bluecoat Trust Fund  
For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual    | Variance with<br>Budget |
|---|-----------------|-----------|-------------------------|
| <b>Revenues</b>                                 |                 |           |                         |
| Interest  | \$ 0            | \$ 488    | \$ 488                  |
| <b>Expenses</b>                                 | 0               | 0         | 0                       |
| <i>Change in Net Position</i>                   | 0               | 488       | 488                     |
| <i>Net Position (Deficit) Beginning of Year</i> | 54,394          | 54,394    | 0                       |
| <i>Net Position (Deficit) End of Year</i>       | \$ 54,394       | \$ 54,882 | \$ 488                  |

**Erie County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2016*

|  | Beginning<br>Balance<br>1/1/2016 | Additions             | Reductions            | Ending<br>Balance<br>12/31/2016 |
|--|----------------------------------|-----------------------|-----------------------|---------------------------------|
| <b>Domestic Shelters Fund</b>          |                                  |                       |                       |                                 |
| <b>Assets</b>                          |                                  |                       |                       |                                 |
| Equity in Pooled Cash and Investments  | \$ 0                             | \$ 14,806             | \$ 14,806             | \$ 0                            |
| <b>Liabilities</b>                     |                                  |                       |                       |                                 |
| Undistributed Monies                   | \$ 0                             | \$ 14,806             | \$ 14,806             | \$ 0                            |
| <b>Arson Registry Fund</b>             |                                  |                       |                       |                                 |
| <b>Assets</b>                          |                                  |                       |                       |                                 |
| Equity in Pooled Cash and Investments  | \$ 75                            | \$ 0                  | \$ 75                 | \$ 0                            |
| <b>Liabilities</b>                     |                                  |                       |                       |                                 |
| Undistributed Monies                   | \$ 75                            | \$ 0                  | \$ 75                 | \$ 0                            |
| <b>Commissary Rotary Fund</b>          |                                  |                       |                       |                                 |
| <b>Assets</b>                          |                                  |                       |                       |                                 |
| Equity in Pooled Cash and Investments  | \$ 2,639                         | \$ 0                  | \$ 0                  | \$ 2,639                        |
| <b>Liabilities</b>                     |                                  |                       |                       |                                 |
| Undistributed Monies                   | \$ 2,639                         | \$ 0                  | \$ 0                  | \$ 2,639                        |
| <b>Undivided Tax Fund</b>              |                                  |                       |                       |                                 |
| <b>Assets</b>                          |                                  |                       |                       |                                 |
| Equity in Pooled Cash and Investments  | \$ 4,179,522                     | \$ 111,926,755        | \$ 111,739,607        | \$ 4,366,670                    |
| Taxes Receivable                       | 124,931,941                      | 129,771,475           | 124,931,941           | 129,771,475                     |
| Due From Other Governments             | 752,826                          | 721,724               | 752,826               | 721,724                         |
| Special Assessments Receivable         | 4,455,834                        | 4,081,221             | 4,455,834             | 4,081,221                       |
| <i>Total Assets</i>                    | <u>\$ 134,320,123</u>            | <u>\$ 246,501,175</u> | <u>\$ 241,880,208</u> | <u>\$ 138,941,090</u>           |
| <b>Liabilities</b>                     |                                  |                       |                       |                                 |
| Due to Other Governments               | \$ 134,320,123                   | \$ 246,501,175        | \$ 241,880,208        | \$ 138,941,090                  |
| <b>Undivided Local Government Fund</b> |                                  |                       |                       |                                 |
| <b>Assets</b>                          |                                  |                       |                       |                                 |
| Due From Other Governments             | \$ 1,781,729                     | \$ 1,816,533          | \$ 1,781,729          | \$ 1,816,533                    |
| <b>Liabilities</b>                     |                                  |                       |                       |                                 |
| Due to Other Governments               | \$ 1,781,729                     | \$ 1,816,533          | \$ 1,781,729          | \$ 1,816,533                    |
| <b>Lodging Excise Tax Fund</b>         |                                  |                       |                       |                                 |
| <b>Assets</b>                          |                                  |                       |                       |                                 |
| Equity in Pooled Cash and Investments  | \$ 63,355                        | \$ 5,482,001          | \$ 5,505,208          | \$ 40,148                       |
| Other Local Taxes Receivable           | 671,728                          | 665,172               | 671,728               | 665,172                         |
| <i>Total Assets</i>                    | <u>\$ 735,083</u>                | <u>\$ 6,147,173</u>   | <u>\$ 6,176,936</u>   | <u>\$ 705,320</u>               |
| <b>Liabilities</b>                     |                                  |                       |                       |                                 |
| Due to External Parties                | \$ 20,152                        | \$ 684,766            | \$ 20,152             | \$ 684,766                      |
| Undistributed Monies                   | 714,931                          | 0                     | 694,377               | 20,554                          |
| <i>Total Liabilities</i>               | <u>\$ 735,083</u>                | <u>\$ 684,766</u>     | <u>\$ 714,529</u>     | <u>\$ 705,320</u>               |

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2016*

|  | Beginning<br>Balance<br>1/1/2016 | Additions            | Reductions           | Ending<br>Balance<br>12/31/2016 |
|--|----------------------------------|----------------------|----------------------|---------------------------------|
| <b>Care Facility Fund</b>                    |                                  |                      |                      |                                 |
| <b>Assets</b>                                |                                  |                      |                      |                                 |
| Equity in Pooled Cash and Investments        | \$ 19,385                        | \$ 213,463           | \$ 211,818           | \$ 21,030                       |
| <b>Liabilities</b>                           |                                  |                      |                      |                                 |
| Undistributed Monies                         | \$ 19,385                        | \$ 213,463           | \$ 211,818           | \$ 21,030                       |
| <b>Health Fund</b>                           |                                  |                      |                      |                                 |
| <b>Assets</b>                                |                                  |                      |                      |                                 |
| Equity in Pooled Cash and Investments        | \$ 2,314,898                     | \$ 9,391,283         | \$ 8,477,083         | \$ 3,229,098                    |
| Taxes Receivable                             | 2,077,456                        | 2,106,838            | 2,077,456            | 2,106,838                       |
| Due from Other Governments                   | 111,244                          | 111,245              | 111,244              | 111,245                         |
| Due from External Parties                    | 63,996                           | 0                    | 63,996               | 0                               |
| <i>Total Assets</i>                          | <u>\$ 4,567,594</u>              | <u>\$ 11,609,366</u> | <u>\$ 10,729,779</u> | <u>\$ 5,447,181</u>             |
| <b>Liabilities</b>                           |                                  |                      |                      |                                 |
| Undistributed Monies                         | \$ 4,567,594                     | \$ 11,609,366        | \$ 10,729,779        | \$ 5,447,181                    |
| <b>Metroparks Fund</b>                       |                                  |                      |                      |                                 |
| <b>Assets</b>                                |                                  |                      |                      |                                 |
| Equity in Pooled Cash and Investments        | \$ 54,892                        | \$ 2,329,369         | \$ 2,327,605         | \$ 56,656                       |
| Taxes Receivable                             | 2,252,416                        | 2,268,376            | 2,252,416            | 2,268,376                       |
| Due from Other Governments                   | 114,790                          | 91,807               | 114,790              | 91,807                          |
| <i>Total Assets</i>                          | <u>\$ 2,422,098</u>              | <u>\$ 4,689,552</u>  | <u>\$ 4,694,811</u>  | <u>\$ 2,416,839</u>             |
| <b>Liabilities</b>                           |                                  |                      |                      |                                 |
| Undistributed Monies                         | \$ 2,422,098                     | \$ 4,689,552         | \$ 4,694,811         | \$ 2,416,839                    |
| <b>Regional Planning Fund</b>                |                                  |                      |                      |                                 |
| <b>Assets</b>                                |                                  |                      |                      |                                 |
| Equity in Pooled Cash and Investments        | \$ 0                             | \$ 591,553           | \$ 591,553           | \$ 0                            |
| <b>Liabilities</b>                           |                                  |                      |                      |                                 |
| Due to External Parties                      | \$ 32,977                        | \$ 17,929            | \$ 32,977            | \$ 17,929                       |
| Undistributed Monies                         | (32,977)                         | 32,977               | 17,929               | (17,929)                        |
| <i>Total Liabilities</i>                     | <u>\$ 0</u>                      | <u>\$ 50,906</u>     | <u>\$ 50,906</u>     | <u>\$ 0</u>                     |
| <b>Soil and Water Conservation Fund</b>      |                                  |                      |                      |                                 |
| <b>Assets</b>                                |                                  |                      |                      |                                 |
| Equity in Pooled Cash and Investments        | \$ 19,714                        | \$ 414,855           | \$ 426,875           | \$ 7,694                        |
| <b>Liabilities</b>                           |                                  |                      |                      |                                 |
| Undistributed Monies                         | \$ 19,714                        | \$ 414,855           | \$ 426,875           | \$ 7,694                        |
| <b>Mental Health and Recovery Board Fund</b> |                                  |                      |                      |                                 |
| <b>Assets</b>                                |                                  |                      |                      |                                 |
| Equity in Pooled Cash and Investments        | \$ 3,362,763                     | \$ 10,288,178        | \$ 9,601,654         | \$ 4,049,287                    |
| Taxes Receivable                             | 4,568,454                        | 4,534,123            | 4,568,454            | 4,534,123                       |
| Due from Other Governments                   | 208,056                          | 184,397              | 208,056              | 184,397                         |
| <i>Total Assets</i>                          | <u>\$ 8,139,273</u>              | <u>\$ 15,006,698</u> | <u>\$ 14,378,164</u> | <u>\$ 8,767,807</u>             |

(continued)

**Erie County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2016*

|  | Beginning<br>Balance<br>1/1/2016 | Additions         | Reductions        | Ending<br>Balance<br>12/31/2016 |
|--|----------------------------------|-------------------|-------------------|---------------------------------|
| <b>Liabilities</b>                     |                                  |                   |                   |                                 |
| Undistributed Monies                   | \$ 8,139,273                     | \$ 15,006,698     | \$ 14,378,164     | \$ 8,767,807                    |
| <b>Family and Children First Fund</b>  |                                  |                   |                   |                                 |
| <b>Assets</b>                          |                                  |                   |                   |                                 |
| Equity in Pooled Cash and Investments  | \$ 169,594                       | \$ 268,353        | \$ 315,529        | \$ 122,418                      |
| <b>Liabilities</b>                     |                                  |                   |                   |                                 |
| Undistributed Monies                   | \$ 169,594                       | \$ 268,353        | \$ 315,529        | \$ 122,418                      |
| <b>Ohio Housing Trust Fund</b>         |                                  |                   |                   |                                 |
| <b>Assets</b>                          |                                  |                   |                   |                                 |
| Equity in Pooled Cash and Investments  | \$ 78,811                        | \$ 345,400        | \$ 331,189        | \$ 93,022                       |
| <b>Liabilities</b>                     |                                  |                   |                   |                                 |
| Due to Other Governments               | \$ 78,023                        | \$ 93,022         | \$ 78,023         | \$ 93,022                       |
| Due to External Parties                | 788                              | 0                 | 788               | 0                               |
| <i>Total Liabilities</i>               | <u>\$ 78,811</u>                 | <u>\$ 93,022</u>  | <u>\$ 78,811</u>  | <u>\$ 93,022</u>                |
| <b>Public Defender Fees Fund</b>       |                                  |                   |                   |                                 |
| <b>Assets</b>                          |                                  |                   |                   |                                 |
| Equity in Pooled Cash and Investments  | \$ 383                           | \$ 25,008         | \$ 25,391         | \$ 0                            |
| <b>Liabilities</b>                     |                                  |                   |                   |                                 |
| Undistributed Monies                   | \$ 383                           | \$ 25,008         | \$ 25,391         | \$ 0                            |
| <b>Subdivisions Fund</b>               |                                  |                   |                   |                                 |
| <b>Assets</b>                          |                                  |                   |                   |                                 |
| Equity in Pooled Cash and Investments  | \$ 0                             | \$ 87,947,497     | \$ 87,947,184     | \$ 313                          |
| <b>Liabilities</b>                     |                                  |                   |                   |                                 |
| Due to External Parties                | \$ 122,753                       | \$ 123,066        | \$ 122,753        | \$ 123,066                      |
| Undistributed Monies                   | (122,753)                        | 0                 | 0                 | (122,753)                       |
| <i>Total Liabilities</i>               | <u>\$ 0</u>                      | <u>\$ 123,066</u> | <u>\$ 122,753</u> | <u>\$ 313</u>                   |
| <b>Payroll Fund</b>                    |                                  |                   |                   |                                 |
| <b>Assets</b>                          |                                  |                   |                   |                                 |
| Equity in Pooled Cash and Investments  | \$ 264,869                       | \$ 16,788,408     | \$ 16,746,998     | \$ 306,279                      |
| <b>Liabilities</b>                     |                                  |                   |                   |                                 |
| Due to Other Governments               | \$ 357,917                       | \$ 438,272        | \$ 357,917        | \$ 438,272                      |
| Undistributed Monies                   | (93,048)                         | 0                 | 38,945            | (131,993)                       |
| <i>Total Liabilities</i>               | <u>\$ 264,869</u>                | <u>\$ 438,272</u> | <u>\$ 396,862</u> | <u>\$ 306,279</u>               |
| <b>Flexible Spending Accounts Fund</b> |                                  |                   |                   |                                 |
| <b>Assets</b>                          |                                  |                   |                   |                                 |
| Equity in Pooled Cash and Investments  | \$ 5,570                         | \$ 113,678        | \$ 119,248        | \$ 0                            |

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2016*

|  | Beginning<br>Balance<br>1/1/2016 | Additions    | Reductions      | Ending<br>Balance<br>12/31/2016 |
|--|----------------------------------|--------------|-----------------|---------------------------------|
| <b>Liabilities</b>                               |                                  |              |                 |                                 |
| Due to External Parties                          | \$ 0                             | \$ 754       | \$ 0            | \$ 754                          |
| Undistributed Monies                             | 5,570                            | (754)        | 5,570           | (754)                           |
| <i>Total Liabilities</i>                         | <u>\$ 5,570</u>                  | <u>\$ 0</u>  | <u>\$ 5,570</u> | <u>\$ 0</u>                     |
| <b>Health Savings Accounts Fund</b>              |                                  |              |                 |                                 |
| <b>Assets</b>                                    |                                  |              |                 |                                 |
| Equity in Pooled Cash and Investments            | \$ 0                             | \$ 423,572   | \$ 423,572      | \$ 0                            |
| <b>Liabilities</b>                               |                                  |              |                 |                                 |
| Due to External Parties                          | \$ 2,689                         | \$ 2,689     | \$ 2,689        | \$ 2,689                        |
| Undistributed Monies                             | (2,689)                          | (2,689)      | (2,689)         | (2,689)                         |
| <i>Total Liabilities</i>                         | <u>\$ 0</u>                      | <u>\$ 0</u>  | <u>\$ 0</u>     | <u>\$ 0</u>                     |
| <b>Recorder's Escrow Fund</b>                    |                                  |              |                 |                                 |
| <b>Assets</b>                                    |                                  |              |                 |                                 |
| Equity in Pooled Cash and Investments            | \$ 12,420                        | \$ 113,599   | \$ 117,925      | \$ 8,094                        |
| <b>Liabilities</b>                               |                                  |              |                 |                                 |
| Undistributed Monies                             | \$ 12,420                        | \$ 113,599   | \$ 117,925      | \$ 8,094                        |
| <b>Township Resurfacing Fund</b>                 |                                  |              |                 |                                 |
| <b>Assets</b>                                    |                                  |              |                 |                                 |
| Equity in Pooled Cash and Investments            | \$ 0                             | \$ 518,800   | \$ 518,800      | \$ 0                            |
| <b>Liabilities</b>                               |                                  |              |                 |                                 |
| Undistributed Monies                             | \$ 0                             | \$ 518,800   | \$ 518,800      | \$ 0                            |
| <b>Ohio Elections Commission Fund</b>            |                                  |              |                 |                                 |
| <b>Assets</b>                                    |                                  |              |                 |                                 |
| Cash and Cash Equivalents in Segregated Accounts | \$ 0                             | \$ 20        | \$ 0            | \$ 20                           |
| <b>Liabilities</b>                               |                                  |              |                 |                                 |
| Undistributed Monies                             | \$ 0                             | \$ 20        | \$ 0            | \$ 20                           |
| <b>Resident's Account Fund</b>                   |                                  |              |                 |                                 |
| <b>Assets</b>                                    |                                  |              |                 |                                 |
| Cash and Cash Equivalents in Segregated Accounts | \$ 26,528                        | \$ 39,628    | \$ 26,528       | \$ 39,628                       |
| <b>Liabilities</b>                               |                                  |              |                 |                                 |
| Undistributed Monies                             | \$ 26,528                        | \$ 39,628    | \$ 26,528       | \$ 39,628                       |
| <b>County Court Fund</b>                         |                                  |              |                 |                                 |
| <b>Assets</b>                                    |                                  |              |                 |                                 |
| Cash and Cash Equivalents in Segregated Accounts | \$ 3,136,045                     | \$ 2,232,306 | \$ 3,136,045    | \$ 2,232,306                    |
| <b>Liabilities</b>                               |                                  |              |                 |                                 |
| Undistributed Monies                             | \$ 3,136,045                     | \$ 2,232,306 | \$ 3,136,045    | \$ 2,232,306                    |

