

Erie County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2018

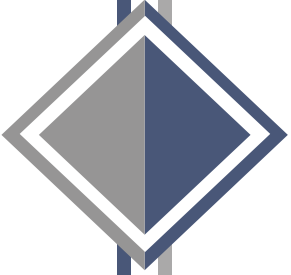
Erie County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

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, 2018

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RICHARD H. JEFFREY

Erie County Auditor

June 27, 2019

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, 2018. 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, 2018. 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 and the complete reevaluation was completed in 2018. 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 eighteen roller coasters, plentiful children's attractions, indoor waterpark, outdoor waterpark, hotels, as well as a beautiful location on the shores of Lake Erie. Cedar Point also has the Sports Force Parks located a few miles down the road from their entrance which has state of the art sports facilities including champion soccer, baseball, softball, lacrosse fields and ADA-accessible community use fields. Erie County also entices residents and travelers with its sandy white Lake Erie beaches, stunning coastal trails, mysterious Seneca Caverns, and numerous refreshing water parks including Kalahari, Great Wolf, Maui Sands and Castaway Bay.

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 5.6 percent in 2018. A majority of jobs are in manufacturing. Retail and tourism continue to thrive in the County creating additional jobs as well.

On May 10, 2018, the County issued \$20,000,000 Federally Taxable Economic Development Revenue Bonds to provide economic assistance to develop the Phase II of the Sports Park in the County. The Cedar Point Indoor Sports Complex is a public-private venture to finance to construction of a major recreational facility to attract indoor sports such as basketball and volleyball tournaments and additional visitors to the County. These bonds are currently outstanding in the amount of \$20,000,000 with annual principal payments due each April 1, beginning in 2019 with the final maturity on April 1, 2038. The interest on the bond is 4.52%. 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

The County Commissioners continue to approve 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 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. In 2018 \$10,432 was collected. As of December 31, 2018, all funds were spent. Small amounts continue to trickle in due to late payments.

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, 2017.

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.

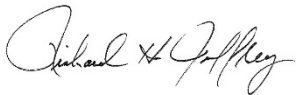
Acknowledgements

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 black ink, appearing to read "Richard H. Jeffrey". The signature is written in a cursive style with a large initial "R".

Richard H. Jeffrey
Erie County Auditor

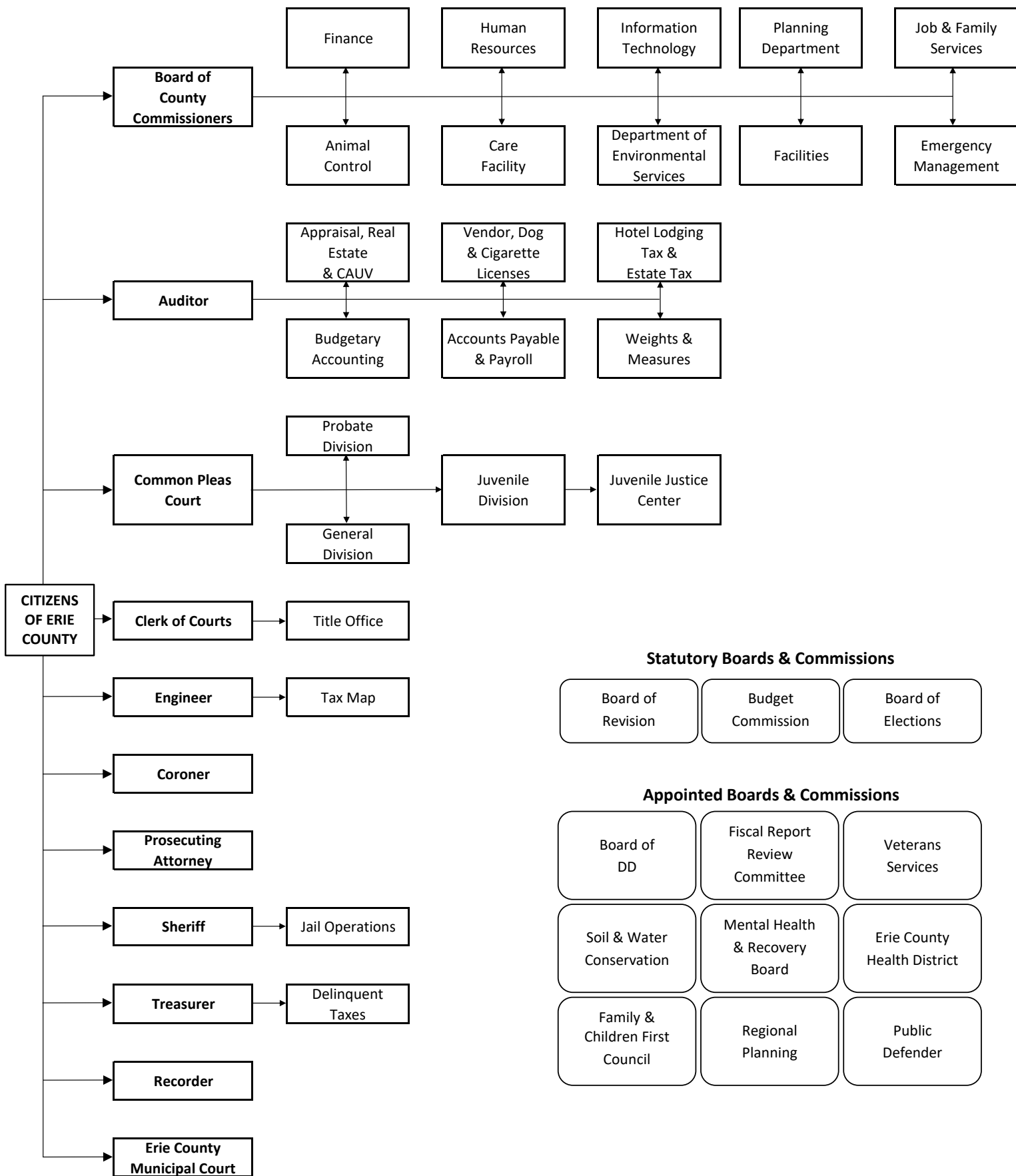
ERIE COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2018

ELECTED OFFICIALS

Commissioner..... Matthew R. Old
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

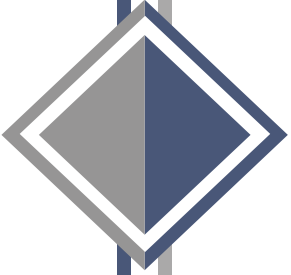
Erie County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION

June 27, 2019

To the Board of County Commissioners
Erie County, Ohio
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, 2018, 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 County'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 County'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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Development Disabilities Fund, and the Motor Vehicle and Gasoline Tax Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 2, the County restated the net position balance to account for the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. Our opinion is not modified with respect to this matter.

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, Schedule of the County's Contributions – Pension, Schedule of the County's Proportionate Share of the Net OPEB liability, and Schedule of the County's Contributions – OPEB as listed in the table of contents, to 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 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 fund financial statements and schedules are the responsibility of management and were derived from and relates 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 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, 2019 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.

Rea & Associates, Inc.

Medina, Ohio

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Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(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, 2018. 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 2018 are as follows:

- In total, net position increased \$12.2 million, which represents a 14 percent increase from 2017. Net position of governmental activities increased \$11.1 million. Net position of business-type activities increased \$1.1 million.
- Total capital assets increased \$9.5 million during 2018. Capital assets of governmental activities increased \$12.2 million and capital assets of business-type activities decreased \$2.8 million.
- Outstanding debt increased from \$93.7 million to \$108.7 million.
- The County implemented GASB 75, which reduced beginning net position as previously reported by \$18.0 million and \$4.0 million for governmental and business-type activities, respectively.
- The County issued \$21.3 million in revenue bonds in 2018.

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 2018 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, 2018
(Unaudited)

A question typically asked about the County's finances is "How did we do financially during 2018?" 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. The County's water, sewer, landfill and care facility funds are reported as business-type activities.

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, developmental disabilities fund and motor vehicle and gasoline tax 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.

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

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the 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 2018 compared to 2017:

Table 1
Net Position

	Governmental Activities			Business-Type Activities		
	2018	Restated 2017	Change	2018	Restated 2017	Change
Assets						
Current and Other Assets	\$ 99,248,345	\$ 73,514,117	\$ 25,734,228	\$ 25,142,467	\$ 24,395,302	\$ 747,165
Capital Assets	63,629,779	51,384,075	12,245,704	115,111,036	117,869,316	(2,758,280)
<i>Total Assets</i>	<u>162,878,124</u>	<u>124,898,192</u>	<u>37,979,932</u>	<u>140,253,503</u>	<u>142,264,618</u>	<u>(2,011,115)</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	0	0	0	617,155	712,931	(95,776)
Pension & OPEB	9,126,278	17,127,019	(8,000,741)	2,691,549	3,900,036	(1,208,487)
<i>Total Deferred Outflows of Resources</i>	<u>9,126,278</u>	<u>17,127,019</u>	<u>(8,000,741)</u>	<u>3,308,704</u>	<u>4,612,967</u>	<u>(1,304,263)</u>
Liabilities						
Other Liabilities	6,098,087	2,610,564	3,487,523	1,406,143	2,135,925	(729,782)
Long-Term Liabilities:						
Due Within One Year	4,424,187	3,528,352	895,835	4,722,629	4,502,692	219,937
Due in More Than One Year:						
Net Pension Liability	29,685,963	42,443,143	(12,757,180)	6,963,374	9,316,788	(2,353,414)
Net OPEB Liability	19,867,902	18,273,687	1,594,215	4,660,371	4,011,298	649,073
Other Amounts	45,558,675	28,371,207	17,187,468	68,241,009	72,276,455	(4,035,446)
<i>Total Liabilities</i>	<u>105,634,814</u>	<u>95,226,953</u>	<u>10,407,861</u>	<u>85,993,526</u>	<u>92,243,158</u>	<u>(6,249,632)</u>

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	Governmental Activities			Business-Type Activities		
	Restated			Restated		
	2018	2017	Change	2018	2017	Change
Deferred Inflows of Resources						
Property Taxes	\$ 11,705,018	\$ 11,439,544	\$ 265,474	\$ 0	\$ 0	\$ 0
Payment in Lieu of Taxes	2,136,796	2,115,825	20,971	0	0	0
Pension & OPEB	8,438,224	252,599	8,185,625	2,082,329	253,314	1,829,015
<i>Total Deferred Inflows of Resources</i>	<u>22,280,038</u>	<u>13,807,968</u>	<u>8,472,070</u>	<u>2,082,329</u>	<u>253,314</u>	<u>1,829,015</u>
Net Position						
Net Investment in Capital Assets	47,326,384	40,339,246	6,987,138	54,201,164	51,057,978	3,143,186
Restricted	29,485,759	30,599,841	(1,114,082)	0	0	0
Unrestricted	(32,722,593)	(37,948,797)	5,226,204	1,285,188	3,323,135	(2,037,947)
<i>Total Net Position</i>	<u>\$ 44,089,550</u>	<u>\$ 32,990,290</u>	<u>\$ 11,099,260</u>	<u>\$ 55,486,352</u>	<u>\$ 54,381,113</u>	<u>\$ 1,105,239</u>

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. For 2018, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB 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 and other postemployment benefits. GASB noted that the unfunded portion of this 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 these liabilities. 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 Ohio revised Code permits, but does not require the

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retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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 retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *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 retirement system is responsible for the administration of the pension and OPEB plans.