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2016*

|  | Beginning<br>Balance<br>1/1/2016 | Additions             | Reductions            | Ending<br>Balance<br>12/31/2016 |
|--|----------------------------------|-----------------------|-----------------------|---------------------------------|
| <b>Prosecutor Fund</b>                           |                                  |                       |                       |                                 |
| <b>Assets</b>                                    |                                  |                       |                       |                                 |
| Cash and Cash Equivalents in Segregated Accounts | \$ 140,186                       | \$ 86,382             | \$ 140,186            | \$ 86,382                       |
| <b>Liabilities</b>                               |                                  |                       |                       |                                 |
| Undistributed Monies                             | \$ 140,186                       | \$ 86,382             | \$ 140,186            | \$ 86,382                       |
| <b>Sheriff Fund</b>                              |                                  |                       |                       |                                 |
| <b>Assets</b>                                    |                                  |                       |                       |                                 |
| Cash and Cash Equivalents in Segregated Accounts | \$ 329,414                       | \$ 338,124            | \$ 329,414            | \$ 338,124                      |
| <b>Liabilities</b>                               |                                  |                       |                       |                                 |
| Undistributed Monies                             | \$ 329,414                       | \$ 338,124            | \$ 329,414            | \$ 338,124                      |
| <b>Adult Probation Fund</b>                      |                                  |                       |                       |                                 |
| <b>Assets</b>                                    |                                  |                       |                       |                                 |
| Cash and Cash Equivalents in Segregated Accounts | \$ 75,599                        | \$ 71,144             | \$ 75,599             | \$ 71,144                       |
| <b>Liabilities</b>                               |                                  |                       |                       |                                 |
| Undistributed Monies                             | \$ 75,599                        | \$ 71,144             | \$ 75,599             | \$ 71,144                       |
| <b>Miscellaneous Agency Fund</b>                 |                                  |                       |                       |                                 |
| <b>Assets</b>                                    |                                  |                       |                       |                                 |
| Equity in Pooled Cash and Investments            | \$ 25,006                        | \$ 40,805             | \$ 40,859             | \$ 24,952                       |
| <b>Liabilities</b>                               |                                  |                       |                       |                                 |
| Undistributed Monies                             | \$ 25,006                        | \$ 40,805             | \$ 40,859             | \$ 24,952                       |
| <b>Total Agency Funds</b>                        |                                  |                       |                       |                                 |
| <b>Assets</b>                                    |                                  |                       |                       |                                 |
| Equity in Pooled Cash and Investments            | \$ 10,573,896                    | \$ 247,237,403        | \$ 245,482,979        | \$ 12,328,320                   |
| Cash and Cash Equivalents in Segregated Accounts | 3,707,772                        | 2,767,584             | 3,707,772             | 2,767,584                       |
| Taxes Receivable                                 | 133,830,267                      | 138,680,812           | 133,830,267           | 138,680,812                     |
| Other Local Taxes Receivable                     | 671,728                          | 665,172               | 671,728               | 665,172                         |
| Special Assessments Receivable                   | 4,455,834                        | 4,081,221             | 4,455,834             | 4,081,221                       |
| Due from Other Governments                       | 2,968,645                        | 2,925,706             | 2,968,645             | 2,925,706                       |
| Due from External Parties                        | 63,996                           | 0                     | 63,996                | 0                               |
| <i>Total Assets</i>                              | <u>\$ 156,272,138</u>            | <u>\$ 396,357,898</u> | <u>\$ 391,181,221</u> | <u>\$ 161,448,815</u>           |
| <b>Liabilities</b>                               |                                  |                       |                       |                                 |
| Due to External Parties                          | \$ 179,359                       | \$ 829,204            | \$ 179,359            | \$ 829,204                      |
| Due to Other Governments                         | 136,537,792                      | 248,849,002           | 244,097,877           | 141,288,917                     |
| Undistributed Monies                             | 19,554,987                       | 35,712,443            | 35,936,736            | 19,330,694                      |
| <i>Total Liabilities</i>                         | <u>\$ 156,272,138</u>            | <u>\$ 285,390,649</u> | <u>\$ 280,213,972</u> | <u>\$ 161,448,815</u>           |



STATISTICAL  
SECTION



## Statistical Section

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

| <b><u>Contents</u></b>  | <b><u>Page(s)</u></b> |
|---|-----------------------|
| <b>Financial Trends</b>   |                       |
| These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.   | S-2 - S-11            |
| <b>Revenue Capacity</b>   |                       |
| These schedules contain information to help the reader assess the County's most significant local revenue sources.  | S-12 - S-33           |
| <b>Debt Capacity</b>  |                       |
| 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. | S-34 - S-41           |
| <b>Economic and Demographic Information</b>   |                       |
| These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.                                  | S-42 - S-43           |
| <b>Operating Information</b>  |                       |
| 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. | S-44 - S-53           |

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

**Erie County, Ohio**  
*Net Position by Component*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

|  | 2016                  | 2015                  | 2014                  | 2013                  |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Governmental Activities</b>                     |                       |                       |                       |                       |
| Net Investment in Capital Assets                   | \$ 50,995,753         | \$ 51,210,684         | \$ 48,768,191         | \$ 47,956,310         |
| Restricted   | 28,463,241            | 24,148,338            | 24,041,105            | 25,629,073            |
| Unrestricted                                       | (1,469,579)           | (1,177,489)           | 1,564,269             | 15,364,899            |
| <b>Total Governmental Activities Net Position</b>  | <b>77,989,415</b>     | <b>74,181,533</b>     | <b>74,373,565</b>     | <b>88,950,282</b>     |
| <b>Business-Type Activities</b>                    |                       |                       |                       |                       |
| Net Investment in Capital Assets                   | 48,149,645            | 59,583,790            | 58,797,307            | 45,437,839            |
| Unrestricted (Deficit)                             | 8,901,329             | (7,814,034)           | (11,491,756)          | (5,242,287)           |
| <b>Total Business-Type Activities Net Position</b> | <b>57,050,974</b>     | <b>51,769,756</b>     | <b>47,305,551</b>     | <b>40,195,552</b>     |
| <b>Primary Government</b>                          |                       |                       |                       |                       |
| Net Investment in Capital Assets                   | 99,145,398            | 110,794,474           | 107,565,498           | 93,394,149            |
| Restricted   | 28,463,241            | 24,148,338            | 24,041,105            | 25,629,073            |
| Unrestricted                                       | 7,431,750             | (8,991,523)           | (9,927,487)           | 10,122,612            |
| <b>Total Primary Government Net Position</b>       | <b>\$ 135,040,389</b> | <b>\$ 125,951,289</b> | <b>\$ 121,679,116</b> | <b>\$ 129,145,834</b> |

Note: The county reported the impact of GASB Statement No. 68 beginning in 2014.

|    | 2012               | 2011                  | 2010                  | 2009                  | 2008                  | 2007                  |
|----|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ | 46,340,620         | \$ 43,629,049         | \$ 43,521,250         | \$ 43,259,597         | \$ 40,448,918         | \$ 47,630,198         |
|    | 26,670,974         | 26,341,498            | 24,643,811            | 23,574,178            | 22,160,492            | 21,062,764            |
|    | 13,824,782         | 13,349,429            | 12,342,363            | 10,635,941            | 11,089,807            | 10,668,734            |
|    | <u>86,836,376</u>  | <u>83,319,976</u>     | <u>80,507,424</u>     | <u>77,469,716</u>     | <u>73,699,217</u>     | <u>79,361,696</u>     |
|    | 44,767,064         | 45,101,692            | 43,603,843            | 40,088,151            | 39,639,458            | 27,761,945            |
|    | (7,169,628)        | (9,630,750)           | (10,007,830)          | (10,183,322)          | (7,418,610)           | 1,874,410             |
|    | <u>37,597,436</u>  | <u>35,470,942</u>     | <u>33,596,013</u>     | <u>29,904,829</u>     | <u>32,220,848</u>     | <u>29,636,355</u>     |
|    | 91,107,684         | 88,730,741            | 87,125,093            | 83,347,748            | 80,088,376            | 75,392,143            |
|    | 26,670,974         | 26,341,498            | 24,643,811            | 23,574,178            | 22,160,492            | 21,062,764            |
|    | 6,655,154          | 3,718,679             | 2,334,533             | 452,619               | 3,671,197             | 12,543,144            |
| \$ | <u>124,433,812</u> | <u>\$ 118,790,918</u> | <u>\$ 114,103,437</u> | <u>\$ 107,374,545</u> | <u>\$ 105,920,065</u> | <u>\$ 108,998,051</u> |

**Erie County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

|  | 2016          | 2015          | 2014          | 2013          |
|--|---------------|---------------|---------------|---------------|
| <u>Expenses</u>                                |               |               |               |               |
| Governmental Activities                        |               |               |               |               |
| General Government:                            |               |               |               |               |
| Legislative and Executive                      | \$ 17,421,519 | \$ 11,891,925 | \$ 13,253,668 | \$ 11,236,516 |
| Judicial                                       | 8,774,055     | 8,248,581     | 7,953,055     | 8,159,781     |
| Intergovernmental                              | 600,274       | 734,233       | 617,000       | 579,734       |
| Internal Service Fund-External Portion         | 0             | 829,013       | 850,229       | 706,854       |
| Public Safety                                  | 12,756,289    | 11,542,810    | 11,036,311    | 10,946,809    |
| Public Works                                   | 6,237,715     | 9,373,872     | 6,137,570     | 5,869,457     |
| Health   | 9,175,263     | 8,827,678     | 9,066,910     | 9,525,277     |
| Human Services                                 | 10,615,895    | 10,689,399    | 9,177,854     | 8,415,318     |
| Economic Development                           | 886,930       | 535,834       | 1,556,924     | 2,283,167     |
| Other  | 0             | 0             | 0             | 0             |
| Interest and Fiscal Charges                    | 1,235,752     | 522,018       | 559,936       | 669,009       |
| Total Governmental Activities Expenses         | 67,703,692    | 63,195,363    | 60,209,457    | 58,391,922    |
| Business-Type Activities                       |               |               |               |               |
| Sewer  | 9,495,001     | 7,677,194     | 7,923,241     | 7,730,824     |
| Water  | 8,105,896     | 8,226,075     | 8,531,757     | 7,739,798     |
| Landfill                                       | 5,168,342     | 1,761,966     | 4,976,992     | 4,985,364     |
| Care Facility                                  | 8,174,906     | 7,962,978     | 7,949,330     | 6,479,828     |
| Total Business-Type Activities Expenses        | 30,944,145    | 25,628,213    | 29,381,320    | 26,935,814    |
| Total Primary Government Expenses              | 98,647,837    | 88,823,576    | 89,590,777    | 85,327,736    |
| <u>Program Revenues</u>                        |               |               |               |               |
| Governmental Activities                        |               |               |               |               |
| Charges for Services                           |               |               |               |               |
| General Government:                            |               |               |               |               |
| Legislative and Executive                      | 3,755,732     | 3,689,934     | 4,080,185     | 4,117,835     |
| Judicial                                       | 2,342,033     | 2,760,886     | 2,385,895     | 2,360,926     |
| Internal Service Fund-External Portion         | 0             | 810,363       | 667,076       | 600,879       |
| Public Safety                                  | 1,621,268     | 1,507,518     | 1,486,869     | 1,462,324     |
| Public Works                                   | 987,082       | 945,056       | 763,329       | 1,058,205     |
| Health   | 349,667       | 334,884       | 324,060       | 382,510       |
| Human Services                                 | 527,350       | 463,908       | 443,121       | 536,180       |
| Economic Development                           | 7,622         | 8,106         | 9,177         | 24,937        |
| Other  | 0             | 0             | 0             | 0             |
| Interest and Fiscal Charges                    | 0             | 0             | 0             | 0             |
| Total Charges for Services                     | 9,590,754     | 10,520,655    | 10,159,712    | 10,543,796    |
| Operating Grants, Contributions, and Interest  | 19,498,247    | 20,299,151    | 18,084,521    | 18,361,997    |
| Capital Grants and Contributions               | 2,504,731     | 512,701       | 185,046       | 699,030       |
| Total Governmental Activities Program Revenues | 31,593,732    | 31,332,507    | 28,429,279    | 29,604,823    |

|    | 2012       | 2011          | 2010          | 2009          | 2008          | 2007          |
|----|------------|---------------|---------------|---------------|---------------|---------------|
| \$ | 11,639,157 | \$ 12,132,251 | \$ 11,891,620 | \$ 13,394,587 | \$ 14,555,386 | \$ 12,366,772 |
|    | 7,742,425  | 7,235,013     | 7,367,137     | 7,396,642     | 7,256,725     | 7,253,310     |
|    | 514,304    | 847,046       | 1,416,660     | 0             | 0             | 0             |
|    | 653,895    | 654,045       | 656,263       | 679,911       | 581,543       | 0             |
|    | 10,093,201 | 10,045,865    | 9,508,291     | 9,705,854     | 10,540,475    | 10,038,323    |
|    | 5,241,240  | 5,825,403     | 5,623,471     | 4,279,304     | 6,185,722     | 4,969,973     |
|    | 8,467,729  | 8,743,885     | 8,281,075     | 8,340,474     | 7,764,924     | 7,776,716     |
|    | 6,574,019  | 8,252,552     | 9,579,264     | 14,269,060    | 15,944,134    | 15,838,281    |
|    | 2,819,570  | 2,354,858     | 2,241,277     | 716,727       | 509,497       | 598,902       |
|    | 0          | 0             | 0             | 0             | 0             | 387,405       |
|    | 835,571    | 752,950       | 706,418       | 1,156,810     | 873,393       | 643,704       |
|    | 54,581,111 | 56,843,868    | 57,271,476    | 59,939,369    | 64,211,799    | 59,873,386    |
|    | 7,753,505  | 8,941,019     | 11,858,087    | 10,145,334    | 9,364,997     | 9,234,652     |
|    | 8,047,076  | 7,627,088     | 7,826,088     | 7,628,167     | 8,670,267     | 7,091,831     |
|    | 4,383,275  | 4,337,610     | 4,836,073     | 4,523,335     | 5,151,904     | 3,372,280     |
|    | 6,393,335  | 6,835,771     | 6,905,594     | 7,137,835     | 7,699,589     | 7,800,726     |
|    | 26,577,191 | 27,741,488    | 31,425,842    | 29,434,671    | 30,886,757    | 27,499,489    |
|    | 81,158,302 | 84,585,356    | 88,697,318    | 89,374,040    | 95,098,556    | 87,372,875    |
|    | 3,850,860  | 4,102,971     | 3,816,759     | 5,752,730     | 2,921,969     | 3,013,970     |
|    | 2,124,029  | 2,405,856     | 2,035,496     | 1,814,973     | 1,753,120     | 1,567,060     |
|    | 615,929    | 593,128       | 594,620       | 743,597       | 841,064       | 0             |
|    | 998,536    | 808,209       | 865,882       | 769,828       | 1,483,956     | 1,397,279     |
|    | 961,531    | 1,448,535     | 1,534,955     | 866,054       | 1,373,884     | 3,928,848     |
|    | 460,202    | 372,165       | 355,877       | 679,125       | 1,334,042     | 1,107,093     |
|    | 461,075    | 550,046       | 496,327       | 611,296       | 828,936       | 872,231       |
|    | 9,057      | 7,727         | 5,475         | 3,774         | 7,982         | 31,193        |
|    | 0          | 0             | 0             | 0             | 0             | 64,217        |
|    | 0          | 0             | 0             | 0             | 0             | 0             |
|    | 9,481,219  | 10,288,637    | 9,705,391     | 11,241,377    | 10,544,953    | 11,981,891    |
|    | 18,467,972 | 18,977,431    | 20,112,985    | 24,655,336    | 22,535,612    | 22,485,797    |
|    | 519,366    | 870,873       | 514,605       | 170,000       | 170,000       | 0             |
|    | 28,468,557 | 30,136,941    | 30,332,981    | 36,066,713    | 33,250,565    | 34,467,688    |

(continued)

**Erie County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

|   | 2016         | 2015         | 2014          | 2013         |
|---|--------------|--------------|---------------|--------------|
| <b>Business-Type Activities</b>                             |              |              |               |              |
| <b>Charges for Services</b>                                 |              |              |               |              |
| Sewer   | \$ 7,933,920 | \$ 7,342,389 | \$ 6,579,196  | \$ 7,292,440 |
| Water   | 8,838,286    | 8,068,575    | 8,061,171     | 8,089,251    |
| Landfill  | 6,542,044    | 6,426,696    | 5,610,170     | 5,736,821    |
| Care Facility   | 8,332,305    | 8,119,478    | 7,882,965     | 6,222,673    |
| Total Charges for Services                                  | 31,646,555   | 29,957,138   | 28,133,502    | 27,341,185   |
| Operating Grants, Contributions, and Interest               | 0            | 0            | 135,150       | 0            |
| Capital Grants and Contributions                            | 3,715,845    | 130,318      | 12,394,879    | 2,069,247    |
| Total Business-Type Activities Program Revenues             | 35,362,400   | 30,087,456   | 40,663,531    | 29,410,432   |
| Total Primary Government Program Revenues                   | 66,956,132   | 61,419,963   | 69,092,810    | 59,015,255   |
| <b>Net (Expense) Revenue</b>                                |              |              |               |              |
| Governmental Activities                                     | (36,109,960) | (31,862,856) | (31,780,178)  | (28,787,099) |
| Business-Type Activities                                    | 4,418,255    | 4,459,243    | 11,282,211    | 2,474,618    |
| Total Primary Government Net Expense                        | (31,691,705) | (27,403,613) | (20,497,967)  | (26,312,481) |
| <b>General Revenues and Other Changes in Net Position</b>   |              |              |               |              |
| <b>Governmental Activities</b>                              |              |              |               |              |
| <b>Property Taxes Levied for:</b>                           |              |              |               |              |
| General Purposes  | 5,505,011    | 4,088,791    | 3,842,410     | 3,882,496    |
| Developmental Disabilities                                  | 4,690,109    | 4,449,710    | 4,267,090     | 4,277,854    |
| Senior Citizens   | 900,966      | 887,248      | 835,340       | 843,916      |
| Other Local Taxes - Hotel                                   | 6,023,199    | 0            | 0             | 0            |
| Payment in Lieu of Taxes                                    | 1,876,965    | 1,866,674    | 1,674,075     | 1,651,358    |
| Permissive Sales Taxes                                      | 16,054,612   | 15,708,440   | 20,298,279    | 15,730,216   |
| Grants and Entitlements not Restricted to Specific Programs | 3,190,432    | 3,201,517    | 3,257,437     | 3,325,932    |
| Interest  | 514,266      | 304,382      | 334,772       | 218,120      |
| Other   | 1,461,653    | 1,155,370    | 1,036,438     | 960,815      |
| Transfers   | (299,371)    | 8,692        | 10,309        | 10,298       |
| Total Governmental Activities                               | 39,917,842   | 31,670,824   | 35,556,150    | 30,901,005   |
| <b>Business-Type Activities</b>                             |              |              |               |              |
| Grants  | 0            | 0            | 0             | 0            |
| Interest  | 19,769       | 0            | 0             | 0            |
| Other   | 543,823      | 13,654       | 143,048       | 133,796      |
| Transfers   | 299,371      | (8,692)      | (10,309)      | (10,298)     |
| Total Business-Type Activities                              | 862,963      | 4,962        | 132,739       | 123,498      |
| Total Primary Government                                    | 40,780,805   | 31,675,786   | 35,688,889    | 31,024,503   |
| <b>Change in Net Position</b>                               |              |              |               |              |
| Governmental Activities                                     | 3,807,882    | (192,032)    | 3,775,972     | 2,113,906    |
| Business-Type Activities                                    | 5,281,218    | 4,464,205    | 11,414,950    | 2,598,116    |
| Total Primary Government                                    | \$ 9,089,100 | \$ 4,272,173 | \$ 15,190,922 | \$ 4,712,022 |

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Based on a change in fund classification in 2016, the County's hotel tax levy is now reported with the County's governmental funds.



|    | 2012         | 2011         | 2010         | 2009         | 2008         | 2007         |
|----|--------------|--------------|--------------|--------------|--------------|--------------|
| \$ | 7,217,745    | \$ 6,814,640 | \$ 6,995,410 | \$ 6,555,883 | \$ 6,968,890 | \$ 7,185,584 |
|    | 8,140,909    | 7,928,243    | 7,999,634    | 8,342,984    | 7,204,960    | 7,866,467    |
|    | 5,972,748    | 5,886,065    | 5,447,927    | 3,966,515    | 4,340,862    | 4,118,369    |
|    | 6,000,490    | 5,976,298    | 6,765,031    | 7,713,187    | 7,635,996    | 7,753,089    |
|    | 27,331,892   | 26,605,246   | 27,208,002   | 26,578,569   | 26,150,708   | 26,923,509   |
|    | 0            | 0            | 0            | 137,397      | 17,500       | 0            |
|    | 1,164,730    | 2,032,719    | 90,375       | 525,456      | 346,165      | 2,879,114    |
|    | 28,496,622   | 28,637,965   | 27,298,377   | 27,241,422   | 26,514,373   | 29,802,623   |
|    | 56,965,179   | 58,774,906   | 57,631,358   | 63,308,135   | 59,764,938   | 64,270,311   |
|    | (26,112,554) | (26,706,927) | (26,938,495) | (23,872,656) | (30,961,234) | (25,405,698) |
|    | 1,919,431    | 896,477      | (4,127,465)  | (2,193,249)  | (4,372,384)  | 2,303,134    |
|    | (24,193,123) | (25,810,450) | (31,065,960) | (26,065,905) | (35,333,618) | (23,102,564) |
|    | 4,205,081    | 4,218,414    | 4,222,751    | 4,174,831    | 5,357,164    | 5,740,976    |
|    | 4,347,789    | 4,334,210    | 4,325,874    | 4,236,448    | 4,796,520    | 5,191,679    |
|    | 923,940      | 835,402      | 831,141      | 820,030      | 918,136      | 967,456      |
|    | 0            | 0            | 0            | 0            | 0            | 0            |
|    | 1,665,439    | 1,538,286    | 1,518,696    | 1,216,976    | 1,216,976    | 0            |
|    | 13,708,095   | 13,483,885   | 12,757,185   | 11,811,430   | 15,974,096   | 13,434,723   |
|    | 3,165,997    | 3,002,294    | 3,922,025    | 2,613,527    | 3,029,188    | 2,970,341    |
|    | 381,422      | 646,395      | 946,058      | 1,252,801    | 2,594,770    | 3,453,150    |
|    | 1,220,557    | 1,730,642    | 1,442,077    | 1,370,190    | 647,105      | 368,472      |
|    | 10,634       | 10,351       | 10,396       | 146,922      | (14,214)     | (146,164)    |
|    | 29,628,954   | 29,799,879   | 29,976,203   | 27,643,155   | 34,519,741   | 31,980,633   |
|    | 0            | 0            | 0            | 0            | 0            | 40,594       |
|    | 0            | 0            | 0            | 0            | 0            | 947          |
|    | 217,697      | 708,403      | 187,938      | 24,152       | 184,612      | 368,590      |
|    | (10,634)     | (10,351)     | (10,396)     | (146,922)    | 14,214       | 146,164      |
|    | 207,063      | 698,052      | 177,542      | (122,770)    | 198,826      | 556,295      |
|    | 29,836,017   | 30,497,931   | 30,153,745   | 27,520,385   | 34,718,567   | 32,536,928   |
|    | 3,516,400    | 3,092,952    | 3,037,708    | 3,770,499    | 3,558,507    | 6,574,935    |
|    | 2,126,494    | 1,594,529    | (3,949,923)  | (2,316,019)  | (4,173,558)  | 2,859,429    |
| \$ | 5,642,894    | \$ 4,687,481 | \$ (912,215) | \$ 1,454,480 | \$ (615,051) | \$ 9,434,364 |

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

|   | 2016                 | 2015                 | 2014                 | 2013                 |
|---|----------------------|----------------------|----------------------|----------------------|
| General Fund                              |                      |                      |                      |                      |
| Reserved                                  | \$ 0                 | \$ 0                 | \$ 0                 | \$ 0                 |
| Unreserved                                | 0                    | 0                    | 0                    | 0                    |
| Nonspendable                              | 1,976,060            | 1,992,015            | 1,922,344            | 1,354,305            |
| Committed                                 | 417,807              | 330,103              | 794,600              | 534,771              |
| Assigned                                  | 2,220,890            | 3,218,358            | 5,899,449            | 1,018,904            |
| Unassigned                                | 10,989,023           | 9,409,446            | 8,446,922            | 7,708,841            |
| <b>Total General Fund</b>                 | <b>15,603,780</b>    | <b>14,949,922</b>    | <b>17,063,315</b>    | <b>10,616,821</b>    |
| All Other Governmental Funds              |                      |                      |                      |                      |
| Reserved                                  | 0                    | 0                    | 0                    | 0                    |
| Unreserved, Reported in:                  | 0                    | 0                    | 0                    | 0                    |
| Special Revenue Funds                     | 0                    | 0                    | 0                    | 0                    |
| Debt Service Funds                        | 0                    | 0                    | 0                    | 0                    |
| Capital Projects Funds                    | 0                    | 0                    | 0                    | 0                    |
| Nonspendable                              | 166,904              | 186,982              | 225,175              | 131,775              |
| Restricted                                | 22,707,883           | 21,113,716           | 21,300,812           | 22,340,195           |
| Committed                                 | 900,000              | 700,000              | 200,000              | 200,000              |
| Assigned                                  | 1,357,953            | 1,796,441            | 447,405              | 0                    |
| Unassigned (Deficit)                      | (313,556)            | (36,890)             | (2,927)              | (242,924)            |
| <b>Total All Other Governmental Funds</b> | <b>24,819,184</b>    | <b>23,760,249</b>    | <b>22,170,465</b>    | <b>22,429,046</b>    |
| <b>Total Governmental Funds</b>           | <b>\$ 40,422,964</b> | <b>\$ 38,710,171</b> | <b>\$ 39,233,780</b> | <b>\$ 33,045,867</b> |

Note: The County implemented GASB Statement No. 54 in 2011. The 2010 amounts were restated to reflect this implementation.

| 2012          | 2011          | 2010          | 2009          | 2008          | 2007          |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$ 0          | \$ 0          | \$ 0          | \$ 998,648    | \$ 866,600    | \$ 144,804    |
| 0             | 0             | 0             | 5,152,533     | 6,988,154     | 9,609,185     |
| 1,187,049     | 1,151,648     | 949,718       | n/a           | n/a           | n/a           |
| 622,454       | 320,791       | 268,600       | n/a           | n/a           | n/a           |
| 537,256       | 324,499       | 276,849       | n/a           | n/a           | n/a           |
| 7,266,195     | 7,505,360     | 6,698,139     | n/a           | n/a           | n/a           |
| 9,612,954     | 9,302,298     | 8,193,306     | 6,151,181     | 7,854,754     | 9,753,989     |
| 0             | 0             | 0             | 2,679,798     | 88,154        | 203,668       |
| 0             | 0             | 0             | 11,168,833    | 13,158,225    | 14,031,603    |
| 0             | 0             | 0             | 1,657,323     | 1,208,205     | 1,292,533     |
| 0             | 0             | 0             | 765,886       | 554,026       | 470,467       |
| 154,354       | 216,568       | 153,922       | n/a           | n/a           | n/a           |
| 23,086,165    | 20,323,719    | 19,013,191    | n/a           | n/a           | n/a           |
| 0             | 0             | 0             | n/a           | n/a           | n/a           |
| 0             | 0             | 0             | n/a           | n/a           | n/a           |
| (492,928)     | (323,873)     | (2,385,509)   | n/a           | n/a           | n/a           |
| 22,747,591    | 20,216,414    | 16,781,604    | 16,271,840    | 15,008,610    | 15,998,271    |
| \$ 32,360,545 | \$ 29,518,712 | \$ 24,974,910 | \$ 22,423,021 | \$ 22,863,364 | \$ 25,752,260 |

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

|  | 2016                | 2015                | 2014                | 2013              |
|--|---------------------|---------------------|---------------------|-------------------|
| <u>Revenues</u>  |                     |                     |                     |                   |
| Property Taxes   | \$ 9,588,948        | \$ 9,342,772        | \$ 9,296,725        | \$ 9,202,593      |
| Payment in Lieu of Taxes                                   | 1,876,964           | 1,866,674           | 1,674,075           | 1,651,358         |
| Permissive Sales Taxes                                     | 15,840,772          | 15,584,993          | 21,128,338          | 14,743,106        |
| Other Local Taxes  | 6,023,199           | 0                   | 0                   | 0                 |
| Charges for Services                                       | 9,541,123           | 7,950,913           | 7,805,324           | 8,038,988         |
| Licenses and Permits                                       | 1,213,149           | 1,092,647           | 953,932             | 1,072,240         |
| Fines and Forfeitures                                      | 518,617             | 489,232             | 506,038             | 557,040           |
| Intergovernmental  | 22,163,535          | 23,620,250          | 21,911,992          | 22,262,837        |
| Special Assessments  | 295,528             | 323,617             | 298,010             | 255,703           |
| Interest   | 610,081             | 297,898             | 302,420             | 235,900           |
| Contributions and Donations                                | 2,000,000           | 0                   | 0                   | 0                 |
| Other  | 1,478,222           | 1,219,554           | 1,066,255           | 1,041,655         |
| <b>Total Revenues</b>                                      | <b>71,150,138</b>   | <b>61,788,550</b>   | <b>64,943,109</b>   | <b>59,061,420</b> |
| <u>Expenditures</u>  |                     |                     |                     |                   |
| Current:   |                     |                     |                     |                   |
| General Government:  |                     |                     |                     |                   |
| Legislative and Executive                                  | 16,346,246          | 12,479,266          | 11,945,078          | 10,356,402        |
| Judicial   | 8,456,088           | 8,229,293           | 7,565,265           | 8,209,677         |
| Intergovernmental  | 600,274             | 734,233             | 617,000             | 579,734           |
| Public Safety  | 12,548,088          | 11,806,695          | 10,947,002          | 10,482,680        |
| Public Works   | 5,703,464           | 6,205,839           | 5,961,108           | 5,455,977         |
| Health   | 8,963,408           | 8,766,783           | 8,920,335           | 9,542,940         |
| Human Services   | 10,469,468          | 10,643,140          | 8,949,730           | 8,230,574         |
| Economic Development                                       | 867,626             | 532,025             | 1,553,115           | 2,307,957         |
| Other  | 0                   | 0                   | 0                   | 0                 |
| Capital Outlay   | 19,877,120          | 3,906,416           | 398,331             | 191,522           |
| Debt Service:  |                     |                     |                     |                   |
| Principal Retirement                                       | 1,833,320           | 1,335,313           | 1,484,891           | 2,597,667         |
| Interest and Fiscal Charges                                | 985,087             | 545,284             | 584,984             | 694,351           |
| Interest on Capital Appreciation Bonds                     | 0                   | 0                   | 0                   | 14,525            |
| Issuance Costs   | 203,287             | 0                   | 0                   | 0                 |
| <b>Total Expenditures</b>                                  | <b>86,853,476</b>   | <b>65,184,287</b>   | <b>58,926,839</b>   | <b>58,664,006</b> |
| Excess of Revenues Over<br>(Under) Expenditures            | (15,703,338)        | (3,395,737)         | 6,016,270           | 397,414           |
| <u>Other Financing Sources (Uses)</u>                      |                     |                     |                     |                   |
| General Obligation Bonds Issued                            | 0                   | 0                   | 0                   | 0                 |
| Bond Anticipation Notes Issued                             | 0                   | 0                   | 0                   | 0                 |
| Special Assessment Notes Issued                            | 0                   | 0                   | 0                   | 0                 |
| OWDA Loans Issued  | 0                   | 0                   | 59,164              | 146,836           |
| Revenue Bonds Issued                                       | 17,410,000          | 2,800,000           | 0                   | 0                 |
| Premium  | 0                   | 0                   | 0                   | 0                 |
| Payment to Refunded Bond Escrow Agent                      | 0                   | 0                   | 0                   | 0                 |
| Sale of Capital Assets                                     | 119,977             | 63,852              | 77,849              | 130,774           |
| Inception of Capital Lease                                 | 0                   | 0                   | 25,437              | 0                 |
| Transfers In   | 2,236,154           | 5,595,456           | 3,203,655           | 3,956,983         |
| Transfers Out  | (2,350,000)         | (5,587,180)         | (3,194,462)         | (3,946,685)       |
| <b>Total Other Financing Sources (Uses)</b>                | <b>17,416,131</b>   | <b>2,872,128</b>    | <b>171,643</b>      | <b>287,908</b>    |
| <b>Changes in Fund Balance</b>                             | <b>\$ 1,712,793</b> | <b>\$ (523,609)</b> | <b>\$ 6,187,913</b> | <b>\$ 685,322</b> |
| Debt Service as a Percentage of Noncapital<br>Expenditures | 4.34%               | 3.11%               | 3.68%               | 5.89%             |

|    | 2012               | 2011                | 2010                | 2009                | 2008                  | 2007                |
|----|--------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| \$ | 9,475,195          | \$ 9,398,307        | \$ 9,272,153        | \$ 9,167,445        | \$ 11,113,531         | \$ 11,570,772       |
|    | 1,665,439          | 1,538,286           | 1,518,696           | 1,216,976           | 1,114,581             | 0                   |
|    | 13,680,238         | 13,369,498          | 12,632,831          | 10,924,137          | 14,888,891            | 14,657,463          |
|    | 0                  | 0                   | 0                   | 1,808,276           | 0                     | 0                   |
|    | 7,379,708          | 7,446,397           | 6,919,910           | 6,706,962           | 5,154,192             | 4,854,442           |
|    | 906,070            | 767,666             | 781,090             | 790,324             | 581,353               | 584,341             |
|    | 468,326            | 543,002             | 483,820             | 429,123             | 715,798               | 698,973             |
|    | 21,916,298         | 22,525,009          | 23,463,955          | 26,697,584          | 25,345,819            | 24,822,028          |
|    | 353,857            | 753,948             | 842,236             | 261,146             | 241,686               | 1,145,758           |
|    | 408,697            | 719,669             | 964,422             | 1,318,668           | 2,594,770             | 3,453,150           |
|    | 0                  | 0                   | 0                   | 0                   | 0                     | 0                   |
|    | 1,314,900          | 1,783,057           | 2,392,415           | 2,123,122           | 2,443,941             | 2,490,621           |
|    | <u>57,568,728</u>  | <u>58,844,839</u>   | <u>59,271,528</u>   | <u>61,443,763</u>   | <u>64,194,562</u>     | <u>64,277,548</u>   |
|    | 10,283,527         | 10,803,077          | 10,361,035          | 12,357,430          | 14,430,886            | 12,279,250          |
|    | 9,485,130          | 7,059,098           | 7,145,793           | 7,622,529           | 7,172,740             | 6,880,378           |
|    | 514,304            | 847,046             | 1,416,660           | 0                   | 0                     | 0                   |
|    | 9,835,348          | 9,918,634           | 9,108,140           | 9,528,589           | 10,629,150            | 10,149,317          |
|    | 5,190,682          | 5,833,673           | 6,337,760           | 6,289,084           | 4,198,652             | 6,871,866           |
|    | 8,280,425          | 8,933,605           | 8,370,858           | 8,574,664           | 7,792,151             | 8,387,225           |
|    | 6,465,954          | 8,114,631           | 9,421,775           | 14,449,756          | 15,795,599            | 15,626,220          |
|    | 2,851,212          | 2,352,891           | 2,239,873           | 728,351             | 490,635               | 580,658             |
|    | 0                  | 0                   | 0                   | 0                   | 0                     | 380,565             |
|    | 1,128,996          | 35,419              | 91,490              | 67,073              | 3,951,093             | 1,126,718           |
|    | 1,581,051          | 1,582,461           | 1,551,903           | 1,440,611           | 1,458,546             | 24,588,967          |
|    | 692,208            | 751,401             | 710,313             | 1,083,192           | 892,235               | 880,681             |
|    | 46,420             | 0                   | 0                   | 0                   | 0                     | 0                   |
|    | 0                  | 0                   | 0                   | 0                   | 0                     | 172,111             |
|    | <u>56,355,257</u>  | <u>56,231,936</u>   | <u>56,755,600</u>   | <u>62,141,279</u>   | <u>66,811,687</u>     | <u>87,923,956</u>   |
|    | <u>1,213,471</u>   | <u>2,612,903</u>    | <u>2,515,928</u>    | <u>(697,516)</u>    | <u>(2,617,125)</u>    | <u>(23,646,408)</u> |
|    | 1,610,000          | 2,200,000           | 0                   | 4,513,330           | 100,000               | 12,594,055          |
|    | 0                  | 0                   | 0                   | 0                   | 0                     | 10,000,000          |
|    | 0                  | 0                   | 0                   | 0                   | 0                     | 0                   |
|    | 0                  | 0                   | 0                   | 0                   | 0                     | 0                   |
|    | 0                  | 0                   | 0                   | 0                   | 0                     | 0                   |
|    | 0                  | 0                   | 0                   | 0                   | 0                     | 344,663             |
|    | 0                  | 0                   | 0                   | (4,433,207)         | 0                     | 0                   |
|    | 9,533              | 3,643               | 11,294              | 40,125              | 0                     | 0                   |
|    | 0                  | 0                   | 18,970              | 0                   | 3,864                 | 213,668             |
|    | 4,782,377          | 5,361,516           | 4,106,290           | 4,703,630           | 5,265,774             | 5,194,101           |
|    | <u>(4,773,548)</u> | <u>(5,353,860)</u>  | <u>(4,100,593)</u>  | <u>(4,566,705)</u>  | <u>(5,351,768)</u>    | <u>(5,393,933)</u>  |
|    | <u>1,628,362</u>   | <u>2,211,299</u>    | <u>35,961</u>       | <u>257,173</u>      | <u>17,870</u>         | <u>22,952,554</u>   |
| \$ | <u>2,841,833</u>   | <u>\$ 4,824,202</u> | <u>\$ 2,551,889</u> | <u>\$ (440,343)</u> | <u>\$ (2,599,255)</u> | <u>\$ (693,854)</u> |
|    | 4.49%              | 4.31%               | 4.17%               | 4.40%               | 3.68%                 | 41.53%              |