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 or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, 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 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 and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$51.0 million to \$33.0 million for governmental activities and from \$58.3 million to \$54.4 million for business-type activities.

At year end, capital assets represented 59 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 101.5 million at December 31, 2018, with \$47.3 million in governmental activities and \$54.2 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.

A portion of the County's net position, \$29.5 million represents resources that are subject to external restrictions on how they may be used. The unrestricted net position had a deficit balance of \$31.4 million.

Governmental activities restricted cash and cash equivalents with trustee increased substantially from 2017 due to unspent proceeds related to Phase II of the sports complex which began in 2018. The increase in capital assets is mainly due to the sports complex and the completion of the Bogart Road widening projects. Additional long term advances to business-type activities account for the increase in

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internal balances over the prior year. The County issued revenue bonds for Phase II of the sports complex, increasing long term obligations.

Business-Type activities capital assets decreased mainly due to depreciation exceeding current year acquisitions.

The fluctuations in the primary government's deferred outflows and deferred inflows related to pension and OPEB along with the net pension and OPEB liabilities are caused by the County's share of the OPERS' unfunded net position reported in accordance with GASB 68 and GASB 75, which was previously discussed.

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 2018 and 2017.

Table 2
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2018	2017	Change	2018	2017	Change
Revenues						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 11,972,824	\$ 9,819,803 *	\$ 2,153,021	\$ 32,234,417	\$ 30,365,743	\$ 1,868,674
Operating Grants and Contributions	20,247,249	20,982,924	(735,675)	0	0	0
Capital Grants and Contributions	9,205,576	570,780	8,634,796	191,543	623,230	(431,687)
<i>General Revenues:</i>						
Property and Other Local Taxes	16,309,887	15,572,707 *	737,180	0	0	0
Permissive Sales Taxes	16,103,049	15,965,925	137,124	0	0	0
Payment in Lieu of Taxes	2,057,193	1,809,838	247,355	0	0	0
Grants and Entitlements	2,956,528	3,532,798	(576,270)	0	0	0
Investment Earnings	1,696,998	868,581	828,417	2,145	19,355	(17,210)
Miscellaneous	1,509,529	1,423,175	86,354	205,136	327,507	(122,371)
<i>Total Revenues</i>	<u>82,058,833</u>	<u>70,546,531</u>	<u>11,512,302</u>	<u>32,633,241</u>	<u>31,335,835</u>	<u>1,297,406</u>
Program Expenses						
<i>General Government</i>						
Legislative and Executive	16,949,075	35,157,339	(18,208,264)	0	0	0
Judicial	9,506,557	9,702,504	(195,947)	0	0	0
Intergovernmental	851,458	593,396	258,062	0	0	0
Public Safety	14,402,764	14,678,027	(275,263)	0	0	0
Public Works	6,701,116	5,428,218	1,272,898	0	0	0
Health	8,930,501	9,589,391	(658,890)	0	0	0
Human Services	10,599,234	10,703,060	(103,826)	0	0	0
Economic Development	1,009,381	158,530	850,851	0	0	0
Interest and Fiscal Charges	1,398,367	612,038	786,329	0	0	0
<i>Enterprise Operations:</i>						
Sewer	0	0	0	9,212,970	7,577,189	1,635,781
Water	0	0	0	9,020,317	8,352,156	668,161
Landfill	0	0	0	4,641,268	5,093,701	(452,433)
Care Facility	0	0	0	9,264,567	9,304,012	(39,445)
<i>Total Program Expenses</i>	<u>70,348,453</u>	<u>86,622,503</u>	<u>(16,274,050)</u>	<u>32,139,122</u>	<u>30,327,058</u>	<u>1,812,064</u>
<i>Increase (Decrease) in Net Position</i>	11,710,380	(16,075,972)	27,786,352	494,119	1,008,777	(514,658)
Transfers	(611,120)	(278,508)	(332,612)	611,120	278,508	332,612
<i>Change in Net Position</i>	11,099,260	(16,354,480)	27,453,740	1,105,239	1,287,285	(182,046)
<i>Net Position Beginning of Year</i>	32,990,290	67,371,765	(34,381,475)	54,381,113	57,050,974	(2,669,861)
<i>Restatement - See Note 2</i>	0	(18,026,995)	18,026,995	0	(3,957,146)	3,957,146
<i>Net Position End of Year</i>	<u>\$ 44,089,550</u>	<u>\$ 32,990,290</u>	<u>\$ 11,099,260</u>	<u>\$ 55,486,352</u>	<u>\$ 54,381,113</u>	<u>\$ 1,105,239</u>

*These revenues were adjusted to be comparable to current year.

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The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$300,844 computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$2,208,357. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities
Total 2018 Expenses under GASB 75	\$ 70,348,453	\$ 32,139,122
OPEB Expense under GASB 75	(1,719,697)	(488,660)
2018 Contractually Required Contributions	0	0
Adjusted 2018 Expenses	68,628,756	31,650,462
Total 2017 Expenses under GASB 45	86,622,503	30,327,058
Increase/(Decrease) in Expenses not Related to OPEB	\$ (17,993,747)	\$ 1,323,404

The County's overall net position increased \$12.2 million from the prior year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities

Governmental net position reported an overall increase from 2017. 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.

Charges for services increased over 2017 through various sources including rents and general charges for services. Capital grants and contributions increased over prior year from an ODOT grant for a road project and contributions received for Phase II of the sports complex.

General revenues primarily consist of property and sales tax revenue.

A loss on the disposal of Phase I of the sports complex in 2017 accounts for the substantial decrease in legislative and executive expenses in the current year. Public works showed an increase over the prior year partially due to repair and maintenance expenses.

The largest program function of the County is general government, which is made up of expenses for the legislative, executive and judicial branches of the County. These expenses include County operations and court operations and programs.

The second largest program function of the County is for public safety, which mainly includes sheriff, school safety programs and drug and alcohol programs and enforcement.

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Business-Type Activities

Business-type activities include sewer, water, landfill, and care facility operations. The revenues are generated primarily from charges for services.

Contractual services in the sewer fund account for the increase over the prior year. Capitalized projects decreased contractual services in 2017 accounting for the increase in the current year.

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 general fund is the chief operating fund of the County. The fund balance of the general fund increased by \$19.8 million during the current year. The County issued revenue bonds of \$20.0 million and \$1.3 million for Phase II of the sports park complex and the Health Department facility, respectively.

The developmental disabilities fund had a \$1.4 million increase in fund balance. Revenues in general had a slight increase in addition to a small decrease in expenditures which contributed to the increase in fund balance.

The motor vehicle and gasoline tax fund had a \$0.3 million increase in fund balance. The timing of revenues received and expenditures for the road improvements projects can be attributed to this change.

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.

The sewer fund showed a decrease in net position mainly due to contractual service expenses that do not qualify to be capitalized as in the prior year.

An increase in charges for services revenue over 2017 in addition to a small decrease in operating expenses and a decrease in interest and fiscal charges as debt is paid down contributed to the increase in net position in the landfill fund.

Unrestricted net position of the sewer fund at the end of the year was \$2.2 million, the water fund was \$1.3 million, the landfill fund was \$2.8 million and the care facility fund was a deficit of \$5.0 million. The growth in total net position for proprietary funds was \$1.1 million.

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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.

Original Budget Compared to Final Budget

During the year there was no need for any significant amendments to increase either the original estimated revenues or original budgeted appropriations.

Final Budget Compared to Actual Results

The most significant differences between estimated and actual revenues was in contributions and donations received for the Sports Park Phase II project.

Budgeted appropriations for legislative and executive expenditures included costs for the Sports Park Phase II project and only a portion of the costs were expended.

Final budgeted other financing uses was lower than actual mainly due to an overestimation of transfers out, 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 2018, the County had \$178.7 million invested in capital assets, net of depreciation. A total of \$63.6 million of this was for governmental activities and \$115.1 million being attributable to business-type activities. Table 3 shows fiscal year 2018 balances compared with 2017.

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

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 3,849,698	\$ 2,559,784	\$ 2,443,275	\$ 2,443,275	\$ 6,292,973	\$ 5,003,059
Construction in Progress	6,084,018	695,066	813,246	2,220,669	6,897,264	2,915,735
Land Improvements	882,485	953,742	1,919,073	2,143,682	2,801,558	3,097,424
Buildings and Improvements	24,389,184	24,053,590	13,704,792	14,145,836	38,093,976	38,199,426
Roads and Bridges	24,347,457	19,077,266	0	0	24,347,457	19,077,266
Equipment	2,446,432	2,621,495	6,021,658	3,174,874	8,468,090	5,796,369
Vehicles	1,630,505	1,423,132	599,907	633,078	2,230,412	2,056,210
Sewer and Water Lines	0	0	89,609,085	93,107,902	89,609,085	93,107,902
<i>Total</i>	<u>\$ 63,629,779</u>	<u>\$ 51,384,075</u>	<u>\$ 115,111,036</u>	<u>\$ 117,869,316</u>	<u>\$ 178,740,815</u>	<u>\$ 169,253,391</u>

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

- During 2018, the County completed the meter reading system project which totaled \$3.1 million.
- The Bogart Road Widening was completed totaling \$4.0 million.
- The County began Phase II of the Sports Park project, which was included in construction in progress at December 31, 2018, incurring \$6.1 million at year end.

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, 2018 was \$108.7 million. See Note 16 for additional details. Table 4 summarizes outstanding debt.

Table 4
Outstanding Debt, at December 31

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	\$ 6,780,000	\$ 8,115,635	\$ 12,305,000	\$ 14,769,670	\$ 19,085,000	\$ 22,885,305
Revenue Bonds	39,919,184	19,188,741	3,610,900	3,678,000	43,530,084	22,866,741
Special Assessment Bonds	0	19,696	0	0	0	19,696
OWDA Loans	0	0	46,075,452	47,901,914	46,075,452	47,901,914
Totals	<u>\$ 46,699,184</u>	<u>\$ 27,324,072</u>	<u>\$ 61,991,352</u>	<u>\$ 66,349,584</u>	<u>\$ 108,690,536</u>	<u>\$ 93,673,656</u>

The County paid down nearly \$6.3 million in principal payments in 2018. Governmental activities issued \$1.3 million in bonds for the Health Department facility and improvements in addition to \$20.0 million in revenue bonds for Phase II of the Sports Park project.

The County's long-term obligations also include the net pension and OPEB liabilities, compensated absences, capital leases, unamortized bond premiums and landfill closure and postclosure costs. For further information regarding the County's short and long-term obligations, refer to Notes 13, 14, 15, 16, 17 and 18 to the basic financial statements.

Current Issues

The County budget continues to be monitored closely, 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. The County has continued to decrease the debt not only by paying it down, but by consolidating some which allows for lower interest rates. Increased tourism to the area has materialized with help of the Sports Force Parks at Cedar Point Sports Center which was recently completed and operating in 2017. On May 10, 2018, the County issued \$20,000,000 Federally Taxable Economic Development Revenue Bonds, Series 2018 (Sports Park Project Phase II) to provide economic assistance to develop an indoor sports park in the County. Phase II will include an indoor facility which is currently under construction and scheduled to

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begin operations in 2020. The sports facility is a public-private venture to provide recreation facilities for residents and attract tournaments that will bring sports teams and their families to the area.

Sales tax is expected to decrease overall due to the loss of Medicaid Managed Care Organization sales. Beginning in October 2017, local sales tax distributions were impacted by the state's repeal of the sales tax on Medicaid health insuring corporations (MHICs), also frequently called Medicaid managed care organizations (MCOs). This was in response to the federal government's disallowance of Ohio's sales tax-based method for Medicaid funding. The Ohio General Assembly created a program that provided aid to the counties to assist them in transitioning from this loss. The program was enacted by House Bill 49 and 69, which reflect the aid amounts and distribution criteria for 2017 and 2018. Erie County received \$324,124 in aid in 2018.

Compared to 2017, cash-basis sales tax receipts decreased 1 percent when eliminating the effect of the State aid described above. State funded local government funds increased 5 percent in 2018. Looking forward, this funding should remain steady or close to current levels. The State projected that casino revenue will take the place of tangible personal property tax revenue for some local governments. Erie County received \$895,255 in casino revenue in 2018.

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, 2018

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 44,497,437	\$ 23,176,844	\$ 67,674,281
Cash and Cash Equivalents with Fiscal Agents	1,135,341	0	1,135,341
Cash and Investments with Trustee	6,639	0	6,639
Accounts Receivable	23,584	4,195,267	4,218,851
Permissive Sales Tax Receivable	3,756,252	0	3,756,252
Due from Other Governments	6,252,278	191,543	6,443,821
Property and Other Taxes Receivable	12,305,548	0	12,305,548
Payment in Lieu of Taxes Receivable	2,136,796	0	2,136,796
Special Assessments Receivable	442,835	0	442,835
Notes Receivable	30,009	0	30,009
Prepaid Items	558,351	0	558,351
Materials and Supplies Inventory	477,526	207,430	684,956
Due from External Parties	696,936	0	696,936
Internal Balances	2,628,617	(2,628,617)	0
Restricted Assets			
Cash and Investments with Trustee	24,300,196	0	24,300,196
Non-Depreciable Capital Assets	9,933,716	3,256,521	13,190,237
Depreciable Capital Assets, Net	53,696,063	111,854,515	165,550,578
Total Assets	162,878,124	140,253,503	303,131,627
Deferred Outflow of Resources			
Deferred Charges on Refunding	0	617,155	617,155
Pension	7,525,042	2,129,817	9,654,859
OPEB	1,601,236	561,732	2,162,968
Total Deferred Outflow of Resources	9,126,278	3,308,704	12,434,982
Liabilities			
Accounts Payable	798,282	468,128	1,266,410
Accrued Wages	914,959	258,154	1,173,113
Contracts Payable	1,334,807	12,909	1,347,716
Retainage Payable	899,820	32,456	932,276
Due to Other Governments	377,708	547,564	925,272
Accrued Interest Payable	240,052	84,462	324,514
Claims Payable	1,509,738	0	1,509,738
Matured Compensated Absences Payable	22,721	2,470	25,191
Long-Term Liabilities:			
Due Within One Year	4,424,187	4,722,629	9,146,816
Due In More Than One Year:			
Net Pension Liability	29,685,963	6,963,374	36,649,337
Net OPEB Liability	19,867,902	4,660,371	24,528,273
Other Amounts Due in More Than One Year	45,558,675	68,241,009	113,799,684
Total Liabilities	105,634,814	85,993,526	191,628,340
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	11,705,018	0	11,705,018
Payment in Lieu of Taxes	2,136,796	0	2,136,796
Pension	6,958,198	1,735,162	8,693,360
OPEB	1,480,026	347,167	1,827,193
Total Deferred Inflows of Resources	22,280,038	2,082,329	24,362,367
Net Position			
Net Investment in Capital Assets	47,326,384	54,201,164	101,527,548
Restricted for:			
Debt Service	1,597,341	0	1,597,341
Capital Projects	812,899	0	812,899
Court Activities	3,509,444	0	3,509,444
Public Safety	1,335,155	0	1,335,155
Public Works	6,335,811	0	6,335,811
Health	8,951,624	0	8,951,624
Human Services	3,099,485	0	3,099,485
Economic Development	539,720	0	539,720
Real Estate Assessment and Collection	870,282	0	870,282
Other Purposes	2,433,998	0	2,433,998
Unrestricted	(32,722,593)	1,285,188	(31,437,405)
Total Net Position	\$ 44,089,550	\$ 55,486,352	\$ 99,575,902

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2018

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities				
General Government				
Legislative and Executive	\$ 16,949,075	\$ 5,040,041	\$ 769,997	\$ 4,565,000
Judicial	9,506,557	2,338,776	143,559	0
Intergovernmental	851,458	0	0	0
Public Safety	14,402,764	2,084,646	2,719,711	0
Public Works	6,701,116	1,459,212	5,073,494	4,640,576
Health	8,930,501	645,811	1,686,936	0
Human Services	10,599,234	396,590	8,041,630	0
Economic Development	1,009,381	7,748	985,685	0
Interest and Fiscal Charges	1,398,367	0	826,237	0
<i>Total Governmental Activities</i>	<u>70,348,453</u>	<u>11,972,824</u>	<u>20,247,249</u>	<u>9,205,576</u>
Business-Type Activities				
Sewer	9,212,970	7,898,729	0	0
Water	9,020,317	8,468,477	0	191,543
Landfill	4,641,268	6,676,119	0	0
Care Facility	9,264,567	9,191,092	0	0
<i>Total Business-Type Activities</i>	<u>32,139,122</u>	<u>32,234,417</u>	<u>0</u>	<u>191,543</u>
<i>Total Primary Government</i>	<u>\$ 102,487,575</u>	<u>\$ 44,207,241</u>	<u>\$ 20,247,249</u>	<u>\$ 9,397,119</u>

General Revenues:

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

Total General Revenues

Transfers

Change in Net Position

Net Position Beginning of Year
Restated, See Note 2

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (6,574,037)	\$ 0	\$ (6,574,037)
(7,024,222)	0	(7,024,222)
(851,458)	0	(851,458)
(9,598,407)	0	(9,598,407)
4,472,166	0	4,472,166
(6,597,754)	0	(6,597,754)
(2,161,014)	0	(2,161,014)
(15,948)	0	(15,948)
(572,130)	0	(572,130)
<u>(28,922,804)</u>	<u>0</u>	<u>(28,922,804)</u>
0	(1,314,241)	(1,314,241)
0	(360,297)	(360,297)
0	2,034,851	2,034,851
0	(73,475)	(73,475)
<u>0</u>	<u>286,838</u>	<u>286,838</u>
<u>(28,922,804)</u>	<u>286,838</u>	<u>(28,635,966)</u>
4,292,370	0	4,292,370
6,285,155	0	6,285,155
910,341	0	910,341
4,822,021	0	4,822,021
2,057,193	0	2,057,193
16,103,049	0	16,103,049
2,956,528	0	2,956,528
1,696,998	2,145	1,699,143
1,509,529	205,136	1,714,665
<u>40,633,184</u>	<u>207,281</u>	<u>40,840,465</u>
<u>(611,120)</u>	<u>611,120</u>	<u>0</u>
11,099,260	1,105,239	12,204,499
<u>32,990,290</u>	<u>54,381,113</u>	<u>87,371,403</u>
<u>\$ 44,089,550</u>	<u>\$ 55,486,352</u>	<u>\$ 99,575,902</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2018

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Investments	\$ 12,235,398	\$ 7,606,157	\$ 2,032,405	\$ 15,742,945	\$ 37,616,905
Cash and Cash Equivalents with Fiscal Agents	0	1,135,341	0	0	1,135,341
Cash and Investments with Trustee	6,639	0	0	0	6,639
Accounts Receivable	15,685	0	0	7,899	23,584
Permissive Sales Tax Receivable	3,756,252	0	0	0	3,756,252
Due from Other Governments	1,421,286	100,173	2,141,651	2,589,168	6,252,278
Property and Other Local Taxes Receivable	4,777,846	6,482,972	48,626	996,104	12,305,548
Payment in Lieu of Taxes Receivable	0	0	0	2,136,796	2,136,796
Interfund Receivable	12,893	0	0	0	12,893
Special Assessments Receivable	0	0	0	442,835	442,835
Notes Receivable	0	0	0	30,009	30,009
Prepaid Items	134,000	0	0	0	134,000
Materials and Supplies Inventory	235,126	4,269	221,727	16,404	477,526
Due from External Parties	21,902	0	0	675,034	696,936
Advances to Other Funds	3,096,193	0	0	0	3,096,193
Restricted Assets					
Cash and Investments with Trustee	24,300,196	0	0	0	24,300,196
<i>Total Assets</i>	<u>\$ 50,013,416</u>	<u>\$ 15,328,912</u>	<u>\$ 4,444,409</u>	<u>\$ 22,637,194</u>	<u>\$ 92,423,931</u>
Liabilities					
Accounts Payable	\$ 297,856	\$ 61,383	\$ 7,370	\$ 431,673	\$ 798,282
Accrued Wages	505,242	83,571	56,487	269,417	914,717
Contracts Payable	1,334,807	0	0	0	1,334,807
Retainage Payable	698,618	0	201,202	0	899,820
Due to Other Governments	223,157	51,575	8,681	94,242	377,655
Interfund Payable	0	0	0	12,893	12,893
Advances from Other Funds	0	0	0	117,576	117,576
Matured Compensated Absences Payable	5,984	0	16,737	0	22,721
<i>Total Liabilities</i>	<u>3,065,664</u>	<u>196,529</u>	<u>290,477</u>	<u>925,801</u>	<u>4,478,471</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	4,555,295	6,199,885	0	949,838	11,705,018
Payment in Lieu of Taxes	0	0	0	2,136,796	2,136,796
Unavailable Revenue	3,783,319	383,260	1,809,946	2,111,552	8,088,077
<i>Total Deferred Inflows of Resources</i>	<u>8,338,614</u>	<u>6,583,145</u>	<u>1,809,946</u>	<u>5,198,186</u>	<u>21,929,891</u>
Fund Balances					
Nonspendable	3,858,497	4,269	221,727	16,404	4,100,897
Restricted	24,300,196	8,544,969	2,122,259	15,366,692	50,334,116
Committed	407,432	0	0	784,553	1,191,985
Assigned	3,666,691	0	0	413,891	4,080,582
Unassigned	6,376,322	0	0	(68,333)	6,307,989
<i>Total Fund Balances</i>	<u>38,609,138</u>	<u>8,549,238</u>	<u>2,343,986</u>	<u>16,513,207</u>	<u>66,015,569</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 50,013,416</u>	<u>\$ 15,328,912</u>	<u>\$ 4,444,409</u>	<u>\$ 22,637,194</u>	<u>\$ 92,423,931</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, 2018*

Total Governmental Fund Balances		\$ 66,015,569
 <i>Amounts reported for governmental activities in the 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.		63,629,779
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Permissive Sales Tax	\$ 2,532,224	
Due from Other Governments	4,455,216	
Delinquent Property Taxes	551,904	
Special Assessments	442,835	
Charges for Services	105,898	8,088,077
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.		5,442,781
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(240,052)
The net pension liability and net OPEB liability are 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	7,525,042	
Deferred Outflows - OPEB	1,601,236	
Deferred Inflows - Pension	(6,958,198)	
Deferred Inflows - OPEB	(1,480,026)	
Net Pension Liability	(29,685,963)	
Net OPEB Liability	(19,867,902)	(48,865,811)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(6,780,000)	
Revenue Bonds	(39,919,184)	
Capital Leases	(5,918)	
Compensated Absences	(3,275,691) *	(49,980,793)
<i>Net Position of Governmental Activities</i>		\$ 44,089,550