**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/<br>Agricultural | Commercial/Industrial<br>Public Utility |                        |                                  |                        |
| 2016 | \$ 1,527,646,830             | \$ 433,538,360                          | \$ 5,603,386,257       | \$ 94,671,810                    | \$ 107,581,602         |
| 2015 | 1,521,963,010                | 428,179,330                             | 5,571,835,257          | 79,909,280                       | 90,806,000             |
| 2014 | 1,487,134,570                | 414,911,000                             | 5,434,415,914          | 65,180,000                       | 74,068,182             |
| 2013 | 1,483,740,740                | 418,092,000                             | 5,433,807,828          | 59,901,000                       | 68,069,318             |
| 2012 | 1,575,245,020                | 434,456,000                             | 5,742,002,914          | 55,211,000                       | 62,739,773             |
| 2011 | 1,576,391,940                | 437,497,000                             | 5,753,968,400          | 52,907,000                       | 60,121,591             |
| 2010 | 1,571,333,970                | 446,965,280                             | 5,766,569,285          | 51,169,000                       | 58,146,591             |
| 2009 | 1,563,819,780                | 432,279,000                             | 5,703,139,371          | 49,043,000                       | 55,730,682             |
| 2008 | 1,549,780,110                | 422,145,120                             | 5,634,072,086          | 65,070,590                       | 73,943,852             |
| 2007 | 1,546,352,670                | 404,691,170                             | 5,574,410,971          | 64,700,620                       | 73,523,432             |

Source: Erie County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-14 for the direct rate by property type.

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory.

The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected after 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

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

| Tangible Personal Property |                        | Total            |                        | Ratio of Assessed to Actual Value | Weighted Average Tax Rate (1) |
|----------------------------|------------------------|------------------|------------------------|-----------------------------------|-------------------------------|
| Assessed Value             | Estimated Actual Value | Assessed Value   | Estimated Actual Value |                                   |                               |
| \$ 0                       | \$ 0                   | \$ 2,055,857,000 | \$ 5,710,967,859       | 36.00%                            | \$ 9.00                       |
| 0                          | 0                      | 2,030,051,620    | 5,662,641,257          | 35.85                             | 8.42                          |
| 0                          | 0                      | 1,967,225,570    | 5,508,484,096          | 35.71                             | 8.05                          |
| 0                          | 0                      | 1,961,733,740    | 5,501,877,146          | 35.66                             | 8.04                          |
| 0                          | 0                      | 2,064,912,020    | 5,804,742,687          | 35.57                             | 7.85                          |
| 0                          | 0                      | 2,066,795,940    | 5,814,089,991          | 35.55                             | 7.83                          |
| 2,172,915                  | 2,172,915              | 2,071,641,165    | 5,826,888,791          | 35.55                             | 7.79                          |
| 4,345,830                  | 4,345,830              | 2,049,487,610    | 5,763,215,883          | 35.56                             | 7.43                          |
| 26,300,255                 | 210,402,040            | 2,063,296,075    | 5,918,417,978          | 34.86                             | 7.43                          |
| 52,600,510                 | 280,536,053            | 2,068,344,970    | 5,928,470,457          | 34.89                             | 7.46                          |

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

|  | 2016          | 2015          | 2014          | 2013          |
|--|---------------|---------------|---------------|---------------|
| <b>Voted Millage</b>   |               |               |               |               |
| Developmental Disabilities   |               |               |               |               |
| Effective Millage Rates  |               |               |               |               |
| Residential/Agricultural   | \$ 2.4098     | \$ 2.4610     | \$ 2.4563     | \$ 2.4532     |
| Commercial/Industrial  | 2.6319        | 2.6810        | 2.6623        | 2.6377        |
| Tangible/Public Utility Personal   | 3.0000        | 3.0000        | 3.0000        | 3.0000        |
| <b>Senior Citizens</b>   |               |               |               |               |
| Effective Millage Rates  |               |               |               |               |
| Residential/Agricultural   | 0.4897        | 0.5000        | 0.5000        | 0.5000        |
| Commercial/Industrial  | 0.4909        | 0.5000        | 0.5000        | 0.5000        |
| Tangible/Public Utility Personal   | 0.5000        | 0.5000        | 0.5000        | 0.5000        |
| <b>Metroparks Board</b>  |               |               |               |               |
| Effective Millage Rates  |               |               |               |               |
| Residential/Agricultural   | 1.0772        | 1.1000        | 0.7109        | 0.7107        |
| Commercial/Industrial  | 1.0799        | 1.1000        | 0.8584        | 0.8551        |
| Tangible/Public Utility Personal   | 1.1000        | 1.1000        | 1.0000        | 1.0000        |
| <b>Health District</b>   |               |               |               |               |
| Effective Millage Rates  |               |               |               |               |
| Residential/Agricultural   | 0.9618        | 0.9822        | 0.9813        | 0.9808        |
| Commercial/Industrial  | 0.9828        | 1.0000        | 0.9968        | 0.9925        |
| Tangible/Public Utility Personal   | 1.0000        | 1.0000        | 1.0000        | 1.0000        |
| <b>Alcohol, Drug Addiction, and Mental Health<br/>and Recovery Board</b> |               |               |               |               |
| Effective Millage Rates  |               |               |               |               |
| Residential/Agricultural   | 1.1541        | 0.9998        | 1.0000        | 1.0000        |
| Commercial/Industrial  | 1.1832        | 1.0000        | 1.0000        | 1.0000        |
| Tangible/Public Utility Personal   | 1.2000        | 1.0000        | 1.0000        | 1.0000        |
| <b>Total Voted Millage</b>   |               |               |               |               |
| Total Effective Voted Millage by Type of Property                        |               |               |               |               |
| Residential/Agricultural   | 6.0926        | 6.0430        | 5.6485        | 5.6447        |
| Commercial/Industrial  | 6.3687        | 6.2810        | 6.0174        | 5.9853        |
| Tangible/Public Utility Personal   | 6.8000        | 6.6000        | 6.5000        | 6.5000        |
| <b>Unvoted Millage</b>   |               |               |               |               |
| General Fund   | 2.3000        | 2.3000        | 2.3000        | 2.3000        |
| <b>Total Erie County (Total Direct Rate)</b>                             |               |               |               |               |
| Effective Millage Rates  |               |               |               |               |
| Residential/Agricultural   | 8.3926        | 8.3430        | 7.9485        | 7.9447        |
| Commercial/Industrial  | 8.6687        | 8.5810        | 8.3174        | 8.2853        |
| Tangible/Public Utility Personal   | 9.1000        | 8.9000        | 8.8000        | 8.8000        |
| <b>Total Weighted Average Tax Rate</b>                                   | <b>8.9982</b> | <b>8.4151</b> | <b>8.0545</b> | <b>8.0434</b> |



|    | 2012   | 2011      | 2010      | 2009      | 2008      | 2007      |
|----|--------|-----------|-----------|-----------|-----------|-----------|
| \$ | 2.3033 | \$ 2.2941 | \$ 2.2941 | \$ 2.2904 | \$ 2.2898 | \$ 2.2937 |
|    | 2.5112 | 2.4899    | 2.4899    | 2.4659    | 2.4591    | 2.4626    |
|    | 3.0000 | 3.0000    | 3.0000    | 2.4659    | 3.0000    | 3.0000    |
|    | 0.5000 | 0.5000    | 0.4481    | 0.4474    | 0.4473    | 0.4480    |
|    | 0.5000 | 0.5000    | 0.4666    | 0.4621    | 0.4609    | 0.4615    |
|    | 0.5000 | 0.5000    | 0.5000    | 0.5000    | 0.5000    | 0.5000    |
|    | 0.6978 | 0.6970    | 0.6970    | 0.4430    | 0.4428    | 0.4436    |
|    | 0.8380 | 0.8352    | 0.8352    | 0.7012    | 0.6993    | 0.7003    |
|    | 1.0000 | 1.0000    | 1.0000    | 1.0000    | 1.0000    | 1.0000    |
|    | 0.9511 | 0.9494    | 0.9494    | 0.9487    | 0.9135    | 0.9154    |
|    | 0.9696 | 0.9658    | 0.9658    | 0.9614    | 0.9334    | 0.9346    |
|    | 1.0000 | 1.0000    | 1.0000    | 1.0000    | 1.0000    | 1.0000    |
|    | 0.9910 | 0.9900    | 0.9900    | 0.8525    | 0.8636    | 0.8663    |
|    | 1.0000 | 0.9977    | 0.9977    | 0.9150    | 0.9219    | 0.9246    |
|    | 1.0000 | 1.0000    | 1.0000    | 1.0000    | 1.0000    | 1.0000    |
|    | 5.4432 | 5.4305    | 5.3786    | 4.9820    | 4.9570    | 4.9670    |
|    | 5.8188 | 5.7886    | 5.7552    | 5.5056    | 5.4746    | 5.4836    |
|    | 6.5000 | 6.5000    | 6.5000    | 5.9659    | 6.5000    | 6.5000    |
|    | 2.3000 | 2.3000    | 2.3000    | 2.3000    | 2.3000    | 2.3000    |
|    | 7.7432 | 7.7305    | 7.6786    | 7.2820    | 7.2570    | 7.2670    |
|    | 8.1188 | 8.0886    | 8.0552    | 7.8056    | 7.7746    | 7.7836    |
|    | 8.8000 | 8.8000    | 8.8000    | 8.2659    | 8.8000    | 8.8000    |
|    | 7.8505 | 7.8337    | 7.7877    | 7.4320    | 7.4313    | 7.4550    |

(continued)

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

|  | 2016       | 2015       | 2014       | 2013       |
|--|------------|------------|------------|------------|
| <b>School Districts</b>                  |            |            |            |            |
| Bellevue CSD                             | \$ 42.6800 | \$ 43.8900 | \$ 43.7900 | \$ 43.0500 |
| Berlin-Milan LSD                         | 68.3900    | 69.0500    | 69.1400    | 61.3500    |
| Firelands LSD                            | 51.9100    | 52.3300    | 52.4200    | 52.4800    |
| Huron CSD                                | 74.3900    | 74.4500    | 74.5200    | 73.7200    |
| Kelleys Island LSD                       | 6.3500     | 6.3500     | 6.3500     | 7.1500     |
| Margaretta LSD                           | 63.2000    | 63.7600    | 63.8500    | 63.8500    |
| Monroeville LSD                          | 39.5000    | 35.0000    | 38.2000    | 38.2000    |
| Perkins LSD                              | 60.9000    | 60.9000    | 60.9000    | 60.9000    |
| Sandusky CSD                             | 80.5250    | 80.5250    | 80.5250    | 80.5250    |
| Vermilion LSD                            | 68.4600    | 68.5500    | 68.6000    | 68.7200    |
| Western Reserve LSD                      | 33.9500    | 33.8500    | 33.8500    | 33.8500    |
| <b>Joint Vocational School Districts</b> |            |            |            |            |
| EHOVE JVSD                               | 3.9500     | 3.9500     | 3.9500     | 3.9500     |
| <b>Corporations</b>                      |            |            |            |            |
| Bay View Village                         | 20.0000    | 20.0000    | 20.0000    | 16.0000    |
| Bellevue City                            | 6.6000     | 6.6000     | 6.6000     | 6.1000     |
| Berlin Heights Village                   | 15.5000    | 10.5000    | 10.5000    | 10.5000    |
| Castalia Village                         | 8.6600     | 8.6600     | 8.6600     | 8.6600     |
| Huron City                               | 4.9000     | 4.9000     | 4.9000     | 4.9000     |
| Kelleys Island Village                   | 16.3500    | 10.3500    | 10.9500    | 10.0800    |
| Milan Village                            | 8.8000     | 8.8000     | 8.8000     | 8.8000     |
| Sandusky City                            | 5.2500     | 5.2500     | 5.2500     | 5.2500     |
| Vermilion City                           | 10.7500    | 10.7500    | 10.7500    | 10.7500    |
| <b>Townships</b>                         |            |            |            |            |
| Berlin                                   | 5.3000     | 5.3000     | 3.5000     | 3.5000     |
| Florence                                 | 7.1000     | 7.1000     | 7.1000     | 5.1000     |
| Groton                                   | 5.7500     | 5.7500     | 5.7500     | 5.7500     |
| Huron                                    | 4.9000     | 4.7400     | 4.7400     | 5.1400     |
| Margaretta                               | 11.2000    | 11.2000    | 10.7000    | 9.7000     |
| Milan                                    | 6.5500     | 5.3000     | 5.3000     | 5.3000     |
| Oxford                                   | 6.5000     | 4.5000     | 4.5000     | 4.5000     |
| Perkins                                  | 16.2500    | 16.2500    | 13.5000    | 10.2000    |
| Vermilion                                | 5.1000     | 5.1000     | 5.1000     | 5.1000     |

|    | 2012    | 2011       | 2010       | 2009       | 2008       | 2007       |
|----|---------|------------|------------|------------|------------|------------|
| \$ | 42.9000 | \$ 43.1000 | \$ 43.1000 | \$ 37.9500 | \$ 37.7500 | \$ 38.8000 |
|    | 61.2000 | 60.8000    | 61.2000    | 61.2000    | 61.2000    | 57.3000    |
|    | 51.9800 | 47.0300    | 47.0700    | 47.0600    | 47.0100    | 47.4900    |
|    | 73.8000 | 74.3500    | 75.0500    | 75.1500    | 75.1500    | 66.3500    |
|    | 6.5500  | 12.3500    | 14.1500    | 14.1500    | 15.1500    | 15.5500    |
|    | 63.7000 | 63.7000    | 56.8000    | 56.8000    | 56.8000    | 56.8000    |
|    | 35.8000 | 35.8000    | 42.8000    | 46.3500    | 46.2000    | 46.8000    |
|    | 60.9000 | 60.9000    | 60.9000    | 60.9000    | 60.9000    | 60.9000    |
|    | 75.4100 | 75.4000    | 75.4000    | 75.9500    | 70.5500    | 70.5500    |
|    | 68.0000 | 68.0700    | 68.0700    | 68.7000    | 68.2000    | 63.3500    |
|    | 34.0500 | 34.0500    | 34.0500    | 34.1500    | 34.1500    | 34.3500    |
|    |         |            |            |            |            |            |
|    | 3.9500  | 3.9500     | 3.9500     | 3.9500     | 3.9500     | 3.9500     |
|    |         |            |            |            |            |            |
|    | 16.0000 | 16.0000    | 16.0000    | 16.0000    | 16.0000    | 16.0000    |
|    | 6.1000  | 6.1000     | 6.1000     | 6.1000     | 6.1000     | 6.1000     |
|    | 10.5000 | 10.5000    | 10.5000    | 10.5000    | 10.5000    | 11.5000    |
|    | 8.6600  | 10.6600    | 10.6600    | 8.6600     | 8.6600     | 10.6600    |
|    | 4.9000  | 4.9000     | 4.9000     | 4.9000     | 4.9000     | 4.9000     |
|    | 8.6300  | 8.6300     | 8.6300     | 8.2500     | 8.2500     | 8.6500     |
|    | 8.8000  | 8.8000     | 8.8000     | 8.8000     | 8.8000     | 8.8000     |
|    | 5.2500  | 5.2500     | 5.2500     | 5.2500     | 5.2500     | 4.9500     |
|    | 10.7500 | 10.7500    | 10.7500    | 10.7500    | 10.7500    | 10.7500    |
|    |         |            |            |            |            |            |
|    | 5.3000  | 5.3000     | 5.3000     | 5.3000     | 5.3000     | 6.3000     |
|    | 6.1000  | 5.1000     | 6.1000     | 6.1000     | 5.1000     | 6.1000     |
|    | 5.7500  | 5.7500     | 5.7500     | 5.7500     | 5.7500     | 5.7500     |
|    | 5.1400  | 5.1400     | 5.1400     | 5.1400     | 5.1400     | 5.1400     |
|    | 9.7000  | 9.7000     | 10.7000    | 10.7000    | 10.6500    | 10.6500    |
|    | 5.3000  | 5.3000     | 5.3000     | 5.3000     | 5.3000     | 5.3000     |
|    | 4.5000  | 4.5000     | 4.5000     | 4.5000     | 4.5000     | 4.5000     |
|    | 10.2000 | 10.2000    | 10.2000    | 10.2000    | 10.2000    | 10.2000    |
|    | 5.1000  | 5.1000     | 5.1000     | 5.1000     | 5.1000     | 4.1000     |

(continued)

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

|                                      | 2016      | 2015      | 2014      | 2013      |
|--------------------------------------|-----------|-----------|-----------|-----------|
| <b>Other Units</b>                   |           |           |           |           |
| Bellevue Public Library              | \$ 1.0000 | \$ 1.0000 | \$ 1.0000 | \$ 1.0000 |
| Huron Public Library                 | 1.2500    | 1.5100    | 1.5100    | 1.8600    |
| Kelleys Island Branch Library        | 0.8000    | 0.8000    | 0.8000    | 0.8000    |
| Milan-Berlin Township Public Library | 1.8000    | 1.8000    | 1.8000    | 1.8000    |
| Ritter Public Library                | 1.6250    | 1.7250    | 1.7250    | 2.2250    |
| Sandusky Library                     | 1.5000    | 1.5000    | 1.5000    | 1.5000    |

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.

|    | 2012   | 2011      | 2010      | 2009      | 2008      | 2007      |
|----|--------|-----------|-----------|-----------|-----------|-----------|
| \$ | 1.0000 | \$ 1.0000 | \$ 1.0000 | \$ 1.0000 | \$ 1.0000 | \$ 1.0000 |
|    | 1.9600 | 1.9600    | 1.9600    | 1.9600    | 1.9600    | 1.9600    |
|    | 0.8000 | 0.8000    | 0.8000    | 0.8000    | 0.8000    | 0.8000    |
|    | 1.8000 | 1.8000    | 1.8000    | 1.8000    | 1.8000    | 1.8000    |
|    | 1.1000 | 1.1000    | 1.1000    | 1.1000    | 1.1000    | 1.1000    |
|    | 1.5000 | 1.5000    | 1.5000    | 1.5000    | 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 |
|------|--------------------------|-------------------------|---|----------------------------|-----------------------|---|--------------|---------------------------------------|
| 2016 | \$ 4,675,514             | \$ 4,526,660            | 96.82%  | \$ 161,971                 | \$ 4,688,631          | 100.28%   | \$ 271,625   | 5.81%                                 |
| 2015 | 4,538,172                | 4,402,314               | 97.01   | 160,431                    | 4,562,745             | 100.54  | 309,220      | 6.81                                  |
| 2014 | 4,524,036                | 4,358,525               | 96.34   | 171,573                    | 4,530,098             | 100.13  | 360,446      | 7.97                                  |
| 2013 | 4,513,257                | 4,318,411               | 95.68   | 197,981                    | 4,516,392             | 100.07  | 412,171      | 9.13                                  |
| 2012 | 4,756,169                | 4,550,045               | 95.67   | 188,287                    | 4,738,332             | 99.62   | 492,403      | 10.35                                 |
| 2011 | 4,766,800                | 4,572,303               | 95.92   | 214,893                    | 4,787,196             | 100.43  | 496,666      | 10.42                                 |
| 2010 | 4,756,494                | 4,545,216               | 95.56   | 187,025                    | 4,732,241             | 99.49   | 501,992      | 10.55                                 |
| 2009 | 4,725,351                | 4,496,893               | 95.17   | 184,055                    | 4,680,948             | 99.06   | 455,721      | 9.64                                  |
| 2008 | 4,670,685                | 3,907,471               | 83.66   | 196,588                    | 4,104,059             | 87.87   | 422,086      | 9.04                                  |
| 2007 | 4,535,428                | 4,193,746               | 92.47   | 209,895                    | 4,403,641             | 97.09   | 396,538      | 8.74                                  |

Source: Erie County Auditor

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

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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

| Taxpayer                              | Type of Business | 2016                     |      |                                     | 2007                     |      |                                     |
|---------------------------------------|------------------|--------------------------|------|-------------------------------------|--------------------------|------|-------------------------------------|
|                                       |                  | Total Assessed Valuation | Rank | Percent of Total Assessed Valuation | Total Assessed Valuation | Rank | Percent of Total Assessed Valuation |
| Ohio Edison Company                   | Utility          | \$ 42,012,320            | 1    | 2.03%                               | \$ 29,102,030            | 2    | 1.39%                               |
| Cedar Point Park LLC                  | Entertainment    | 39,071,760               | 2    | 1.90                                | 41,377,660               | 1    | 1.98                                |
| American Transmissions                | Manufacturer     | 36,122,660               | 3    | 1.77                                | 7,174,760                | 4    | 0.34                                |
| Norfolk & Western Railway             | Railroad         | 12,897,610               | 4    | 0.63                                | 12,645,710               | 3    | 0.61                                |
| LMN Development LLC                   | Entertainment    | 10,900,390               | 5    | 0.53                                | 8,342,930                | 6    | 0.40                                |
| Columbia Gas of Ohio, Inc.            | Utility          | 8,825,980                | 6    | 0.43                                |                          |      |                                     |
| Sandusky Mall Company                 | Retail           | 6,789,430                | 7    | 0.33                                | 7,667,400                | 8    | 0.37                                |
| GWR Sandusky Property                 | Entertainment    | 6,300,000                | 8    | 0.31                                | 8,098,810                | 5    | 0.39                                |
| Firelands Regional Medical Center     | Health           | 5,133,270                | 9    | 0.25                                |                          |      |                                     |
| Shaker Village Rental Communities LTD | Real Estate      | 5,086,200                | 10   | 0.25                                |                          |      |                                     |
| S & S Realty LTD                      | Real Estate      |                          |      |                                     | 7,454,100                | 7    | 0.36                                |
| Ohio Bell Telephone Company           | Utility          |                          |      |                                     | 4,381,430                | 9    | 0.21                                |
| Park Place Enterprises LTD            | Retail           |                          |      |                                     | 6,575,400                | 10   | 0.32                                |
| Total Principal Taxpayers             |                  | <u>173,139,620</u>       |      | <u>8.42</u>                         | <u>132,820,230</u>       |      | <u>6.36</u>                         |
| All Other Taxpayers                   |                  | <u>1,882,717,380</u>     |      | <u>91.58</u>                        | <u>1,956,070,445</u>     |      | <u>93.64</u>                        |
| Total County Assessed Value           |                  | <u>\$ 2,055,857,000</u>  |      | <u>100.00%</u>                      | <u>\$ 2,088,890,675</u>  |      | <u>100.00%</u>                      |

Source: Erie County Auditor

**Erie County, Ohio**  
*Taxable Sales by Type*  
*Last Nine Years*

|   | 2016                 | 2015                 | 2014                 | 2013                 |
|---|----------------------|----------------------|----------------------|----------------------|
| Sales Tax Payments                      | \$ 4,745,802         | \$ 4,654,893         | \$ 6,175,583         | \$ 4,592,960         |
| Direct Pay Tax Return Payments          | 1,249,861            | 1,143,314            | 1,257,497            | 1,035,601            |
| Seller's Use Tax Return Payments        | 1,085,487            | 997,420              | 1,240,030            | 898,884              |
| Consumer's Use Tax Return Payments      | 370,511              | 333,730              | 458,769              | 288,016              |
| Motor Vehicle Tax Payments              | 1,565,265            | 1,597,045            | 2,216,253            | 1,677,209            |
| Non-Resident Motor Vehicle Tax Payments | 21,775               | 21,085               | 21,261               | 14,932               |
| Watercraft and Outboard Motors          | 158,621              | 128,986              | 122,841              | 70,400               |
| Department of Liquor Control            | 59,267               | 55,166               | 68,250               | 54,958               |
| Sales Tax on Motor Vehicle Fuel Refunds | 1,758                | 2,659                | 4,428                | 2,983                |
| Sales/Use Tax Voluntary Payments        | 20,937               | 216,401              | 198,100              | 108,418              |
| Statewide Master Numbers                | 6,606,029            | 6,480,920            | 8,647,842            | 7,080,965            |
| Sales/Use Tax Assessment Payments       | 230,336              | 244,123              | 96,477               | 55,166               |
| Managed Audit Sales/Use Tax             | 53,432               | 0                    | 0                    | 0                    |
| Streamlined Sales Tax Payments          | 11,640               | 8,275                | 7,991                | 4,628                |
| Use Tax Amnesty Payments                | 297                  | 538                  | 539                  | 25,150               |
| Administrative Rotary Fund Fee          | (161,747)            | (158,671)            | (205,033)            | (158,891)            |
| Sales/Use Tax Refunds Approved          | <u>(6,354)</u>       | <u>(17,444)</u>      | <u>(12,549)</u>      | <u>(21,163)</u>      |
| Total                                   | <u>\$ 16,012,917</u> | <u>\$ 15,708,440</u> | <u>\$ 20,298,279</u> | <u>\$ 15,730,216</u> |
| Sales Tax Rate                          | 1.00%                | 1.00%                | 1-1.50%              | 1-1.50%              |

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 Ohio Department of Taxation.

In 2013, the County Commissioners passed a .5 percent increase in the County sales tax rate, by resolution. The rate increase is effective for the period of October 1, 2013, through September 30, 2014.

Information prior to 2008 was not available.



|    | 2012              | 2011                 | 2010                 | 2009                 | 2008                 |
|----|-------------------|----------------------|----------------------|----------------------|----------------------|
| \$ | 4,110,214         | \$ 4,154,429         | \$ 3,903,154         | \$ 3,766,929         | \$ 5,160,188         |
|    | 878,973           | 770,097              | 636,170              | 372,764              | 568,035              |
|    | 712,018           | 701,667              | 656,019              | 664,890              | 870,410              |
|    | 252,128           | 253,640              | 191,039              | 230,687              | 348,133              |
|    | 1,450,010         | 1,497,757            | 1,316,654            | 1,193,244            | 1,584,822            |
|    | 15,480            | 9,949                | 6,672                | 6,838                | 7,375                |
|    | 72,107            | 48,803               | 44,489               | 44,453               | 73,889               |
|    | 46,230            | 42,484               | 44,373               | 47,029               | 56,233               |
|    | 3,202             | 2,478                | 2,071                | 3,131                | 3,396                |
|    | 75,988            | 59,052               | 63,254               | 28,827               | 76,407               |
|    | 6,181,531         | 6,023,393            | 5,993,431            | 5,498,314            | 7,393,411            |
|    | 66,629            | 61,413               | 57,016               | 121,856              | 23,909               |
|    | 0                 | 0                    | 0                    | 0                    | 0                    |
|    | 5,147             | 7,627                | 2,793                | 3,434                | 2,806                |
|    | 1,511             | 5,088                | 0                    | 0                    | 0                    |
|    | (138,467)         | (136,199)            | (128,859)            | (119,307)            | (161,354)            |
|    | (24,606)          | (17,793)             | (31,091)             | (51,659)             | (33,564)             |
| \$ | <u>13,708,095</u> | <u>\$ 13,483,885</u> | <u>\$ 12,757,185</u> | <u>\$ 11,811,430</u> | <u>\$ 15,974,096</u> |
|    | 1.00%             | 1.00%                | 1.00%                | 1.00%                | 1.00%                |

*This Page Intentionally Left Blank*

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

| Year | Sewer       |            | Water       |            | Total       |            |
|------|-------------|------------|-------------|------------|-------------|------------|
|      | Residential | Commercial | Residential | Commercial | Residential | Commercial |
| 2016 | 9,759       | 821        | 10,171      | 837        | 19,930      | 1,658      |
| 2015 | 9,122       | 780        | 9,969       | 863        | 19,091      | 1,643      |
| 2014 | 9,146       | 812        | 9,888       | 866        | 19,034      | 1,678      |
| 2013 | 9,035       | 825        | 9,798       | 868        | 18,833      | 1,693      |
| 2012 | 9,090       | 790        | 9,821       | 854        | 18,911      | 1,644      |
| 2011 | 8,980       | 825        | 9,768       | 861        | 18,748      | 1,686      |
| 2010 | 9,291       | 417        | 9,707       | 776        | 18,998      | 1,193      |
| 2009 | 9,284       | 414        | 9,710       | 740        | 18,994      | 1,154      |
| 2008 | 9,276       | 410        | 9,610       | 723        | 18,886      | 1,133      |
| 2007 | 9,248       | 405        | 9,530       | 717        | 18,778      | 1,122      |

Source: Erie County DOES Billing Office

**Erie County, Ohio**  
Principal Sewer Customers  
Last Eight Years

| Customer                     | 2016                |      |                |
|------------------------------|---------------------|------|----------------|
|                              | Amount              | Rank | Percentage     |
| J H Routh Packing            | \$ 545,298          | 1    | 6.88%          |
| Kalahari Resort              | 442,436             | 2    | 5.58           |
| Great Wolf Lodge             | 177,150             | 3    | 2.23           |
| Ventra Sandusky LLC          | 134,585             | 4    | 1.70           |
| Ohio Veterans Home           | 119,772             | 5    | 1.51           |
| Akzonobel                    | 116,359             | 6    | 1.47           |
| Kyklos Bearings Intl Inc.    | 94,550              | 7    | 1.19           |
| Sawmill Creek Resort         | 66,041              | 8    | 0.83           |
| IAC                          | 48,736              | 9    | 0.61           |
| Sandusky Clean Scene         | <u>41,518</u>       | 10   | <u>0.52</u>    |
| Total                        | 1,786,445           |      | 22.52          |
| Balance from Other Customers | <u>6,147,475</u>    |      | <u>77.48</u>   |
| Total Sewer Revenue          | <u>\$ 7,933,920</u> |      | <u>100.00%</u> |

| Customer                            | 2015                |      |                |
|-------------------------------------|---------------------|------|----------------|
|                                     | Amount              | Rank | Percentage     |
| JH Routh Packing Company            | \$ 514,114          | 1    | 7.01%          |
| Kalahari Resort                     | 419,481             | 2    | 5.71           |
| Ventra                              | 137,851             | 3    | 1.88           |
| Great Wolf Lodge                    | 137,851             | 4    | 1.88           |
| Kyklos Bearing                      | 107,814             | 5    | 1.47           |
| Ohio Veterans Home                  | 104,816             | 6    | 1.43           |
| PPG Architectural                   | 86,829              | 7    | 1.18           |
| Sawmill Creek Resort LTD            | 56,746              | 8    | 0.77           |
| International Automotive Components | 42,309              | 9    | 0.58           |
| NASA- Fox Rd                        | <u>40,867</u>       | 10   | <u>0.56</u>    |
| Total                               | 1,648,678           |      | 22.45          |
| Balance from Other Customers        | <u>5,693,711</u>    |      | <u>77.55</u>   |
| Total Sewer Revenue                 | <u>\$ 7,342,389</u> |      | <u>100.00%</u> |

*(continued)*

**Erie County, Ohio**  
Principal Sewer Customers  
Last Eight Years

| Customer                                    | 2014         |      |            |
|---|--------------|------|------------|
|   | Amount       | Rank | Percentage |
| JH Routh Packing Company                    | \$ 457,568   | 1    | 6.96%      |
| Kalahari Resort                             | 391,736      | 2    | 5.95       |
| Great Wolf Lodge                            | 150,018      | 3    | 2.28       |
| Kyklos Bearing International                | 111,136      | 4    | 1.69       |
| Ohio Veterans Home                          | 107,613      | 5    | 1.64       |
| Ventra                                      | 97,288       | 6    | 1.48       |
| PPG Architectural                           | 86,224       | 7    | 1.31       |
| International Automotive Components         | 66,238       | 8    | 1.01       |
| NASA  | 32,453       | 9    | 0.49       |
| Admiral's Pointe Nursing and Rehabilitation | 17,906       | 10   | 0.27       |
| Total                                       | 1,518,180    |      | 23.08      |
| Balance from Other Customers                | 5,061,016    |      | 76.92      |
| Total Sewer Revenue                         | \$ 6,579,196 |      | 100.00%    |

| Customer                            | 2013         |      |            |
|-------------------------------------|--------------|------|------------|
|                                     | Amount       | Rank | Percentage |
| Kalahari Resort                     | \$ 516,268   | 1    | 7.08%      |
| JH Routh Packing Company            | 449,960      | 2    | 6.17       |
| Great Wolf Lodge                    | 156,853      | 3    | 2.15       |
| Visteon Corporation                 | 116,480      | 4    | 1.60       |
| Ohio Veterans Home                  | 105,723      | 5    | 1.45       |
| PPG Architectural                   | 89,158       | 6    | 1.22       |
| Kyklos Bearing International        | 81,868       | 7    | 1.12       |
| Erie County Care Facility           | 28,747       | 8    | 0.39       |
| International Automotive Components | 21,013       | 9    | 0.29       |
| NASA                                | 20,130       | 10   | 0.28       |
| Total                               | 1,586,200    |      | 21.75      |
| Balance from Other Customers        | 5,706,240    |      | 78.25      |
| Total Sewer Revenue                 | \$ 7,292,440 |      | 100.00%    |