* net of internal service fund portion of \$2,069

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, 2018

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	\$ 4,360,728	\$ 6,225,155	\$ 0	\$ 929,525	\$ 11,515,408
Other Local Taxes	0	0	685,311	4,136,710	4,822,021
Permissive Sales Taxes	16,050,957	0	0	0	16,050,957
Payment in Lieu of Taxes	0	0	0	2,057,193	2,057,193
Special Assessments	8,000	0	0	277,091	285,091
Charges for Services	4,316,867	81,706	10,221	4,829,182	9,237,976
Licenses and Permits	818,797	0	114,357	462,048	1,395,202
Fines and Forfeitures	267,705	0	66,704	94,575	428,984
Intergovernmental	3,442,424	1,747,035	9,089,000	13,035,652	27,314,111
Interest	1,696,998	2,597	35,076	8,535	1,743,206
Rent	340,000	238,996	0	0	578,996
Contributions and Donations	6,921,237	0	0	0	6,921,237
Other	842,736	326,713	49,320	286,804	1,505,573
<i>Total Revenues</i>	<u>39,066,449</u>	<u>8,622,202</u>	<u>10,049,989</u>	<u>26,117,315</u>	<u>83,855,955</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	16,124,447	0	0	6,454,536	22,578,983
Judicial	7,266,082	0	0	1,961,676	9,227,758
Intergovernmental	0	0	0	851,458	851,458
Public Safety	9,493,456	0	0	3,753,222	13,246,678
Public Works	74,819	0	9,801,748	827,030	10,703,597
Health	3,559	7,248,592	0	1,307,307	8,559,458
Human Services	678,618	0	0	9,646,400	10,325,018
Economic Development	0	0	0	1,009,381	1,009,381
Capital Outlay	2,466,142	0	0	826,542	3,292,684
Debt Service:					
Principal Retirement	535,277	0	0	1,394,888	1,930,165
Interest and Fiscal Charges	826,805	0	0	434,825	1,261,630
<i>Total Expenditures</i>	<u>37,469,205</u>	<u>7,248,592</u>	<u>9,801,748</u>	<u>28,467,265</u>	<u>82,986,810</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,597,244</u>	<u>1,373,610</u>	<u>248,241</u>	<u>(2,349,950)</u>	<u>869,145</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	16,340	10,925	15,521	382	43,168
Issuance of Revenue Bonds	21,300,000	0	0	0	21,300,000
Transfers In	0	0	0	2,375,759	2,375,759
Transfers Out	(3,067,270)	0	0	0	(3,067,270)
<i>Total Other Financing Sources (Uses)</i>	<u>18,249,070</u>	<u>10,925</u>	<u>15,521</u>	<u>2,376,141</u>	<u>20,651,657</u>
<i>Net Change in Fund Balance</i>	19,846,314	1,384,535	263,762	26,191	21,520,802
<i>Fund Balance Beginning of Year</i>	<u>18,762,824</u>	<u>7,164,703</u>	<u>2,080,224</u>	<u>16,487,016</u>	<u>44,494,767</u>
<i>Fund Balance End of Year</i>	<u>\$ 38,609,138</u>	<u>\$ 8,549,238</u>	<u>\$ 2,343,986</u>	<u>\$ 16,513,207</u>	<u>\$ 66,015,569</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, 2018*

Net Change in Fund Balances - Total Governmental Funds		\$ 21,520,802
<i>Amounts reported for governmental activities in the 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	\$ 14,867,872	
Current Year Depreciation	<u>(2,366,098)</u>	12,501,774
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.		
		(256,070)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Permissive Sales Tax	52,092	
Due from Other Governments	(782,652)	
Delinquent Property Taxes	(27,542)	
Special Assessments	19,342	
Charges for Services	<u>(58,362)</u>	(797,122)
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	1,335,635	
Revenue Bonds	569,557	
Special Assessment Bonds	19,696	
Capital Lease	<u>5,277</u>	1,930,165
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		(21,300,000)
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		(136,737)
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		3,512,544
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(6,816,248)	
OPEB	<u>(1,719,697)</u>	(8,535,945)
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.		
		2,933,496
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>(273,647) *</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ 11,099,260</u></u>

* net of internal service fund portion of \$455

See accompanying notes to the basic financial statements.

Eric 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, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 4,295,400	\$ 4,295,400	\$ 4,270,325	\$ (25,075)
Permissive Sales Taxes	16,029,338	16,029,338	16,048,596	19,258
Special Assessments	8,000	8,000	8,000	0
Charges for Services	4,341,931	4,533,047	3,960,511	(572,536)
Licenses and Permits	855,750	855,750	821,196	(34,554)
Fines and Forfeitures	320,000	320,000	299,783	(20,217)
Intergovernmental	3,527,999	3,559,292	3,656,359	97,067
Interest	1,299,250	1,299,250	1,509,801	210,551
Rent	332,500	332,500	340,000	7,500
Contributions and Donations	2,356,237	2,356,237	6,921,237	4,565,000
Other	986,124	986,124	952,873	(33,251)
<i>Total Revenues</i>	<u>34,352,529</u>	<u>34,574,938</u>	<u>38,788,681</u>	<u>4,213,743</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	32,410,332	32,298,858	14,513,265	17,785,593
Judicial	7,217,416	7,412,445	6,958,936	453,509
Public Safety	9,719,525	9,892,309	9,638,650	253,659
Public Works	74,777	74,777	74,358	419
Health	3,829	3,829	3,729	100
Human Services	1,044,718	1,005,049	676,471	328,578
Capital Outlay	2,504,277	2,560,277	2,529,142	31,135
Debt Service:				
Principal Retirement	781,210	781,210	535,277	245,933
Interest and Fiscal Charges	826,805	826,805	826,805	0
<i>Total Expenditures</i>	<u>54,582,889</u>	<u>54,855,559</u>	<u>35,756,633</u>	<u>19,098,926</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(20,230,360)</u>	<u>(20,280,621)</u>	<u>3,032,048</u>	<u>23,312,669</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	18,916	18,916	19,530	614
Issuance of Revenue Bonds	21,300,000	21,300,000	21,300,000	0
Advances In	98,856	98,856	148,856	50,000
Advances Out	(1,600,000)	(1,600,000)	(1,600,000)	0
Transfers In	433,659	433,659	433,659	0
Transfers Out	(2,547,583)	(5,015,784)	(3,400,168)	1,615,616
<i>Total Other Financing Sources (Uses)</i>	<u>17,703,848</u>	<u>15,235,647</u>	<u>16,901,877</u>	<u>1,666,230</u>
<i>Net Change in Fund Balance</i>	<u>(2,526,512)</u>	<u>(5,044,974)</u>	<u>19,933,925</u>	<u>24,978,899</u>
<i>Fund Balance Beginning of Year</i>	<u>14,754,638</u>	<u>14,754,638</u>	<u>14,754,638</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>681,282</u>	<u>681,282</u>	<u>681,282</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,909,408</u>	<u>\$ 10,390,946</u>	<u>\$ 35,369,845</u>	<u>\$ 24,978,899</u>

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, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 6,048,758	\$ 6,048,758	\$ 6,103,346	\$ 54,588
Charges for Services	97,784	97,784	81,706	(16,078)
Intergovernmental	2,007,704	2,007,704	1,982,728	(24,976)
Interest	70	70	2,597	2,527
Other	40,916	40,916	332,779	291,863
<i>Total Revenues</i>	<u>8,195,232</u>	<u>8,195,232</u>	<u>8,503,156</u>	<u>307,924</u>
Expenditures				
Current:				
Public Health	11,694,976	11,694,976	7,853,237	3,841,739
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,499,744)</u>	<u>(3,499,744)</u>	<u>649,919</u>	<u>4,149,663</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	2,500	2,500	10,925	8,425
Transfers In	50,000	50,000	0	(50,000)
<i>Total Other Financing Sources (Uses)</i>	<u>52,500</u>	<u>52,500</u>	<u>10,925</u>	<u>(41,575)</u>
<i>Net Change in Fund Balance</i>	<u>(3,447,244)</u>	<u>(3,447,244)</u>	<u>660,844</u>	<u>4,108,088</u>
<i>Fund Balance Beginning of Year</i>	4,931,150	4,931,150	4,931,150	0
Prior Year Encumbrances Appropriated	1,121,320	1,121,320	1,121,320	0
<i>Fund Balance End of Year</i>	<u>\$ 2,605,226</u>	<u>\$ 2,605,226</u>	<u>\$ 6,713,314</u>	<u>\$ 4,108,088</u>