*(continued)*

**Erie County, Ohio**  
Principal Sewer Customers  
Last Eight Years

| Customer                            | 2012                |      |                |
|-------------------------------------|---------------------|------|----------------|
|                                     | Amount              | Rank | Percentage     |
| JH Routh Packing Company            | \$ 475,192          | 1    | 6.57%          |
| Kalahari Resort                     | 457,644             | 2    | 6.34           |
| Great Wolf Lodge                    | 154,163             | 3    | 2.14           |
| The Glidden Company                 | 115,791             | 4    | 1.60           |
| Ohio Veterans Home                  | 104,498             | 5    | 1.45           |
| Kyklos Bearing International        | 104,483             | 6    | 1.45           |
| Visteon Corporation                 | 84,157              | 7    | 1.17           |
| NASA                                | 38,799              | 8    | 0.54           |
| International Automotive Components | 27,837              | 9    | 0.39           |
| Erie County Care Facility           | <u>21,120</u>       | 10   | <u>0.29</u>    |
| Total                               | 1,583,684           |      | 21.94          |
| Balance from Other Customers        | <u>5,634,061</u>    |      | <u>78.06</u>   |
| Total Sewer Revenue                 | <u>\$ 7,217,745</u> |      | <u>100.00%</u> |

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

*(continued)*

**Erie County, Ohio**  
*Principal Sewer Customers*  
*Last Eight Years*

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

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

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

**Erie County, Ohio**  
Principal Water Customers  
Last Eight Years

| Customer                     | 2016                |      |                |
|------------------------------|---------------------|------|----------------|
|                              | Amount              | Rank | Percentage     |
| J H Routh Packing            | \$ 397,285          | 1    | 4.50%          |
| Kalahari                     | 352,975             | 2    | 3.99           |
| Kyklos Bearings Intl Inc.    | 156,884             | 3    | 1.78           |
| Ohio Veterans Home           | 155,740             | 4    | 1.76           |
| Great Wolf Lodge             | 140,887             | 5    | 1.59           |
| Akzonobel                    | 128,953             | 6    | 1.46           |
| Ventra Sandusky LLC          | 114,183             | 7    | 1.29           |
| August Corso's Sonds Inc.    | 113,725             | 8    | 1.29           |
| Saint Gobain                 | 92,822              | 9    | 1.05           |
| PPG Architectural Finishes   | 61,641              | 10   | 0.70           |
| Total                        | 1,715,095           |      | 19.41          |
| Balance from Other Customers | 7,123,191           |      | 80.59          |
| Total Water Revenue          | <u>\$ 8,838,286</u> |      | <u>100.00%</u> |

| Customer                     | 2015                |      |                |
|------------------------------|---------------------|------|----------------|
|                              | Amount              | Rank | Percentage     |
| JH Routh Packing Company     | \$ 367,570          | 1    | 4.57%          |
| Kalahari Resort              | 331,291             | 2    | 4.11           |
| August Corso Sons Inc        | 209,516             | 3    | 2.60           |
| Kyklos Bearing International | 166,671             | 4    | 2.07           |
| Akzonobell                   | 139,018             | 5    | 1.72           |
| Ventra                       | 123,392             | 6    | 1.53           |
| Ohio Veterans Home           | 122,872             | 7    | 1.52           |
| Great Wolf Lodge             | 107,223             | 8    | 1.33           |
| PPG Architectural Finishes   | 61,308              | 9    | 0.76           |
| Sawmill Creek Resort LTD     | 46,818              | 10   | 0.58           |
| Total                        | 1,675,679           |      | 20.79          |
| Balance from Other Customers | 6,392,896           |      | 79.21          |
| Total Water Revenue          | <u>\$ 8,068,575</u> |      | <u>100.00%</u> |

*(continued)*



**Erie County, Ohio**  
Principal Water Customers  
Last Eight Years

| Customer                     | 2014                |      |                |
|------------------------------|---------------------|------|----------------|
|                              | Amount              | Rank | Percentage     |
| JH Routh Packing Company     | \$ 332,954          | 1    | 4.13%          |
| Kalahari Resort              | 313,983             | 2    | 3.90           |
| PPG Architectural            | 200,905             | 3    | 2.49           |
| Kyklos Bearing International | 144,986             | 4    | 1.80           |
| Ohio Veterans Home           | 136,474             | 5    | 1.69           |
| Great Wolf Lodge             | 117,754             | 6    | 1.46           |
| August Corso Sons, Inc.      | 94,649              | 7    | 1.17           |
| Ventra                       | 83,708              | 8    | 1.04           |
| Saint-Gobain                 | 40,926              | 9    | 0.51           |
| NASA                         | <u>28,792</u>       | 10   | <u>0.36</u>    |
| Total                        | 1,495,131           |      | 18.55          |
| Balance from Other Customers | <u>6,566,040</u>    |      | <u>81.45</u>   |
| Total Water Revenue          | <u>\$ 8,061,171</u> |      | <u>100.00%</u> |

| Customer                     | 2013                |      |                |
|------------------------------|---------------------|------|----------------|
|                              | Amount              | Rank | Percentage     |
| Kalahari Resort              | \$ 404,527          | 1    | 5.01%          |
| JH Routh Packing Company     | 327,971             | 2    | 4.05           |
| PPG Architectural            | 223,051             | 3    | 2.76           |
| Ohio Veterans Home           | 131,361             | 4    | 1.62           |
| Great Wolf Lodge             | 123,086             | 5    | 1.52           |
| Kyklos Bearing International | 122,165             | 6    | 1.51           |
| Corso's Realty               | 101,095             | 7    | 1.25           |
| Visteon Corporation          | 96,756              | 8    | 1.20           |
| Saint-Gobain                 | 47,080              | 9    | 0.58           |
| NASA                         | <u>36,423</u>       | 10   | <u>0.45</u>    |
| Total                        | 1,613,515           |      | 19.95          |
| Balance from Other Customers | <u>6,475,736</u>    |      | <u>80.05</u>   |
| Total Water Revenue          | <u>\$ 8,089,251</u> |      | <u>100.00%</u> |

*(continued)*

**Erie County, Ohio**  
*Principal Water Customers*  
*Last Eight Years*

| Customer                     | 2012                |      |                |
|------------------------------|---------------------|------|----------------|
|                              | Amount              | Rank | Percentage     |
| Kalahari Resort              | \$ 358,038          | 1    | 4.41%          |
| JH Routh Packing Company     | 344,498             | 2    | 4.23           |
| The Glidden Company          | 230,531             | 3    | 2.83           |
| Kyklos Bearing International | 178,579             | 4    | 2.19           |
| Corso's Realty               | 168,958             | 5    | 2.08           |
| Ohio Veterans Home           | 139,195             | 6    | 1.71           |
| Great Wolf Lodge             | 127,169             | 7    | 1.56           |
| Visteon Corporation          | 75,426              | 8    | 0.93           |
| Saint-Gobain                 | 56,537              | 9    | 0.69           |
| NASA                         | <u>44,195</u>       | 10   | <u>0.54</u>    |
| Total                        | 1,723,126           |      | 21.17          |
| Balance from Other Customers | <u>6,417,783</u>    |      | <u>78.83</u>   |
| Total Water Revenue          | <u>\$ 8,140,909</u> |      | <u>100.00%</u> |

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

*(continued)*

**Erie County, Ohio**  
*Principal Water Customers*  
*Last Eight Years*

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

| 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 |                                |                                |               |
|------|--------------------------------|------------------|--------------------------------|-------------------|--------------------------|--------------------------------|--------------------------------|---------------|
|      | General<br>Obligation<br>Bonds | Revenue<br>Bonds | Special<br>Assessment<br>Bonds | Capital<br>Leases | Revenue<br>Bonds         | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | OPWC<br>Loans |
| 2016 | \$ 9,958,617                   | \$ 19,700,000    | \$ 38,704                      | \$ 16,104         | \$ 3,303,196             | \$ 14,758,151                  | \$ 459,806                     | \$ 4,561      |
| 2015 | 11,250,700                     | 2,800,000        | 79,905                         | 20,501            | 0                        | 17,170,516                     | 544,575                        | 10,968        |
| 2014 | 12,498,306                     | 0                | 177,560                        | 24,915            | 0                        | 19,519,068                     | 619,925                        | 31,630        |
| 2013 | 13,849,397                     | 0                | 267,350                        | 0                 | 0                        | 22,099,277                     | 691,850                        | 62,625        |
| 2012 | 16,233,119                     | 0                | 356,855                        | 4,392             | 0                        | 24,642,562                     | 762,062                        | 85,462        |
| 2011 | 16,158,738                     | 0                | 439,933                        | 15,760            | 0                        | 27,114,761                     | 809,805                        | 127,859       |
| 2010 | 15,408,084                     | 0                | 535,727                        | 54,402            | 0                        | 27,958,362                     | 873,230                        | 334,866       |
| 2009 | 16,841,638                     | 0                | 621,733                        | 70,914            | 0                        | 30,050,045                     | 936,655                        | 277,370       |
| 2008 | 18,010,254                     | 0                | 677,500                        | 120,525           | 0                        | 32,028,331                     | 1,000,080                      | 314,749       |
| 2007 | 19,209,163                     | 0                | 827,451                        | 215,195           | 0                        | 33,512,704                     | 1,062,649                      | 363,609       |

Source: Erie County Auditor

(1) See Schedule on S-42 for population and personal income.

Business-Type Activities

|    | OWDA<br>Loans | Capital<br>Leases | Total<br>Primary<br>Government | Per<br>Capita (1) | Percentage<br>of Personal<br>Income (1) |
|----|---------------|-------------------|--------------------------------|-------------------|---|
| \$ | 49,654,051    | \$ 0              | \$ 97,893,190                  | \$ 1,303          | 4.78%                                   |
|    | 51,370,044    | 73,882            | 83,321,091                     | 1,103             | 4.10                                    |
|    | 53,521,036    | 146,042           | 86,538,482                     | 1,141             | 4.37                                    |
|    | 56,092,700    | 215,856           | 93,279,055                     | 1,227             | 4.37                                    |
|    | 58,215,952    | 283,401           | 100,583,805                    | 1,317             | 5.12                                    |
|    | 60,621,055    | 17,644            | 105,305,555                    | 1,369             | 4.30                                    |
|    | 62,718,926    | 1,955             | 107,885,552                    | 1,400             | 3.94                                    |
|    | 61,022,548    | 85,344            | 109,906,247                    | 1,428             | 4.86                                    |
|    | 59,104,462    | 165,593           | 111,421,494                    | 1,446             | 4.64                                    |
|    | 56,174,438    | 242,820           | 111,608,029                    | 1,443             | 4.49                                    |

*This Page Intentionally Left Blank*

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

| Year | General<br>Obligation<br>Bonds | Ratio of General<br>Bonded Debt<br>to Estimated<br>Actual Value (2) | Bonded<br>Debt Per<br>Capita (3) |
|------|--------------------------------|---|----------------------------------|
| 2016 | \$ 24,716,768                  | 0.43%   | \$ 329.09                        |
| 2015 | 28,421,216                     | 0.50  | 376.19                           |
| 2014 | 32,017,374                     | 0.58  | 422.24                           |
| 2013 | 35,948,674                     | 0.65  | 472.71                           |
| 2012 | 40,875,681                     | 0.70  | 535.04                           |
| 2011 | 43,273,499                     | 0.74  | 562.55                           |
| 2010 | 43,366,466                     | 0.74  | 563.47                           |
| 2009 | 46,891,683                     | 0.81  | 609.28                           |
| 2008 | 50,038,585                     | 0.85  | 649.33                           |
| 2007 | 52,721,867                     | 0.89  | 681.84                           |

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-42 for population.

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

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

|  | 2016                    | 2015                    | 2014                    | 2013                    |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| Total Assessed Valuation   | <u>\$ 2,055,857,000</u> | <u>\$ 2,030,051,620</u> | <u>\$ 1,967,225,570</u> | <u>\$ 1,961,733,740</u> |
| Overall Debt Limitation  | 49,896,425              | 49,251,291              | 47,680,639              | 47,543,344              |
| Gross Indebtedness   | 97,461,808              | 82,752,012              | 85,833,667              | 92,466,326              |
| Less Debt Outside Limitation   |                         |                         |                         |                         |
| General Obligation Bonds   | 14,554,698              | 16,922,006              | 19,225,758              | 21,758,628              |
| Revenue Bonds  | 23,003,196              | 2,800,000               | 0                       | 0                       |
| Special Assessment Bonds   | 498,510                 | 624,480                 | 797,485                 | 959,200                 |
| Bond Anticipation Notes  | 0                       | 0                       | 0                       | 0                       |
| OPWC Loans   | 4,561                   | 10,968                  | 31,630                  | 62,625                  |
| OWDA Loans   | <u>49,654,051</u>       | <u>51,370,044</u>       | <u>53,521,036</u>       | <u>56,092,700</u>       |
| Net Indebtedness   | 9,746,792               | 11,024,514              | 12,257,758              | 13,593,173              |
| Less Amount Available in Debt Service Fund                               | <u>1,212,724</u>        | <u>1,796,441</u>        | <u>447,405</u>          | <u>0</u>                |
| Net Debt Within Limitation   | <u>8,534,068</u>        | <u>9,228,073</u>        | <u>11,810,353</u>       | <u>13,593,173</u>       |
| Legal Debt Margin Within Limitation                                      | <u>\$ 41,362,357</u>    | <u>\$ 40,023,218</u>    | <u>\$ 35,870,286</u>    | <u>\$ 33,950,171</u>    |
| Legal Debt Margin as a Percentage of the Overall Debt Limitation         | 82.90%                  | 81.26%                  | 75.23%                  | 71.41%                  |
| Unvoted Debt Limitation - 1 Percent of Assessed Valuation                | \$20,558,570            | \$20,300,516            | \$19,672,256            | \$19,617,337            |
| Gross Indebtedness   | 97,461,808              | 82,752,012              | 85,833,667              | 92,466,326              |
| Less Debt Outside Limitation   |                         |                         |                         |                         |
| General Obligation Bonds   | 14,554,698              | 16,922,006              | 19,225,758              | 21,758,628              |
| Revenue Bonds  | 23,003,196              | 2,800,000               | 0                       | 0                       |
| Special Assessment Bonds   | 498,510                 | 624,480                 | 797,485                 | 959,200                 |
| Bond Anticipation Notes  | 0                       | 0                       | 0                       | 0                       |
| OPWC Loans   | 4,561                   | 10,968                  | 31,630                  | 62,625                  |
| OWDA Loans   | <u>49,654,051</u>       | <u>51,370,044</u>       | <u>53,521,036</u>       | <u>56,092,700</u>       |
| Net Indebtedness   | 9,746,792               | 11,024,514              | 12,257,758              | 13,593,173              |
| Less Amount Available in Debt Service Fund                               | <u>1,212,724</u>        | <u>1,796,441</u>        | <u>447,405</u>          | <u>0</u>                |
| Net Debt Within Unvoted Debt Limitation                                  | <u>8,534,068</u>        | <u>9,228,073</u>        | <u>11,810,353</u>       | <u>13,593,173</u>       |
| Legal Debt Margin Within Unvoted Debt Limitation                         | <u>\$ 12,024,502</u>    | <u>\$ 11,072,443</u>    | <u>\$ 7,861,903</u>     | <u>\$ 6,024,164</u>     |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation | 58.49%                  | 54.54%                  | 39.96%                  | 30.71%                  |

Source: Erie County Auditor

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.



| 2012                    | 2011                    | 2010                    | 2009                    | 2008                    | 2007                    |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>\$ 2,064,912,020</u> | <u>\$ 2,066,795,940</u> | <u>\$ 2,071,641,165</u> | <u>\$ 2,049,487,610</u> | <u>\$ 2,063,296,075</u> | <u>\$ 2,068,344,970</u> |
| 50,122,801              | 50,169,899              | 50,291,029              | 49,737,190              | 50,082,402              | 50,208,624              |
| 99,612,889              | 106,008,922             | 110,611,300             | 112,139,425             | 113,924,718             | 110,948,661             |
| 24,242,451              | 26,483,558              | 27,473,814              | 29,575,967              | 31,558,872              | 33,311,351              |
| 0                       | 0                       | 0                       | 0                       | 0                       | 0                       |
| 1,118,917               | 1,249,738               | 1,408,957               | 1,558,388               | 1,677,580               | 1,890,100               |
| 0                       | 0                       | 0                       | 0                       | 0                       | 0                       |
| 85,462                  | 127,859                 | 334,866                 | 277,370                 | 314,749                 | 363,609                 |
| <u>58,215,952</u>       | <u>60,621,055</u>       | <u>62,718,926</u>       | <u>61,022,548</u>       | <u>59,104,462</u>       | <u>56,174,438</u>       |
| 15,950,107              | 17,526,712              | 18,674,737              | 19,705,152              | 21,269,055              | 19,209,163              |
| 0                       | 0                       | 0                       | 218,529                 | 209,359                 | 1,292,533               |
| <u>15,950,107</u>       | <u>17,526,712</u>       | <u>18,674,737</u>       | <u>19,486,623</u>       | <u>21,059,696</u>       | <u>17,916,630</u>       |
| <u>\$ 34,172,694</u>    | <u>\$ 32,643,187</u>    | <u>\$ 31,616,292</u>    | <u>\$ 30,250,567</u>    | <u>\$ 29,022,706</u>    | <u>\$ 32,291,994</u>    |
| 68.18%                  | 65.07%                  | 62.87%                  | 60.82%                  | 57.95%                  | 64.32%                  |
| \$20,649,120            | \$20,667,959            | \$20,716,412            | \$20,494,876            | \$20,632,961            | \$20,683,450            |
| 99,612,889              | 106,008,922             | 110,611,300             | 112,139,425             | 113,924,718             | 110,948,661             |
| 24,242,451              | 26,483,558              | 27,473,814              | 29,575,967              | 31,558,872              | 33,311,351              |
| 0                       | 0                       | 0                       | 0                       | 0                       | 0                       |
| 1,118,917               | 1,249,738               | 1,408,957               | 1,558,388               | 1,677,580               | 1,890,100               |
| 0                       | 0                       | 0                       | 0                       | 0                       | 0                       |
| 85,462                  | 127,859                 | 334,866                 | 277,370                 | 314,749                 | 363,609                 |
| <u>58,215,952</u>       | <u>60,621,055</u>       | <u>62,718,926</u>       | <u>61,022,548</u>       | <u>59,104,462</u>       | <u>56,174,438</u>       |
| 15,950,107              | 17,526,712              | 18,674,737              | 19,705,152              | 21,269,055              | 19,209,163              |
| 0                       | 0                       | 0                       | 218,529                 | 209,359                 | 1,292,533               |
| <u>15,950,107</u>       | <u>17,526,712</u>       | <u>18,674,737</u>       | <u>19,486,623</u>       | <u>21,059,696</u>       | <u>17,916,630</u>       |
| <u>\$ 4,699,013</u>     | <u>\$ 3,141,247</u>     | <u>\$ 2,041,675</u>     | <u>\$ 1,008,253</u>     | <u>\$ (426,735)</u>     | <u>\$ 2,766,820</u>     |
| 22.76%                  | 15.20%                  | 9.86%                   | 4.92%                   | (2.07%)                 | 13.38%                  |

**Erie County , Ohio**  
*Pledged Revenue*  
*Sewer Enterprise Fund*  
*Last Ten Years*

| Year | Gross Revenues (1) | Operating Expenses (2) | Net Revenue Available for Debt Service | Debt Service Requirements |              |              | Coverage |
|------|--------------------|------------------------|--|---------------------------|--------------|--------------|----------|
|      |                    |                        |  | Principal                 | Interest     | Total        |          |
| 2016 | \$ 8,211,318       | \$ 5,265,359           | \$ 2,945,959                           | \$ 997,323                | \$ 1,355,118 | \$ 2,352,441 | 1.25     |
| 2015 | 7,344,807          | 3,674,380              | 3,670,427                              | 1,254,280                 | 1,337,474    | 2,591,754    | 1.42     |
| 2014 | 6,584,051          | 3,841,182              | 2,742,869                              | 1,660,574                 | 1,390,174    | 3,050,748    | 0.90     |
| 2013 | 7,296,540          | 3,407,111              | 3,889,429                              | 1,424,287                 | 1,491,377    | 2,915,664    | 1.33     |
| 2012 | 7,219,761          | 3,312,880              | 3,906,881                              | 1,358,195                 | 1,561,577    | 2,919,772    | 1.34     |
| 2011 | 6,814,951          | 4,724,556              | 2,090,395                              | 1,653,812                 | 1,443,885    | 3,097,697    | 0.67     |
| 2010 | 7,028,841          | 7,893,048              | (864,207)                              | 1,703,456                 | 1,264,408    | 2,967,864    | (0.29)   |
| 2009 | 6,561,079          | 6,094,902              | 466,177                                | 1,064,704                 | 1,224,739    | 2,289,443    | 0.20     |
| 2008 | 7,033,412          | 5,404,980              | 1,628,432                              | 1,084,364                 | n/a          | 1,084,364    | 1.50     |
| 2007 | 7,300,839          | 6,120,469              | 1,180,370                              | 945,132                   | n/a          | 945,132      | 1.25     |

Source: County Records

(1) Includes operating revenues.

(2) Total operating expenses exclusive of depreciation

Note: Includes OWDA and OPWC loans

n/a - not available

**Erie County, Ohio**  
*Pledged Revenue*  
*Water Enterprise Fund*  
*Last Ten Years*

| Year | Gross Revenues (1) | Operating Expenses (2) | Net Revenue Available for Debt Service | Debt Service Requirements |            |              | Coverage |
|------|--------------------|------------------------|--|---------------------------|------------|--------------|----------|
|      |                    |                        |  | Principal                 | Interest   | Total        |          |
| 2016 | \$ 8,926,527       | \$ 5,623,647           | \$ 3,302,880                           | \$ 725,077                | \$ 805,058 | \$ 1,530,135 | 2.16     |
| 2015 | 8,068,575          | 5,528,858              | 2,539,717                              | 917,374                   | 904,761    | 1,822,135    | 1.39     |
| 2014 | 8,061,236          | 5,738,920              | 2,322,316                              | 947,140                   | 948,565    | 1,895,705    | 1.23     |
| 2013 | 8,089,251          | 5,049,129              | 3,040,122                              | 834,748                   | 990,232    | 1,824,980    | 1.67     |
| 2012 | 8,142,041          | 5,017,936              | 3,124,105                              | 1,117,187                 | 1,029,846  | 2,147,033    | 1.46     |
| 2011 | 7,928,303          | 4,800,062              | 3,128,241                              | 920,093                   | 1,063,386  | 1,983,479    | 1.58     |
| 2010 | 7,999,759          | 4,944,772              | 3,054,987                              | 767,330                   | 107,253    | 874,583      | 3.49     |
| 2009 | 8,357,354          | 4,790,277              | 3,567,077                              | 764,555                   | 998,468    | 1,763,023    | 2.02     |
| 2008 | 7,304,433          | 5,977,732              | 1,326,701                              | 1,101,818                 | n/a        | 1,101,818    | 1.20     |
| 2007 | 7,974,289          | 4,883,094              | 3,091,195                              | 923,893                   | n/a        | 923,893      | 3.35     |

Source: County Records

(1) Includes operating revenues.

(2) Total operating expenses exclusive of depreciation

Note: Includes OWDA and OPWC loans

n/a - not available

**Erie County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

| Year | Population<br>(Estimated) | Personal<br>Income | Per Capita<br>Personal<br>Income | Unemployment<br>Rate |
|------|---------------------------|--------------------|----------------------------------|----------------------|
| 2016 | 75,107                    | \$ 2,046,590,643   | \$ 27,249                        | 5.80%                |
| 2015 | 75,550                    | 2,032,974,950      | 26,909                           | 6.10                 |
| 2014 | 75,828                    | 1,981,764,780      | 26,135                           | 6.20                 |
| 2013 | 76,048                    | 2,133,222,448      | 28,051                           | 7.50                 |
| 2012 | 76,398                    | 1,963,734,192      | 25,704                           | 7.00                 |
| 2011 | 76,924                    | 2,451,260,184      | 31,866                           | 8.70                 |
| 2010 | 77,079                    | 2,830,109,643      | 36,717                           | 9.90                 |
| 2009 | 76,963                    | 2,325,667,934      | 30,218                           | 11.50                |
| 2008 | 77,062                    | 2,400,712,486      | 31,153                           | 7.30                 |
| 2007 | 77,323                    | 2,483,305,468      | 32,116                           | 6.10                 |

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     | 2016                |      | 2007                |      | Percent of Total Employment | Percent of Total Employment |
|-------------------------------------|----------------------|---------------------|------|---------------------|------|-----------------------------|-----------------------------|
|                                     |                      | Number of Employees | Rank | Number of Employees | Rank |                             |                             |
| Cedar Fair L.P./Magnum              | Entertainment        | 5,000               | 1    | 4,890               | 1    | 14.59%                      | 11.48%                      |
| Ventra (was ACH)                    | Automotive           | 1,935               | 2    | 1,660               | 3    | 5.64                        | 3.90                        |
| Firelands Regional Medical Center   | Hospital             | 1,804               | 3    | 2,000               | 2    | 5.26                        | 4.69                        |
| Kalahari Resort                     | Entertainment        | 1,138               | 4    | 850                 | 5    | 3.32                        | 2.00                        |
| Erie County                         | Government           | 855                 | 5    | 839                 | 6    | 2.49                        | 1.97                        |
| International Automotive Components | Automotive           | 684                 | 6    | 750                 | 7    | 1.99                        | 1.76                        |
| Ohio Veterans Home                  | Health Care Facility | 666                 | 7    | 615                 | 9    | 1.94                        | 1.44                        |
| Sandusky City School District       | Education            | 480                 | 8    | 650                 | 8    | 1.40                        | 1.53                        |
| Freudenberg- NOK                    | Packaging Facility   | 260                 | 9    | 400                 | 10   | 0.76                        | 0.94                        |
| JBT Corporation                     | Food Equipment       | 216                 | 10   |                     |      | 0.63                        |                             |
| Kyklos Bearing International        | Automotive           |                     |      | 1,091               | 4    |                             | 2.56                        |
| <b>Total</b>                        |                      | <u>13,038</u>       |      | <u>13,745</u>       |      | <u>38.02%</u>               | <u>32.27%</u>               |
| Total Employment Within Erie County |                      | <u>34,296</u>       |      | <u>42,600</u>       |      |                             |                             |

Source: Erie County Economic Development Corporation  
Bureau of Labor Statistics

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

|                           | 2016   | 2015   | 2014   | 2013   |
|---------------------------|--------|--------|--------|--------|
| General Government:       |        |        |        |        |
| Legislative and Executive | 103.00 | 93.00  | 91.00  | 85.00  |
| Judicial                  | 112.00 | 111.00 | 105.00 | 105.00 |
| Public Safety             | 166.00 | 157.00 | 156.00 | 150.00 |
| Public Works              | 25.00  | 33.00  | 36.00  | 39.00  |
| Health                    | 92.00  | 89.00  | 89.00  | 80.00  |
| Human Services            | 158.00 | 155.00 | 147.00 | 147.00 |
| Water/Sewer/Landfill      | 50.00  | 46.00  | 45.00  | 41.00  |
| Total                     | 706.00 | 684.00 | 669.00 | 647.00 |

Source: Erie County Auditor

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

| 2012          | 2011          | 2010          | 2009          | 2008          | 2007          |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 93.00         | 116.00        | 110.00        | 108.00        | 120.00        | 117.00        |
| 102.00        | 75.00         | 75.00         | 90.00         | 91.00         | 78.00         |
| 136.00        | 126.00        | 133.00        | 138.00        | 141.00        | 144.00        |
| 35.00         | 31.00         | 44.00         | 46.00         | 72.00         | 75.00         |
| 93.00         | 71.00         | 65.00         | 64.00         | 76.00         | 101.00        |
| 155.00        | 185.00        | 200.00        | 229.00        | 262.00        | 263.00        |
| 43.00         | 41.00         | 42.00         | 52.00         | 62.00         | 61.00         |
| <u>657.00</u> | <u>645.00</u> | <u>669.00</u> | <u>727.00</u> | <u>824.00</u> | <u>839.00</u> |

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

|  | 2016    | 2015    | 2014    | 2013    |
|--|---------|---------|---------|---------|
| General Government:                        |         |         |         |         |
| Legislative and Executive                  |         |         |         |         |
| Commissioners                              |         |         |         |         |
| Number of Resolutions                      | 627     | 724     | 645     | 576     |
| Number of Meetings                         | 53      | 56      | 57      | 56      |
| Finance                                    |         |         |         |         |
| Number of Bid Contracts Awarded            | 25      | 19      | 15      | 28      |
| Number of Purchase Orders Issued           | 6,371   | 6,468   | 5,808   | 6,003   |
| Information Technology                     |         |         |         |         |
| Number of Users Served                     | 1,046   | 538     | 507     | 850     |
| Facilities                                 |         |         |         |         |
| Number of Buildings                        | 30      | 33      | 33      | 34      |
| Square Footage of Buildings                | 581,864 | 608,633 | 608,633 | 611,243 |
| Auditor                                    |         |         |         |         |
| Number of Non-Exempt Conveyances           | 1,660   | 1,629   | 1,372   | 1,468   |
| Number of Exempt Conveyances               | 1,665   | 1,533   | 1,779   | 1,668   |
| Number of Parcels Transferred              | 3,324   | 4,106   | 4,155   | 4,857   |
| Number of Checks Issued                    | 23,880  | 23,168  | 22,812  | 22,775  |
| Treasurer                                  |         |         |         |         |
| Number of Parcels Billed                   | 46,030  | 46,107  | 45,858  | 45,836  |
| Number of Parcels Collected                | 43,985  | 44,041  | 42,728  | 42,088  |
| Return on Portfolio Percentage             | 0.99    | 1.01    | 0.82    | 0.71    |
| Prosecuting Attorney                       |         |         |         |         |
| Number of Cases - Criminal                 | 417     | 462     | 566     | 480     |
| Board of Elections                         |         |         |         |         |
| Number of Registered Voters                | 53,103  | 50,915  | 53,115  | 52,726  |
| Number of Voters Last General Election     | 38,478  | 23,643  | 23,914  | 16,540  |
| Percentage of Register Voters that Voted   | 72.46%  | 46      | 45      | 31      |
| Recorder                                   |         |         |         |         |
| Number of Deeds Filed                      | 2,881   | 2,899   | 2,879   | 2,838   |
| Number of Mortgages Filed                  | 2,618   | 2,658   | 2,435   | 3,373   |
| Number of Military Discharges Filed        | 3       | 10      | 37      | 36      |
| Judicial                                   |         |         |         |         |
| Common Pleas                               |         |         |         |         |
| Number of Civil Cases Filed                | 1,167   | 1,174   | 1,262   | 1,256   |
| Number of Criminal Cases Filed             | 456     | 485     | 627     | 502     |
| Number of Domestic Cases Filed             | 369     | 401     | 427     | 334     |
| Number of Civil Stalking Protection Orders | 112     | 96      | 134     | 115     |
| Probate Court                              |         |         |         |         |
| Number of Civil Cases Filed                | 1,103   | 1,135   | 1,111   | 1,165   |
| Clerk of Courts                            |         |         |         |         |
| Number of Civil Cases Filed                | 797     | 521     | 840     | 839     |
| Number of Criminal Cases Filed             | 494     | 514     | 618     | 563     |
| County Court                               |         |         |         |         |
| Number of Civil Cases Filed                | 163     | 148     | 164     | 125     |
| Number of Criminal Cases Filed             | 570     | 681     | 572     | 644     |
| Number of Small Claims Cases Filed         | 6       | 18      | 21      | 19      |
| Number of Traffic Cases                    | 6,470   | 8,286   | 7,905   | 7,306   |
| Huron Municipal Court                      |         |         |         |         |
| Number of Civil Cases Filed                | 197     | 222     | 183     | 183     |
| Number of Criminal Cases Filed             | 554     | 560     | 479     | 858     |
| Number of Small Claims Cases Filed         | 87      | 75      | 63      | 158     |
| Number of Traffic Cases                    | 2,881   | 2,897   | 3,090   | 3,383   |
| Sandusky Municipal Court                   |         |         |         |         |
| Number of Civil Cases Filed                | 2,238   | 1,952   | 1,952   | 2,153   |
| Number of Criminal Cases Filed             | 10,401  | 10,321  | 11,716  | 12,843  |
| Number of Small Claims Cases Filed         | 625     | 453     | 422     | 465     |
| Vermilion Municipal Court                  |         |         |         |         |
| Number of Civil Cases Filed                | 301     | 392     | 324     | 285     |
| Number of Criminal Cases Filed             | 552     | 266     | 295     | 568     |
| Number of Small Claims Cases Filed         | 181     | 95      | 91      | 108     |
| Number of Traffic Cases                    | 4,670   | 2,006   | 2,319   | 3,427   |



| 2012    | 2011    | 2010    | 2009    | 2008    | 2007    |
|---------|---------|---------|---------|---------|---------|
| 634     | 650     | 537     | 548     | 572     | 570     |
| 61      | 63      | 63      | 68      | 66      | 61      |
| 27      | 27      | 26      | 30      | 28      | 33      |
| 5,998   | 6,522   | 6,571   | 12,776  | 13,020  | 13,322  |
| 533     | 750     | 596     | 596     | 400     | 400     |
| 34      | 38      | 38      | 38      | 38      | 38      |
| 611,243 | 611,445 | 611,445 | 611,445 | 611,445 | 611,445 |
| 1,363   | 1,279   | 1,171   | 1,273   | 1,456   | 1,701   |
| 1,558   | 1,382   | 1,262   | 1,319   | 1,340   | 1,377   |
| 3,637   | 2,661   | 2,564   | 2,730   | 2,900   | 3,343   |
| 22,513  | 26,758  | 23,587  | 21,061  | 24,897  | 24,710  |
| 45,814  | 45,780  | 45,800  | 44,446  | 44,615  | 44,446  |
| 42,577  | 43,750  | 41,800  | 43,490  | 40,490  | 40,840  |
| 0.72    | 1.03    | 2.00    | 2.84    | 4.29    | 5.33    |
| 445     | 503     | 385     | 454     | 616     | 622     |
| 54,009  | 52,043  | 53,980  | 55,277  | 55,185  | 51,775  |
| 39,908  | 27,209  | 29,466  | 26,342  | 41,729  | 22,109  |
| 74      | 52      | 55      | 48      | 76      | 43      |
| 2,838   | 2,489   | 2,460   | 2,497   | 3,429   | 3,749   |
| 3,154   | 2,538   | 2,540   | 2,981   | 2,846   | 4,033   |
| 57      | 93      | 71      | 68      | 70      | 80      |
| 996     | 1,388   | 1,550   | 1,766   | 1,170   | 1,233   |
| 418     | 484     | 419     | 766     | 768     | 726     |
| 465     | 476     | 455     | 624     | 369     | 417     |
| 121     | 130     | 120     | 177     | 64      | 37      |
| 1,159   | 1,182   | 1,153   | 1,156   | 1,167   | 1,203   |
| 939     | 916     | 1,067   | 1,105   | 1,156   | 1,096   |
| 519     | 539     | 460     | 529     | 705     | 767     |
| 198     | 220     | 254     | 267     | N/A     | N/A     |
| 673     | 570     | 421     | 445     | N/A     | N/A     |
| 17      | 26      | 31      | 28      | N/A     | N/A     |
| 7,542   | 6,491   | 6,322   | 6,341   | N/A     | N/A     |
| 206     | 238     | 236     | 259     | 260     | 206     |
| 824     | 562     | 577     | 649     | 756     | 595     |
| 75      | 33      | 36      | 33      | 117     | 79      |
| 2,515   | 2,335   | 2,397   | 2,454   | 2,307   | 2,617   |
| 2,246   | 1,970   | 2,180   | 2,512   | 2,631   | 2,466   |
| 11,597  | 9,879   | 10,295  | 14,560  | 15,367  | 12,052  |
| 500     | 532     | 548     | 649     | 645     | 631     |
| 466     | 469     | 539     | 523     | 523     | 499     |
| 627     | 623     | 732     | 780     | 823     | 727     |
| 69      | 53      | 38      | 52      | 73      | 45      |
| 2,474   | 2,892   | 3,283   | 2,642   | 3,053   | 2,983   |