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
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other Local Taxes	\$ 630,000	\$ 630,000	\$ 636,685	\$ 6,685
Charges for Services	21,300	21,300	10,221	(11,079)
Licenses and Permits	25,000	25,000	114,357	89,357
Fines and Forfeitures	50,000	50,000	73,390	23,390
Intergovernmental	4,904,685	9,055,261	9,048,854	(6,407)
Interest	20,000	20,000	35,076	15,076
Other	18,000	18,000	53,599	35,599
<i>Total Revenues</i>	<u>5,668,985</u>	<u>9,819,561</u>	<u>9,972,182</u>	<u>152,621</u>
Expenditures				
Current:				
Public Works	6,762,417	10,912,993	9,938,226	974,767
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,093,432)</u>	<u>(1,093,432)</u>	<u>33,956</u>	<u>1,127,388</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	20,000	20,000	15,521	(4,479)
Transfers Out	(400,000)	(400,000)	0	400,000
<i>Total Other Financing Sources (Uses)</i>	<u>(380,000)</u>	<u>(380,000)</u>	<u>15,521</u>	<u>395,521</u>
<i>Net Change in Fund Balance</i>	(1,473,432)	(1,473,432)	49,477	1,522,909
<i>Fund Balance Beginning of Year</i>	980,048	980,048	980,048	0
Prior Year Encumbrances Appropriated	857,782	857,782	857,782	0
<i>Fund Balance End of Year</i>	<u>\$ 364,398</u>	<u>\$ 364,398</u>	<u>\$ 1,887,307</u>	<u>\$ 1,522,909</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	Enterprise Funds				Governmental Activities	
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Assets						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ 4,705,808	\$ 2,643,471	\$ 13,704,557	\$ 2,123,008	\$ 23,176,844	\$ 6,880,532
Accounts Receivable	1,531,668	1,264,769	330,788	1,068,042	4,195,267	0
Due from Other Governments	0	191,543	0	0	191,543	0
Prepaid Items	0	0	0	0	0	424,351
Materials and Supplies Inventory	50,188	108,740	8,365	40,137	207,430	0
<i>Total Current Assets</i>	<u>6,287,664</u>	<u>4,208,523</u>	<u>14,043,710</u>	<u>3,231,187</u>	<u>27,771,084</u>	<u>7,304,883</u>
<i>Non-Current Assets:</i>						
Non-Depreciable Capital Assets	938,700	904,293	1,308,052	105,476	3,256,521	0
Depreciable Capital Assets, Net	58,991,061	46,991,905	4,466,678	1,404,871	111,854,515	0
<i>Total Non-Current Assets</i>	<u>59,929,761</u>	<u>47,896,198</u>	<u>5,774,730</u>	<u>1,510,347</u>	<u>115,111,036</u>	<u>0</u>
<i>Total Assets</i>	<u>66,217,425</u>	<u>52,104,721</u>	<u>19,818,440</u>	<u>4,741,534</u>	<u>142,882,120</u>	<u>7,304,883</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	0	0	617,155	0	617,155	0
Pension	281,359	519,840	191,037	1,137,581	2,129,817	0
OPEB	64,889	215,657	43,260	237,926	561,732	0
<i>Total Deferred Outflows of Resources</i>	<u>346,248</u>	<u>735,497</u>	<u>851,452</u>	<u>1,375,507</u>	<u>3,308,704</u>	<u>0</u>
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	119,993	75,464	107,112	165,559	468,128	0
Accrued Wages	40,177	28,899	26,483	162,595	258,154	242
Contracts Payable	9,586	3,323	0	0	12,909	0
Retainage Payable	0	32,456	0	0	32,456	0
Due to Other Governments	252,976	232,997	36,493	25,098	547,564	53
Matured Compensated Absences Payable	0	0	2,470	0	2,470	0
Accrued Interest Payable	21,421	12,520	50,521	0	84,462	0
Claims Payable	0	0	0	0	0	1,509,738
Compensated Absences Payable	62,144	43,802	29,369	94,952	230,267	2,069
OWDA Loans Payable	1,115,933	788,029	0	0	1,903,962	0
General Obligation Bonds Payable	440,000	495,000	1,585,000	0	2,520,000	0
Revenue Bonds Payable	68,400	0	0	0	68,400	0
<i>Total Current Liabilities</i>	<u>2,130,630</u>	<u>1,712,490</u>	<u>1,837,448</u>	<u>448,204</u>	<u>6,128,772</u>	<u>1,512,102</u>
<i>Long-Term Liabilities:</i>						
Advances from Other Funds	888,617	550,000	0	1,190,000	2,628,617	350,000
Compensated Absences Payable - Net of Current Portion	23,013	36,960	6,067	70,758	136,798	0
OWDA Loans Payable - Net of Current Portion	27,871,224	16,300,266	0	0	44,171,490	0
General Obligation Bonds Payable - Net of Current Portion	1,436,035	1,946,874	7,176,428	0	10,559,337	0
Revenue Bonds Payable - Net of Current Portion	3,542,500	0	0	0	3,542,500	0
Landfill Closure and Postclosure Costs Payable	0	0	9,830,884	0	9,830,884	0
Net Pension Liability	1,099,480	1,099,480	732,987	4,031,427	6,963,374	0
Net OPEB Liability	735,848	735,848	490,565	2,698,110	4,660,371	0
<i>Total Long-Term Liabilities</i>	<u>35,596,717</u>	<u>20,669,428</u>	<u>18,236,931</u>	<u>7,990,295</u>	<u>82,493,371</u>	<u>350,000</u>
<i>Total Liabilities</i>	<u>37,727,347</u>	<u>22,381,918</u>	<u>20,074,379</u>	<u>8,438,499</u>	<u>88,622,143</u>	<u>1,862,102</u>
Deferred Inflows of Resources						
Pension	296,938	321,477	171,807	944,940	1,735,162	0
OPEB	54,816	54,816	36,544	200,991	347,167	0
<i>Total Deferred Inflows of Resources</i>	<u>351,754</u>	<u>376,293</u>	<u>208,351</u>	<u>1,145,931</u>	<u>2,082,329</u>	<u>0</u>
Net Position						
Net Investment in Capital Assets	26,326,498	28,733,862	(2,369,543)	1,510,347	54,201,164	0
Unrestricted	2,158,074	1,348,145	2,756,705	(4,977,736)	1,285,188	5,442,781
<i>Total Net Position</i>	<u>\$ 28,484,572</u>	<u>\$ 30,082,007</u>	<u>\$ 387,162</u>	<u>\$ (3,467,389)</u>	<u>\$ 55,486,352</u>	<u>\$ 5,442,781</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, 2018

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Operating Revenues						
Charges for Services	\$ 7,898,729	\$ 8,468,477	\$ 6,676,119	\$ 9,191,092	\$ 32,234,417	\$ 10,747,590
Other	41,777	81,678	78,887	2,794	205,136	426,829
<i>Total Operating Revenues</i>	<u>7,940,506</u>	<u>8,550,155</u>	<u>6,755,006</u>	<u>9,193,886</u>	<u>32,439,553</u>	<u>11,174,419</u>
Operating Expenses						
Personal Services	1,556,241	1,449,429	1,009,939	5,811,514	9,827,123	69,464
Contractual Services	3,193,387	4,584,602	1,574,932	2,851,659	12,204,580	834,718
Materials and Supplies	403,515	456,828	522,121	489,636	1,872,100	571,873
Claims	0	0	0	0	0	6,844,074
Closure and Postclosure Costs	0	0	642,887	0	642,887	0
Depreciation	2,755,528	1,747,365	508,432	111,758	5,123,083	0
Other	0	0	0	0	0	1,185
<i>Total Operating Expenses</i>	<u>7,908,671</u>	<u>8,238,224</u>	<u>4,258,311</u>	<u>9,264,567</u>	<u>29,669,773</u>	<u>8,321,314</u>
<i>Operating Income (Loss)</i>	<u>31,835</u>	<u>311,931</u>	<u>2,496,695</u>	<u>(70,681)</u>	<u>2,769,780</u>	<u>2,853,105</u>
Non-Operating Revenues (Expense)						
Interest	2,145	0	0	0	2,145	0
Loss on Sale of Capital Assets	0	0	(2,751)	0	(2,751)	0
Interest and Fiscal Charges	(1,304,299)	(782,093)	(380,206)	0	(2,466,598)	0
<i>Total Non-Operating Revenues (Expense)</i>	<u>(1,302,154)</u>	<u>(782,093)</u>	<u>(382,957)</u>	<u>0</u>	<u>(2,467,204)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>(1,270,319)</u>	<u>(470,162)</u>	<u>2,113,738</u>	<u>(70,681)</u>	<u>302,576</u>	<u>2,853,105</u>
Capital Contributions	0	191,543	0	0	191,543	0
Transfers In	0	0	0	611,120	611,120	80,391
<i>Change in Net Position</i>	<u>(1,270,319)</u>	<u>(278,619)</u>	<u>2,113,738</u>	<u>540,439</u>	<u>1,105,239</u>	<u>2,933,496</u>
<i>Net Position Beginning of Year, Restated, See Note 2</i>	<u>29,754,891</u>	<u>30,360,626</u>	<u>(1,726,576)</u>	<u>(4,007,828)</u>	<u>54,381,113</u>	<u>2,509,285</u>
<i>Net Position End of Year</i>	<u>\$ 28,484,572</u>	<u>\$ 30,082,007</u>	<u>\$ 387,162</u>	<u>\$ (3,467,389)</u>	<u>\$ 55,486,352</u>	<u>\$ 5,442,781</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Cash Flows from Operating Activities						
Cash Received from Customers	\$ 7,953,364	\$ 8,539,435	\$ 6,740,648	\$ 8,807,630	\$ 32,041,077	\$ 0
Cash Received from Transactions with Other Funds	0	0	0	0	0	10,307,685
Cash Received from Other Revenues	41,777	81,678	78,887	2,794	205,136	426,829
Cash Payments for Contractual and Other Services	(3,519,180)	(4,959,933)	(2,227,649)	(3,264,749)	(13,971,511)	(1,406,981)
Cash Payments to Employees for Services and Benefits	(1,427,899)	(1,360,937)	(876,257)	(4,996,738)	(8,661,831)	(69,851)
Cash Payments for Claims	0	0	0	0	0	(6,894,970)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>3,048,062</u>	<u>2,300,243</u>	<u>3,715,629</u>	<u>548,937</u>	<u>9,612,871</u>	<u>2,362,712</u>
Cash Flows from Noncapital Financing Activities						
Transfers In	0	0	0	611,120	611,120	80,391
Advances In	650,000	550,000	0	400,000	1,600,000	0
Advances Out	(76,441)	0	0	(10,000)	(86,441)	(50,000)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>573,559</u>	<u>550,000</u>	<u>0</u>	<u>1,001,120</u>	<u>2,124,679</u>	<u>30,391</u>
Cash Flows from Capital and Related Financing Activities						
Capital Grants	35,100	0	0	0	35,100	0
Acquisition of Capital Assets	(499,748)	(1,932,210)	(404,461)	(14,050)	(2,850,469)	0
Principal Payments on General Obligation Bonds	(465,000)	(469,670)	(1,530,000)	0	(2,464,670)	0
Principal Payments on Revenue Bonds	(67,100)	0	0	0	(67,100)	0
Principal Payments on OWDA Loans	(1,072,594)	(753,868)	0	0	(1,826,462)	0
Interest Payments on Debt	(1,337,211)	(827,672)	(333,309)	0	(2,498,192)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(3,406,553)</u>	<u>(3,983,420)</u>	<u>(2,267,770)</u>	<u>(14,050)</u>	<u>(9,671,793)</u>	<u>0</u>
Cash Flows from Investing Activities						
Interest	2,145	0	0	0	2,145	0
<i>Net Increase (Decrease) in Cash and Investments</i>	<u>217,213</u>	<u>(1,133,177)</u>	<u>1,447,859</u>	<u>1,536,007</u>	<u>2,067,902</u>	<u>2,393,103</u>
<i>Cash and Investments Beginning of Year</i>	<u>4,488,595</u>	<u>3,776,648</u>	<u>12,256,698</u>	<u>587,001</u>	<u>21,108,942</u>	<u>4,487,429</u>
<i>Cash and Investments End of Year</i>	<u>\$ 4,705,808</u>	<u>\$ 2,643,471</u>	<u>\$ 13,704,557</u>	<u>\$ 2,123,008</u>	<u>\$ 23,176,844</u>	<u>\$ 6,880,532</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities						
Operating Income (Loss)	\$ 31,835	\$ 311,931	\$ 2,496,695	\$ (70,681)	\$ 2,769,780	\$ 2,853,105
Adjustments:						
Depreciation	2,755,528	1,747,365	508,432	111,758	5,123,083	0
(Increase) Decrease in Assets and Deferred Outflows:						
Accounts Receivable	54,272	70,958	64,529	(383,462)	(193,703)	0
Materials and Supplies Inventory	(3,725)	12,851	3,068	11,407	23,601	0
Special Assessments Receivable	363	0	0	0	363	0
Prepays	32,492	23,972	17,869	59,027	133,360	910
Deferred Outflows - Pension	325,100	(114,838)	219,530	1,286,275	1,716,067	0
Deferred Outflows - OPEB	(55,864)	(209,640)	(37,243)	(204,833)	(507,580)	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, 2018

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Increase (Decrease) in Liabilities and Deferred Inflows:						
Accounts Payable	\$ 48,955	\$ 44,674	\$ (65,863)	\$ 6,112	\$ 33,878	\$ 0
Accrued Wages	3,716	(1,746)	3,272	21,936	27,178	(842)
Contracts Payable	0	0	(85,670)	0	(85,670)	0
Due to Other Governments	(933)	(209,466)	(4,020)	3,050	(211,369)	(115)
Compensated Absences Payable	(24,809)	22,126	7,300	11,705	16,322	455
Deferred Inflows - Pension	212,336	192,811	165,646	911,055	1,481,848	0
Deferred Inflows - OPEB	54,816	54,816	36,544	200,991	347,167	0
Net Pension Liability	(453,318)	64,281	(302,212)	(1,662,165)	(2,353,414)	0
Net Pension OPEB	67,298	290,148	44,865	246,762	649,073	0
Closure/Postclosure Costs Payable	0	0	642,887	0	642,887	0
Claims Payable	0	0	0	0	0	(50,896)
Unearned Revenue	0	0	0	0	0	(439,905)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 3,048,062</u>	<u>\$ 2,300,243</u>	<u>\$ 3,715,629</u>	<u>\$ 548,937</u>	<u>\$ 9,612,871</u>	<u>\$ 2,362,712</u>

Noncash Capital Financing Activities:

As of December 31, 2018, the water fund had a receivable for a capital contribution of \$191,543. Assets purchased on account totaled \$45,365 in 2018 and \$528,280 in 2017.

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

	Private Purpose Trust	Agency Funds
Assets		
Equity in Pooled Cash and Investments	\$ 56,374	\$ 12,822,753
Cash and Cash Equivalents in Segregated Accounts	0	2,356,424
Taxes Receivable	0	124,994,423
Other Local Taxes Receivable	0	695,911
Special Assessments Receivable	0	3,764,813
Due from Other Governments	0	3,036,774
	56,374	3,036,774
<i>Total Assets</i>	56,374	\$ 147,671,098
Liabilities		
Contracts Payable	0	\$ 12,373
Due to Other Governments	0	127,741,922
Due to External Parties	0	822,378
Undistributed Monies	0	19,094,425
	0	19,094,425
<i>Total Liabilities</i>	0	\$ 147,671,098
Net Position		
Held in Trust for Others	56,374	
<i>Total Net Position</i>	\$ 56,374	

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Changes in Fiduciary Net Position
Private Purpose Trust Fund
For the Year Ended December 31, 2018

	<u>Private Purpose Trust</u>
Additions	
Interest	<u>\$ 826</u>
<i>Change in Net Position</i>	826
<i>Net Position Beginning of Year</i>	<u>55,548</u>
<i>Net Position End of Year</i>	<u><u>\$ 56,374</u></u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018.

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 County Family and Children First

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The County participates in two joint ventures, a jointly governed organization, and an insurance pool. These organizations are presented in Notes 19, 20, and 21 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, 2018

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.

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

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

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net 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, 2018

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. The agency fund is not reported using the economic resources measurement focus.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 31 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, pension and OPEB. 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 and OPEB are explained in Notes 13 and 14.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, payments in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 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, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

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, 2018

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 Investments with Trustee.” The portion of the cash and investments held in trust for payment related to the future construction of the second phase of the sports complex are recorded as restricted cash.

During 2018, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, municipal securities, money market, U.S. Treasury notes, commercial paper and STAR Ohio. Investments are reported at fair value. Nonnegotiable certificates of deposit are reported at cost.

During fiscal year 2018, the County invested in STAR Ohio. 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 County 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 2018, 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 \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 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 2018 was \$1,696,998, which includes \$1,542,768 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, 2018, 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, 2018

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.

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:

	Governmental Activities	Business-Type Activities
Land Improvements	20 - 30 Years	5 - 40 Years
Buildings and Improvements	30 - 50 Years	50 Years
Roads and Bridges	50 - 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, 2018

Interfund Receivables/Payables

On fund financial statements, long-term interfund loans are classified as “advances to/from other funds.” On fund financial statements, receivables and payables resulting from short-term interfund loans or unpaid amounts for interfund services provided are classified 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.

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 judgments, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan’s fiduciary net position is not sufficient for payment of those benefits.

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net 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 fund balance category 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" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

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 2019 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, 2018

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 2018, the business-type activities received capital contributions in the amount of \$191,543 from 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, 2018

Pensions/Other Postemployment Benefits (OPEB)

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

For the fiscal year ended December 31, 2018, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial reporting for Postemployment Benefits other than Pensions*, GASB Statement No. 85, *Omnibus 2017* and GASB Statement No. 86, *Certain Debt Extinguishments*.

GASB Statement No. 75 requires recognition of the entire net postemployment benefits other than pensions (other postemployment benefits or OPEB) liability and a more comprehensive measure of postemployment benefits expense for OPEB provided to the employees of state and local governmental employers through OPEB plans that are administered through trusts or equivalent arrangements. The implementation of GASB Statement No. 75 resulted in the inclusion of net OPEB liability and OPEB expense components on the accrual financial statements. See below for the effect on net position as previously reported.

	Governmental Activities	Business-Type Activities
Net Position, December 31, 2017	\$ 51,017,285	\$ 58,338,259
Adjustments:		
Net OPEB Liability	(18,273,687)	(4,011,298)
Deferred Outflow-Payments		
Subsequent to Measurement Date	246,692	54,152
Restated Net Position, December 31, 2017	\$ 32,990,290	\$ 54,381,113

	Sewer	Water	Landfill	Care Facility	Total Enterprise Funds
Net Position, December 31, 2017	\$ 30,414,416	\$ 30,800,309	\$ (1,286,893)	\$ (1,589,573)	\$ 58,338,259
Adjustments:					
Net OPEB Liability	(668,550)	(445,700)	(445,700)	(2,451,348)	(4,011,298)
Deferred Outflow-Payments					
Subsequent to Measurement Date	9,025	6,017	6,017	33,093	54,152
Restated Net Position, December 31, 2017	\$ 29,754,891	\$ 30,360,626	\$ (1,726,576)	\$ (4,007,828)	\$ 54,381,113

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available for OPERS.

GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and other postemployment benefits (OPEB). These changes were incorporated in the County's fiscal year 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 86 addresses the reporting and disclosure requirements of certain debt extinguishments including in-substance defeasance transactions and prepaid insurance associated with debt that is extinguished. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

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 Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund	Other Governmental Funds	Total
<u>Nonspendable:</u>					
Unclaimed Monies	\$ 393,178	\$ 0	\$ 0	\$ 0	\$ 393,178
Inventory for Consumption	235,126	4,269	221,727	16,404	477,526
Prepays	134,000	0	0	0	134,000
Advances to Other Funds	3,096,193	0	0	0	3,096,193
Total Nonspendable	<u>3,858,497</u>	<u>4,269</u>	<u>221,727</u>	<u>16,404</u>	<u>4,100,897</u>
<u>Restricted for:</u>					
Developmental Disabilities Operations	0	8,544,969	0	0	8,544,969
Bond Retirement	0	0	0	1,524,674	1,524,674
Capital Improvements	0	0	0	612,899	612,899
Ditch Maintenance	0	0	0	327,542	327,542
Job and Family Services Operations	0	0	0	1,183,620	1,183,620
Children's Services	0	0	0	1,062,040	1,062,040
Child Support Enforcement	0	0	0	1,077,766	1,077,766
Dog and Kennel Operations	0	0	0	191,089	191,089
Real Estate Assessment	0	0	0	575,315	575,315
Road and Bridge Repair/Improvement	0	0	2,122,259	200,000	2,322,259
Delinquent Tax Collections	0	0	0	364,316	364,316
Economic Development and Rehab	0	0	0	156,072	156,072
Tax Abatements	0	0	0	18,089	18,089
Court Operations	0	0	0	2,137,865	2,137,865
Juvenile Corrections	0	0	0	571,781	571,781
Sheriff Operations	0	0	0	956,729	956,729

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Fund Balance	General Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund	Other Governmental Funds	Total
Emergency Management	\$ 0	\$ 0	\$ 0	\$ 305,432	\$ 305,432
Crime Victims Assistance	0	0	0	31,500	31,500
Senior Citizens	0	0	0	40,932	40,932
Landfill	0	0	0	1,767,005	1,767,005
Law Library Operations	0	0	0	283,296	283,296
Tourism and Promotion	0	0	0	1,978,730	1,978,730
Sports Park Phase II	24,300,196	0	0	0	24,300,196
Total Restricted	24,300,196	8,544,969	2,122,259	15,366,692	50,334,116
Committed to:					
Future Severance Payments	407,432	0	0	0	407,432
Board of Elections Capital Improvement	0	0	0	284,553	284,553
Technology Capital Improvement	0	0	0	500,000	500,000
Total Committed	407,432	0	0	784,553	1,191,985
Assigned for:					
Capital Improvements	3,200,914	0	0	0	3,200,914
Sheriff Operations	12,320	0	0	0	12,320
Detox Security	11,303	0	0	0	11,303
Land Acquisitions	2,000	0	0	0	2,000
Debt Retirement	0	0	0	413,891	413,891
Encumbrances:					
General Government:					
Legislative and Executive	233,559	0	0	0	233,559
Judicial	81,527	0	0	0	81,527
Public Safety	117,647	0	0	0	117,647
Public Works	472	0	0	0	472
Health	138	0	0	0	138
Human Services	6,811	0	0	0	6,811
Total Assigned	3,666,691	0	0	413,891	4,080,582
Unassigned (Deficit)	6,376,322	0	0	(68,333) *	6,307,989
Total Fund Balance (Deficit)	\$ 38,609,138	\$ 8,549,238	\$ 2,343,986	\$ 16,513,207	\$ 66,015,569

* Fund balances at December 31, 2018 included individual fund deficits as follows:

	<u>Deficit</u>
<i>Governmental Funds</i> *	
Highway Safety	\$ 5,839
Special Assessment Bond Retirement	54,338
Road and Bridge Construction	8,156

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Deficits in the proprietary funds are as follows:

	Deficit
<i>Enterprise Fund</i>	
Care Facility	\$ 3,467,389

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.

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 major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and 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 funds:

	Net Change in Fund Balance		
	General Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund
GAAP Basis	\$ 19,846,314	\$ 1,384,535	\$ 263,762
Net Adjustment for Revenue Accruals	4,889,788	(119,046)	(77,807)
Net Adjustment for Expenditure Accruals	(2,864,447)	15,841	8,407
Funds Budgeted Elsewhere **	(1,195,659)	0	0
Adjustment for Encumbrances	(742,071)	(620,486)	(144,885)
Budget Basis	\$ 19,933,925	\$ 660,844	\$ 49,477

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** 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.

Note 5 - Deposits and Investments

State statutes classify monies held by the County into three categories.

Active deposits are public deposits necessary to meet the current demands on the treasury. Such 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.

Inactive deposits are public deposits that Council has identified as not required for use within the current two-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Interim monies may be invested or deposited in the following securities:

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;

Erie County, Ohio
Notes to the Basic Financial Statements
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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 40 percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 2 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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Cash on Hand - At December 31, 2018 the County had \$123,963 in undeposited cash on hand, which is included as part of “Equity in Pooled Cash and Investments.”

Deposits - At year-end, the bank balance was \$10,812,163. Of the bank balance:

1. \$736,658 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. \$10,075,505 was exposed to custodial credit risk. 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.

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

The County has cash in the Developmental Disabilities fund which is included in the balance sheet of the County as “Cash and Cash Equivalents with Fiscal Agents” and the book balance was \$1,135,341.

The County has unspent proceeds and donations related to Phase II of the Sports Complex which is included in the balance sheet of the County as “Cash and Investments with Trustee.”