(continued)

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

|   | 2016          | 2015          | 2014          | 2013          |
|---|---------------|---------------|---------------|---------------|
| <b>Adult Probation</b>                          |               |               |               |               |
| Average Daily Case Load Per Officer             | 75            | 130           | 130           | 125           |
| Average Number of Supervised Offenders          | 687           | 750           | 768           | 745           |
| <b>Juvenile Court</b>                           |               |               |               |               |
| Number of Adjudged Delinquent Cases Filed       | 768           | 805           | 1,083         | 1,441         |
| <b>Public Defender</b>                          |               |               |               |               |
| Number of Cases                                 | 2,680         | 2,836         | 2,946         | 2,901         |
| <b>Law Library</b>                              |               |               |               |               |
| Number of Volumes in Collection                 | 21,487        | 21,391        | 21,286        | 20,868        |
| <b>Public Safety</b>                            |               |               |               |               |
| <b>Juvenile Detention Facility</b>              |               |               |               |               |
| Average Daily Center Census                     | 23            | 23            | 28            | 23            |
| <b>Sheriff</b>                                  |               |               |               |               |
| <b>Jail Operation</b>                           |               |               |               |               |
| Average Daily Jail Census                       | 131           | 131           | 133           | 131           |
| Prisoners Booked                                | 3,773         | 3,535         | 3,936         | 4,567         |
| Prisoners Released                              | 3,768         | 3,653         | 3,930         | 5,114         |
| Out of County Bed Days Used                     | N/A           | N/A           | N/A           | N/A           |
| <b>Enforcement</b>                              |               |               |               |               |
| Number of Incidents Reported                    | 18,130        | 26,848        | 26,900        | 22,112        |
| Number of Citations Reported                    | 1,891         | 1,341         | 1,892         | 1,829         |
| Number of Papers Served                         | 4,306         | 4,806         | 5,345         | 4,770         |
| Number of Telephone Calls                       | 37,572        | 42,214        | 37,147        | 3,766         |
| Number of Transport Hours                       | 3,328         | 3,328         | 3,328         | 3,328         |
| Number of Court Security Hours                  | 4,300         | 4,303         | 4,992         | 4,992         |
| <b>Coroner</b>                                  |               |               |               |               |
| Number of Cases Investigated                    | 42            | 205           | 167           | 157           |
| Number of Autopsies Performed                   | 90            | 64            | 64            | 52            |
| <b>Emergency Management</b>                     |               |               |               |               |
| Number of Emergency Responses                   | 21            | 20            | 22            | 15            |
| <b>Public Works</b>                             |               |               |               |               |
| <b>Engineer</b>                                 |               |               |               |               |
| Miles of Roads Resurfaced                       | 7.18          | 8             | 7             | 3             |
| Miles of Roads With Chip Seal                   | 12.44         | 38            | 37            | 54            |
| Number of Bridges Replaced/Improved             | 2             | 6             | 1             | 8             |
| Number of Culverts Replaced                     | 2             | 1             | 0             | 2             |
| <b>Health</b>                                   |               |               |               |               |
| <b>Developmental Disabilities</b>               |               |               |               |               |
| Number of Clients Enrolled - Children           | 527           | 469           | 468           | 469           |
| Number of Clients Enrolled - Early Intervention | 167           | 170           | 165           | 188           |
| Number of Clients Enrolled - Preschool          | 111           | 80            | 99            | 120           |
| Number of Clients Enrolled - School Age         | 249           | 219           | 204           | 161           |
| Number of Clients Enrolled - Adults             | 351           | 405           | 424           | 357           |
| <b>Human Services</b>                           |               |               |               |               |
| <b>Veteran Services</b>                         |               |               |               |               |
| Number of Clients Served                        | 258           | 213           | 210           | 165           |
| Amount of Benefits Paid to County Residents     | \$ 289,263    | \$ 250,534    | \$ 230,598    | \$ 184,047    |
| <b>Jobs and Family Services</b>                 |               |               |               |               |
| Average Client Count - Food Stamps              | 4,980         | 5,957         | 5,897         | 6,017         |
| Average Client Count - Day Care                 | 276           | 390           | 398           | 600           |
| Average Client Count - WIA                      | 2,119         | 1,041         | 416           | 607           |
| Average Client Count - Heating Assistance       | N/A           | N/A           | 75            | N/A           |
| Average Client Count - Job Placement            | N/A           | N/A           | 523           | 476           |
| <b>Children's Services</b>                      |               |               |               |               |
| Average Client Count - Foster Care              | 104           | 111           | 98            | 90            |
| Average Client Count - Adoption                 | 5             | 7             | 3             | 3             |
| <b>Child Support Enforcement Agency</b>         |               |               |               |               |
| Total Child Support Collected                   | \$ 14,713,601 | \$ 14,162,761 | \$ 14,698,730 | \$ 15,012,871 |
| Percentage Collected                            | 79            | 71            | 71            | 71            |

| 2012          | 2011          | 2010          | 2009          | 2008          | 2007          |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 125           | 140           | 140           | 140           | 130           | 110           |
| 800           | 850           | 891           | 972           | 950           | 830           |
| 1,793         | 1,439         | 1,356         | 1,521         | 1,510         | 1,656         |
| 2,879         | 0             | 0             | 0             | 0             | 0             |
| 20,661        | 20,456        | 20,254        | 19,290        | 18,371        | 17,836        |
| 22            | 24            | 24            | 25            | 22            | 23            |
| 123           | 111           | 106           | 114           | 121           | 116           |
| 3,862         | 3,888         | 3,870         | 4,285         | 4,428         | 4,603         |
| 3,582         | 2,855         | 3,773         | 4,294         | 1,196         | 4,587         |
| N/A           | N/A           | N/A           | 391           | 3,311         | 1,012         |
| 19,657        | 16,173        | 14,503        | 14,788        | 16,019        | 15,865        |
| 2,179         | 1,721         | 1,265         | 1,346         | 1,645         | 2,074         |
| 5,113         | 4,857         | 4,755         | 5,856         | 5,857         | 5,691         |
| 30,164        | 11,069        | 71,358        | N/A           | 70,667        | 77,205        |
| 3,328         | 3,328         | 3,328         | 4,160         | 4,160         | 4,160         |
| 4,992         | 4,992         | 4,992         | 6,240         | 6,240         | 6,240         |
| 181           | 174           | 103           | 103           | 46            | 51            |
| 68            | 25            | 79            | 39            | 46            | 32            |
| 33            | 37            | 21            | 42            | 34            | 52            |
| 3             | 3             | 3             | 4             | 4             | 3             |
| 1             | 16            | 26            | 68            | 80            | 48            |
| 3             | 3             | 5             | 23            | 2             | 8             |
| 4             | 4             | 4             | 12            | 5             | 4             |
| 372           | 467           | 327           | 257           | 247           | 210           |
| 207           | 198           | 127           | 106           | 97            | 87            |
| 34            | 53            | 51            | 39            | 39            | 43            |
| 131           | 216           | 149           | 112           | 111           | 80            |
| 479           | 312           | 229           | 219           | 212           | 212           |
| 172           | 199           | 196           | 190           | 201           | 174           |
| \$ 181,175    | \$ 241,238    | \$ 205,339    | \$ 207,927    | \$ 206,649    | \$ 165,397    |
| 4,945         | 504           | 474           | 4,835         | 3,338         | 152           |
| 686           | 665           | 800           | 664           | 628           | 521           |
| 780           | 163           | 683           | 1,622         | 65            | 62            |
| N/A           | N/A           | N/A           | N/A           | N/A           | 46            |
| 309           | 142           | 614           | 258           | 84            | 101           |
| 82            | 50            | 60            | 90            | 110           | 115           |
| 3             | 6             | 3             | 6             | 4             | 4             |
| \$ 15,412,871 | \$ 15,913,478 | \$ 15,665,984 | \$ 16,070,144 | \$ 16,771,324 | \$ 16,544,083 |
| 70            | 69            | 68            | 69            | 70            | 70            |

(continued)

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

|   | 2016      | 2015      | 2014      | 2013      |
|---|-----------|-----------|-----------|-----------|
| Economic Development                          |           |           |           |           |
| CHIP Number of Projects                       | 23        | 26        | 5         | 4         |
| CDBG Number of Projects                       | 4         | 4         | 3         | 8         |
| Number of Related Infrastructure Projects     | 11        | 5         | 4         | 8         |
| Sewer District                                |           |           |           |           |
| Average Daily Sewage Treated                  | 1,724,800 | 1,718,000 | 1,790,000 | 1,850,000 |
| Number of Tap-Ins                             | 43        | 55        | 59        | 50        |
| Number of Customers                           | 9,732     | 9,902     | 9,958     | 9,860     |
| Water District                                |           |           |           |           |
| Average Daily Water Treated                   | N/A       | N/A       | N/A       | N/A       |
| Average Daily Water Billed                    | 3,640,364 | 3,617,000 | 3,366,000 | 3,010,000 |
| Number of Tap-Ins                             | 83        | 54        | 59        | 53        |
| Number of Customers                           | 10,311    | 10,832    | 10,754    | 10,666    |
| Care Facility                                 |           |           |           |           |
| Private Pay Average Daily Census              | 16        | 18        | 23        | 19        |
| Medicare Average Daily Census                 | 7         | 8         | 9         | 5         |
| Medicare Managed Care Average Daily Census    | 1         | 1         | 1         | 1         |
| Medicaid Average Daily Census                 | 95        | 91        | 77        | 67        |
| Hospice Average Daily Census                  | 1         | 5         | 14        | 13        |
| Conservation and Recreation - Erie Metroparks |           |           |           |           |
| Number of Parks                               | 13        | 10        | 10        | 10        |

Source: Erie County Departments and Offices

| 2012      | 2011      | 2010      | 2009      | 2008      | 2007   |
|-----------|-----------|-----------|-----------|-----------|--------|
| 6         | 4         | N/A       | N/A       | 12        | 11     |
| 7         | 5         | 5         | 6         | 5         | 4      |
| 4         | 1         | 1         | 4         | N/A       | 1      |
| 1,745,000 | 2,434,000 | 1,709,234 | 1,610,300 | 2,105,000 | 1,747  |
| 42        | 49        | 50        | 21        | 33        | 81     |
| 9,880     | 9,805     | 9,708     | 9,698     | 9,686     | 9,653  |
| N/A       | N/A       | N/A       | N/A       | N/A       | N/A    |
| N/A       | N/A       | 4,383,562 | N/A       | N/A       | N/A    |
| 69        | 75        | 66        | 93        | 86        | 113    |
| 10,675    | 10,629    | 10,483    | 10,450    | 10,333    | 10,247 |
| 18        | 17        | 16        | N/A       | N/A       | N/A    |
| 3         | 5         | 5         | N/A       | N/A       | N/A    |
| N/A       | N/A       | 2         | N/A       | N/A       | N/A    |
| 69        | 74        | 78        | N/A       | N/A       | N/A    |
| 13        | 9         | 9         | N/A       | N/A       | N/A    |
| 10        | 10        | 10        | 10        | 10        | 10     |

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

|   | 2016   | 2015   | 2014   | 2013   |
|---|--------|--------|--------|--------|
| <b>General Government</b>                 |        |        |        |        |
| <b>Legislative and Executive</b>          |        |        |        |        |
| Administrative Office Space (square feet) |        |        |        |        |
| Commissioners                             | 7,037  | 7,037  | 5,712  | 5,712  |
| Auditor                                   | 3,210  | 3,210  | 3,210  | 3,210  |
| Treasurer                                 | 1,969  | 1,969  | 1,759  | 1,759  |
| Prosecuting Attorney                      | 3,576  | 3,576  | 3,576  | 3,576  |
| Board of Elections                        | 2,886  | 2,886  | 2,700  | 2,700  |
| Recorder                                  | 3,210  | 3,096  | 3,096  | 3,096  |
| Facilities                                | 1,440  | 1,440  | 1,440  | 1,440  |
| Veterans Services                         | 2,549  | 2,549  | 2,549  | 1,325  |
| IT/Data Processing                        | 1,451  | 1,451  | 1,451  | 1,451  |
| Human Services                            | 26,236 | 26,236 | 26,236 | 26,236 |
| Central Purchasing                        | 1,200  | 1,200  | 1,200  | 1,200  |
| Risk Management                           | 525    | 525    | 525    | 525    |
| <b>Judicial</b>                           |        |        |        |        |
| Number of Courtrooms                      |        |        |        |        |
| Common Pleas Court                        | 3      | 3      | 3      | 3      |
| Probate Court                             | 1      | 1      | 1      | 1      |
| Juvenile Court                            | 3      | 3      | 4      | 4      |
| Huron Municipal Court                     | 1      | 1      | 1      | 1      |
| Sandusky Municipal Court                  | 1      | 1      | 1      | 1      |
| Vermillion Municipal Court                | 1      | 1      | 1      | 1      |
| <b>Public Safety</b>                      |        |        |        |        |
| Patrol Vehicles                           | 43     | 43     | 47     | 37     |
| Jail Capacity                             | 109    | 109    | 106    | 106    |
| Detention Center Capacity                 | 36     | 36     | 36     | 36     |
| Emergency Management Response Vehicles    | 1      | 1      | 1      | 1      |
| <b>Public Works</b>                       |        |        |        |        |
| Centerline Miles of Roads                 | 140    | 140    | 140    | 140    |
| Number of Bridges                         | 138    | 138    | 137    | 137    |
| Number of Culverts                        | 660    | 660    | 718    | 718    |
| Vehicles                                  | 31     | 34     | 37     | 36     |
| <b>Health</b>                             |        |        |        |        |
| Developmental Disabilities Buildings      | 1      | 2      | 2      | 2      |
| Developmental Disabilities Buses and Vans | 7      | 8      | 10     | 10     |
| <b>Human Services</b>                     |        |        |        |        |
| Job and Family Services Vehicles          | 7      | 8      | 9      | 8      |
| Veterans Services Vehicles                | 2      | 2      | 2      | 2      |
| <b>Conservation and Recreation</b>        |        |        |        |        |
| Number of Parks                           | 13     | 10     | 10     | 10     |
| <b>Sewer</b>                              |        |        |        |        |
| Number of Treatment Facilities            | 3      | 3      | 3      | 3      |
| Number of Pumping Stations                | 42     | 42     | 42     | 42     |
| Total Lines (in miles)                    | 132    | 132    | 132    | 132    |
| <b>Water</b>                              |        |        |        |        |
| Total Lines (in miles)                    | 313    | 313    | 313    | 313    |

Source: Erie County

| 2012   | 2011   | 2010   | 2009   | 2008   | 2007   |
|--------|--------|--------|--------|--------|--------|
| 5,712  | 5,712  | 5,712  | 5,712  | 5,712  | 5,712  |
| 3,210  | 3,096  | 3,096  | 3,096  | 3,096  | 3,096  |
| 1,759  | 1,759  | 1,759  | 1,759  | 1,759  | 1,759  |
| 3,576  | 3,576  | 3,576  | 3,576  | 3,576  | 3,576  |
| 2,700  | 2,700  | 2,700  | 2,520  | 2,520  | 2,520  |
| 3,096  | 3,096  | 3,096  | 3,096  | 3,096  | 3,096  |
| 1,060  | 1,060  | 1,060  | 1,060  | 1,060  | 1,060  |
| 1,325  | 1,325  | 1,325  | 1,325  | 1,325  | 1,325  |
| 1,451  | 1,451  | 1,451  | 1,451  | 1,104  | 1,104  |
| 26,236 | 26,236 | 26,236 | 26,236 | 26,236 | 26,236 |
| 1,200  | 1,200  | 1,200  | 1,200  | 1,200  | 1,200  |
| 525    | 525    | 525    | 525    | 525    | 525    |
| 3      | 3      | 3      | 3      | 3      | 3      |
| 1      | 1      | 1      | 1      | 1      | 1      |
| 4      | 4      | 4      | 4      | 4      | 4      |
| 1      | 1      | 1      | 1      | 1      | 1      |
| 1      | 1      | 1      | 1      | 1      | 1      |
| 1      | 1      | 1      | 1      | 1      | 1      |
| 26     | 26     | 35     | 35     | 35     | 35     |
| 106    | 106    | 106    | 106    | 106    | 88     |
| 36     | 36     | 36     | 36     | 36     | 36     |
| 1      | 1      | 1      | 1      | 1      | 1      |
| 140    | 140    | 140    | 140    | 140    | 140    |
| 136    | 130    | 130    | 130    | 130    | 130    |
| 718    | 717    | 716    | 655    | 863    | 859    |
| 29     | 29     | 29     | 30     | 30     | 32     |
| 2      | 2      | 2      | 2      | 2      | 2      |
| 17     | 18     | 18     | 16     | 18     | 19     |
| 8      | 8      | 8      | 8      | 8      | 8      |
| 2      | 2      | 2      | 2      | 2      | 1      |
| 10     | 10     | 10     | 10     | 10     | 10     |
| 3      | 3      | 4      | 4      | 4      | 4      |
| 42     | 39     | 37     | 37     | 37     | 37     |
| 132    | 132    | 132    | 132    | 132    | 132    |
| 313    | 311    | 311    | 311    | 311    | 311    |