The County has 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” and the book balance was \$2,356,424.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Investments

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

S&P Global Ratings	Investment	Measurement Amount	Investment Maturities (in months)			% Total
			Less than 12	12 - 36	More than 36	
	Net Asset Value (NAV):					
AAAm	STAR Ohio	\$21,312,976	\$21,312,976	\$ 0	\$ 0	22.3%
AAAm	First American Money Market	90,801	90,801	0	0	0.1%
AAAm	Federated Government Obligations Fund	3,283,091	3,283,091	0	0	3.4%
	Fair Value:					
***	Negotiable Certificates of Deposit	4,318,027	691,166	2,193,220	1,433,641	4.5%
	U.S. Agency Notes:					
AA+	Federal Farm Credit	2,837,301	0	0	2,837,301	3.0%
AA+	Federal Home Loan Bank	2,469,827	1,235,419	738,225	496,183	2.6%
AA+	Federal Home Loan Mortgage	22,804,948	6,451,705	10,528,753	5,824,490	23.8%
AAA	Federal National Mortgage Assn.	2,309,655	983,270	1,326,385	0	2.4%
N/A	U.S. Treasury Notes	8,443,047	8,443,047	0	0	8.8%
N/A	Commercial Paper	27,871,732	27,871,732	0	0	29.1%
		<u>\$95,741,405</u>	<u>\$70,363,207</u>	<u>\$14,786,583</u>	<u>\$10,591,615</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, 2018. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 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.

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, 2018, is 45 days and carries a rating of AAAM by S&P Global Ratings.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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.

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, 2018, 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. Special assessments receivable, in the amount of \$102,415, will not be received within one year. As of December 31, 2018, delinquent special assessments were \$242,380.

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 2018 follows:

	Balance 1/1/2018	New Loans	Repayments	Balance 12/31/2018
Developmental Rotary	\$ 143,894	\$ 0	\$ 113,885	\$ 30,009

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 45 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 2018 represent the collection of 2017 taxes. Real property taxes received in 2017 were levied after October 1, 2016, on the assessed values as of January 1, 2017, 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Public utility property tax revenues received in 2018 represent the collection of 2017 taxes. Public utility real and tangible personal property taxes received in 2018 became a lien on December 31, 2015, were levied after October 1, 2017, 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, 2018, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2018 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, 2018, was \$6.90 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2018 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 1,960,704,610
Public Utilities - Real	12,913,180
Public Utilities - Personal	<u>106,317,450</u>
Total	<u>\$ 2,079,935,240</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 agreements expire.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 10 - Capital Assets

A summary of changes in capital assets during 2018 follows:

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 2,559,784	\$ 1,289,914	\$ 0	\$ 3,849,698
Construction in Progress	695,066	9,394,798	(4,005,846)	6,084,018
<i>Total Capital Assets Not Being Depreciated</i>	<u>3,254,850</u>	<u>10,684,712</u>	<u>(4,005,846)</u>	<u>9,933,716</u>
<i>Capital Assets Being Depreciated</i>				
Land Improvements	1,840,305	0	0	1,840,305
Buildings and Improvements	43,388,877	1,305,872	(177,440)	44,517,309
Roads and Bridges	26,556,420	5,963,316	(253,911)	32,265,825
Equipment	9,404,169	339,074	(605,678)	9,137,565
Vehicles	4,576,034	580,744	(280,178)	4,876,600
<i>Total Capital Assets Being Depreciated</i>	<u>85,765,805</u>	<u>8,189,006</u>	<u>(1,317,207)</u>	<u>92,637,604</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(886,563)	(71,257)	0	(957,820)
Buildings and Improvements	(19,335,287)	(922,472)	129,634	(20,128,125)
Roads and Bridges	(7,479,154)	(489,733)	50,519	(7,918,368)
Equipment	(6,782,674)	(509,265)	600,806	(6,691,133)
Vehicles	(3,152,902)	(373,371)	280,178	(3,246,095)
<i>Total Accumulated Depreciation</i>	<u>(37,636,580)</u>	<u>(2,366,098)</u>	<u>1,061,137</u>	<u>(38,941,541)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>48,129,225</u>	<u>5,822,908</u>	<u>(256,070)</u>	<u>53,696,063</u>
Governmental Activities Capital Assets, Net	<u>\$51,384,075</u>	<u>\$16,507,620</u>	<u>\$ (4,261,916)</u>	<u>\$63,629,779</u>

Erie County, Ohio
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For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Business-Type Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 2,443,275	\$ 0	\$ 0	\$ 2,443,275
Construction in Progress	2,220,669	1,686,889	(3,094,312)	813,246
<i>Total Capital Assets Not Being Depreciated</i>	4,663,944	1,686,889	(3,094,312)	3,256,521
<i>Capital Assets Being Depreciated</i>				
Land Improvements	7,526,193	11,804	0	7,537,997
Buildings and Improvements	34,835,632	245,208	0	35,080,840
Sewer and Water Lines	158,222,513	62,744	0	158,285,257
Equipment	9,579,815	3,357,469	(66,521)	12,870,763
Vehicles	1,739,678	97,752	(58,145)	1,779,285
<i>Total Capital Assets Being Depreciated</i>	211,903,831	3,774,977	(124,666)	215,554,142
<i>Accumulated Depreciation</i>				
Land Improvements	(5,382,511)	(236,413)	0	(5,618,924)
Buildings and Improvements	(20,689,796)	(686,252)	0	(21,376,048)
Sewer and Water Lines	(65,114,611)	(3,561,561)	0	(68,676,172)
Equipment	(6,404,941)	(507,934)	63,770	(6,849,105)
Vehicles	(1,106,600)	(130,923)	58,145	(1,179,378)
<i>Total Accumulated Depreciation</i>	(98,698,459)	(5,123,083)	121,915	(103,699,627)
<i>Total Capital Assets Being Depreciated, Net</i>	113,205,372	(1,348,106)	(2,751)	111,854,515
Business-Type Activities Capital Assets, Net	\$ 117,869,316	\$ 338,783	\$ (3,097,063)	\$ 115,111,036

Depreciation expense was charged to governmental activities as follows:

	<u>Depreciation</u>
General Government	
Legislative and Executive	\$ 995,120
Judicial	148,017
Public Safety	437,597
Public Works	647,080
Health	108,563
Human Services	29,721
Total Depreciation Expense	<u>\$ 2,366,098</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 11 - Interfund Balances and Transfers

Interfund Receivables/Payables

The account balances reported in the fund financial statements for “interfund receivable” and “interfund payable” as of December 31, 2018 are as follows:

Interfund Payable	Interfund Receivable General Fund
Nonmajor Governmental	\$ 12,893

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.

Advances To/From Other Funds

Advances to/from other funds for the year ended December 31, 2018, consisted of the following:

Advances from Other Funds	Advances to Other Funds General Fund
Nonmajor Governmental	\$ 117,576
Sewer	888,617
Water	550,000
Care Facility	1,190,000
Internal Service	350,000
Total	\$ 3,096,193

These advances are the long term portion of interfund receivables and payables that will not be paid within one year.

Interfund Transfers

Transfers Out	Transfers In			Total
	Nonmajor Governmental	Care Facility	Internal Service	
General Fund	\$ 2,375,759	\$ 611,120	\$ 80,391	\$3,067,270

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

Erie County, Ohio
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For the Year Ended December 31, 2018

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.

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 \$40,543 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2018, 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.

	<u>Balance</u>	<u>Current</u>	<u>Claim</u>	<u>Balance</u>
	January 1	Year Claims	Payments	December 31
2017	\$ 22,682	\$ 4,543	\$ 1,130	\$ 26,095
2018	\$ 26,095	\$ 14,448	\$ 0	\$ 40,543

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 \$225,000 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 and there has been no significant reduction in insurance from prior year.

All funds of the County, except the Board of Developmental Disabilities, participate in the program and make payments to the Employee Self-Insurance Fund based on actuarial estimates of the amounts needed to pay prior- and current year claims. Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Claims payable at December 31, 2018, was estimated by a third party administrator at \$1,469,195. The changes in the claims liability for 2018 and 2017 were:

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2017	\$ 1,530,945	\$ 7,396,966	\$ 7,393,372	\$ 1,534,539
2018	\$ 1,534,539	\$ 6,829,626	\$ 6,894,970	\$ 1,469,195

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 2018, 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	253,639,535
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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
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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)

The County participates 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, including requirements for reduced and unreduced benefits):

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Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% 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 who retired prior to January 7, 2013, the COLA will continue to be a three 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 (CPI), capped at three percent.

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

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	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2018 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2018 Actual Contribution Rates			
Employer:			
Pension	14.00 %	18.10 %	18.10 %
Post-Employment Health Care Benefits	0.00 %	0.00 %	0.00 %
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 \$4,336,473 for 2018. Of this amount, \$695,662 is reported as due to other governments.

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

The net pension liability for OPERS was measured as of December 31, 2017, 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</u>
Proportion of the Net Pension Liability:	
Current Measurement Period	0.233613%
Prior Measurement Period	0.227934%
Change in Proportion	<u>0.005679%</u>
Proportionate Share of the Net	
Pension Liability	\$ 36,649,337
Pension Expense	\$ 8,484,678

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

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	OPERS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$ 37,427
Changes of Assumptions	4,379,822
Changes in Proportionate Share	901,137
County Contributions Subsequent to the Measurement Date	4,336,473
Total Deferred Outflows of Resources	\$ 9,654,859
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$ 722,239
Net Difference between Projected and Actual Earnings on Pension Plan Investments	7,868,128
Changes in Proportionate Share	102,993
Total Deferred Inflows of Resources	\$ 8,693,360

\$4,336,473 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 liability in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS
2019	\$ 3,776,531
2020	(453,671)
2021	(3,464,706)
2022	(3,233,128)
	\$ (3,374,974)

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 was determined by an actuarial valuation as of December 31, 2017, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2017 are presented below.

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Valuation Date	December 31, 2017
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Investment Rate of Return	7.50 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described table.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected 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.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. 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 annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

The allocation of investment assets within 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 2017 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other Investments	18.00	5.26
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability was 7.50 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 contractually required rates, as actuarially determined. 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 7.50 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 (6.50 percent) or one-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's Proportionate Share of the Net Pension Liability	\$ 65,079,885	\$ 36,649,337	\$ 12,946,828

Note 14 - Defined Benefit OPEB Plans

Net OPEB Liability

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB 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 OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

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The net OPEB liability represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB 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 these estimates 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 OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required OPEB 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)

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.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty 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 Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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Disclosures for the health care plan are presented separately in the OPERS 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 postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, 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 2018, 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.

Each year, the OPERS Board 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 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS 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 into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. There were no contributions to postemployment during 2018.

OPEB Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the Net OPEB Liability:	
Current Measurement Period	0.225874%
Prior Measurement Period	0.220636%
Change in Proportion	0.005238%
Proportionate Share of the Net	
OPEB Liability	\$ 24,528,273
OPEB Expense	\$ 2,208,357

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At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$ 19,108
Changes of Assumptions	1,785,918
Changes in Proportionate Share	357,942
Total Deferred Outflows of Resources	\$ 2,162,968
Deferred Inflows of Resources	
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	\$ 1,827,193
Total Deferred Inflows of Resources	\$ 1,827,193

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS
2019	\$ 577,323
2020	592,999
2021	(377,748)
2022	(456,799)
Total	\$ 335,775

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 and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

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Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care 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.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's Proportionate Share of the Net OPEB Liability	\$ 32,586,869	\$ 24,528,273	\$ 18,008,949

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

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Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries' project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 23,468,328	\$ 24,528,273	\$ 25,623,168

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. Depending on their years of service, sheriff's department correction officers, deputies, sergeants, and lieutenants are paid up to 75 percent of accumulated sick leave upon retirement or separation. Sheriff's department communications officers and administrative assistants are paid up to 50 percent of accumulated sick leave upon retirement. 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 30 to 55 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 Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond
General Obligation Bonds						
Perkins Township Rehab	Sewer	2002	2022	2.00-5.375%	\$ 685,000	Serial
<u>2009 Refunding</u>						
Various Purpose 1998	Governmental	2009	2019	2.00-2.875%	3,931,097	Serial
Various Purpose Series 1998	Water	2009	2018	2.00-3.50%	301,020	Serial
<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

(continued)

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Fund	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond	
General Obligation Bonds						
<u>2017 Refunding</u>						
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	\$ 395,000	Serial
Various Purpose Series 2007	Governmental	2017	2020	2.25 - 5.00%	1,890,000	Serial
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	1,740,000	Serial
Various Purpose Series 2007	Sewer	2017	2021	2.25 - 5.00%	720,000	Serial
Various Purpose Series 2007	Water	2017	2021	2.25 - 5.00%	1,055,000	Serial
Various Purpose Series 2007	Landfill	2017	2027	2.25 - 5.00%	4,305,000	Serial
Sewer Improvement Bond Series 2017	Sewer	2017	2027	2.25 - 5.00%	1,180,000	Serial
Water Improvement Bond Series 2017	Water	2017	2027	2.25 - 5.00%	1,595,000	Serial
Revenue Bonds						
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	
2018 Sports Park	Governmental	2018	2038	4.52%	20,000,000	
2018 Health Department Acquisition & Improvement	Governmental	2018	2038	3.20%	1,300,000	
Special Assessment Bonds						
<u>2009 Refunding</u>						
Kneisel Road	Governmental	2009	2018	2.00-3.50%	122,883	
OWDA Loans						
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	2021	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	
OWDA Loans						
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	
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	

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The County's long-term obligations activity for the year ended December 31, 2018, was as follows:

	Restated Balance 1/1/18	Additions	Reductions	Balance 12/31/18	Due Within One Year
Governmental Activities					
<i>General Obligation Bonds</i>					
2009 Various Purpose Refunding	\$ 760,635	\$ 0	\$ (380,635)	\$ 380,000	\$ 380,000
2011 Public Intrastructure					
Serial Bonds	115,000	0	(55,000)	60,000	60,000
Term Bonds	1,765,000	0	0	1,765,000	0
2012 Public Intrastructure	1,450,000	0	(35,000)	1,415,000	35,000
2017 Various Purpose Refunding	4,025,000	0	(865,000)	3,160,000	880,000
<i>Total General Obligation Bonds</i>	8,115,635	0	(1,335,635)	6,780,000	1,355,000
<i>Revenue Bonds</i>					
2015 Kroger TIF	2,768,741	0	(39,557)	2,729,184	42,759
2016 Sports Park	16,420,000	0	(530,000)	15,890,000	590,000
2018 Sports Park	0	20,000,000	0	20,000,000	505,000
2018 Health Department Acquisition & Improvement	0	1,300,000	0	1,300,000	47,404
<i>Total Revenue Bonds</i>	19,188,741	21,300,000	(569,557)	39,919,184	1,185,163
<i>Special Assessment Bonds</i>					
2009 Refunding 1998 Various Purpose	19,696	0	(19,696)	0	0
<i>Other Long Term Obligations</i>					
Net Pension Liability	42,443,143	0	(12,757,180)	29,685,963	0
Net OPEB Liability	18,273,687	1,594,215	0	19,867,902	0
Capital Lease Obligations	11,195	0	(5,277)	5,918	5,918
Compensated Absences	3,003,658	2,734,124	(2,460,022)	3,277,760	1,878,106
<i>Total Other Long Term Obligations</i>	63,731,683	4,328,339	(15,222,479)	52,837,543	1,884,024
Total Governmental Activities	\$ 91,055,755	\$ 25,628,339	\$ (17,147,367)	\$ 99,536,727	\$ 4,424,187

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Restated Balance 1/1/18	Additions	Reductions	Balance 12/31/18	Due Within One Year
Business-Type Activities					
<i>General Obligation Bonds</i>					
2002 Perkins Township Rehab	\$ 270,000	\$ 0	\$ (80,000)	\$ 190,000	\$ 45,000
2009 1998 Various Purpose Refunding	24,670	0	(24,670)	0	0
2011 2004 Garbage and Refuse Refunding	5,620,000	0	(755,000)	4,865,000	770,000
2017 Series 2007 Various Purpose Refunding	6,080,000	0	(1,340,000)	4,740,000	1,435,000
2017 Sewer Improvement Bond	1,180,000	0	(115,000)	1,065,000	115,000
2017 Water Improvement Bond	1,595,000	0	(150,000)	1,445,000	155,000
<i>Total General Obligation Bonds</i>	<u>14,769,670</u>	<u>0</u>	<u>(2,464,670)</u>	<u>12,305,000</u>	<u>2,520,000</u>
<i>Revenue Bonds</i>					
Sanitary Sewer Revenue Bond 2016A	3,035,000	0	(55,400)	2,979,600	56,400
Sanitary Sewer Revenue Bond 2016B	643,000	0	(11,700)	631,300	12,000
<i>Total Revenue Bonds</i>	<u>3,678,000</u>	<u>0</u>	<u>(67,100)</u>	<u>3,610,900</u>	<u>68,400</u>
<i>Loans Payable</i>					
OWDA Loans	47,901,914	0	(1,826,462)	46,075,452	1,903,962
<i>Other Long Term Obligations</i>					
Net Pension Liability	9,316,788	0	(2,353,414)	6,963,374	0
Net OPEB Liability	4,011,298	649,073	0	4,660,371	0
Unamortized Bond Premiums	888,353	0	(114,016)	774,337	0
Compensated Absences	353,213	424,799	(410,947)	367,065	230,267
Closure/Postclosure Costs Payable	9,187,997	642,887	0	9,830,884	0
<i>Total Other Long Term Obligations</i>	<u>23,757,649</u>	<u>1,716,759</u>	<u>(2,878,377)</u>	<u>22,596,031</u>	<u>230,267</u>
Total Business-Type Activities	<u>\$ 90,107,233</u>	<u>\$ 1,716,759</u>	<u>\$ (7,236,609)</u>	<u>\$ 84,587,383</u>	<u>\$ 4,722,629</u>

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 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

On September 28, 2017, the County issued refunding bonds to refund bonds previously issued in 2007 for infrastructure improvement, courthouse improvement, building construction, and refunding bonds for various improvement bonds issued in 1999, 2000 and 2001. The bonds were issued for a ten year period, with final maturity in 2027. The bonds will be retired through the Dog and Kennel fund, TIF Bond Retirement fund and Sewer, Water and Landfill enterprise funds. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$1,696,278. The issuance resulted in an economic gain of \$1,430,973. As of December 31, 2018, \$9,075,000 of these bonds are considered defeased.

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.

The County has pledged future payment in lieu of taxes to repay \$2.80 million in revenue bonds issued in May 2015 for infrastructure improvements. The bonds are payable solely from the payment in lieu of taxes which were projected to produce 100 percent of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$3,859,368, payable through December 2046. For the current year, payment in lieu of taxes revenue was \$124,538 and principal and interest paid were \$105,453.

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

On May 10, 2018, the County issued \$20,000,000 in revenue bonds to pay for the construction of the Cedar Point Sports Park Phase II. The bonds will be retired through general fund.

The County has pledged future hotel tax revenues (the third 1 percent) to repay \$17.41 million in economic development revenue bonds issued in February 2016 and \$20.0 million in economic development revenue bonds issued in May 2018 to finance the development of Phase I and Phase II of a sports park in Erie County in partnership with Cedar Point Park LLC. The bonds are payable solely from the one percent increase in hotel taxes generated, in part, by increased travel and tourism from the new sports complex. Incremental hotel taxes were projected to produce 100 percent of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$55,028,657, payable through December 2038. For the current year, principal and interest paid and total hotel tax revenues were \$1,516,237 and \$1,422,481, respectively.

On February 23, 2018, the County issued \$1,300,000 in Health Department Facility Acquisition and Improvement bonds. The bonds were issued for a twenty year period, with final maturity in 2038. The bonds will be retired through general fund.

The County has pledged future lease payments received from the Health Department to repay \$1.3 million in Facility and Acquisition bonds issued in February 2018 to finance the acquisition and improvements to the Health Department facility. The bonds are payable solely from lease revenues. Total principal and interest remaining on the bonds is \$1,781,005, payable through December 2038. Rents received amounted to \$75,000 and no principal or interest payments were due in the current year.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Special Assessment Bonds

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

On December 15, 2009, the County issued refunding 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 and OPEB Liability

There are no repayment schedules for the net pension liability and net OPEB liability; however, employer pension and OPEB contributions are primarily made from the General Fund, Water, Sewer, Landfill and Care Facility funds. For additional information related to the net pension liability and net OPEB liability see Notes 13 and 14.

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.

OWDA Loans

The OWDA loans outstanding at December 31, 2018, 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

OWDA loans and sanitary sewer revenue bonds 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 and interest remaining to be paid on the OWDA loans and sanitary sewer revenue bonds is \$64,617,449 and \$5,024,299, respectively. The enterprise funds (sewer and water) paid principal and interest of \$1,893,562 and \$1,904,175, respectively, for the current year. Total net revenues for the sewer and water enterprise funds were \$2,789,508 and \$2,059,296, respectively.

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2018, were as follows:

Governmental Activities

Year	General Obligation Bonds			Revenue Bonds	
	Principal		Interest	Principal	Interest
	Serial	Term			
2019	\$ 1,355,000	\$ 0	\$ 310,169	\$ 1,185,163	\$ 1,611,831
2020	915,000	60,000	249,382	1,207,800	1,563,622
2021	225,000	60,000	200,382	1,300,513	1,514,257
2022	235,000	65,000	185,881	1,409,525	1,460,924
2023	240,000	65,000	170,607	1,482,543	1,403,244
2024 - 2028	1,105,000	355,000	638,647	8,630,001	6,040,614
2029 - 2033	355,000	420,000	421,350	10,999,037	4,077,286
2034 - 2038	475,000	505,000	222,339	12,518,310	1,608,265
2039 - 2043	110,000	235,000	20,863	693,625	89,757
2044 - 2046	0	0	0	492,667	23,809
Total	\$ 5,015,000	\$ 1,765,000	\$ 2,419,620	\$ 39,919,184	\$19,393,609

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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2018, from the business-type activities were as follows:

Business-Type Activities

Year	General Obligation Bonds		Revenue Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 2,520,000	\$ 460,928	\$ 68,400	\$ 67,383	\$ 1,903,962	\$ 1,797,044
2020	2,245,000	356,264	69,700	66,278	1,984,773	1,721,304
2021	1,860,000	265,755	71,000	64,784	2,041,206	1,642,344
2022	1,395,000	193,889	72,200	63,444	2,099,613	1,561,647
2023	1,365,000	144,550	73,700	62,085	2,189,006	1,478,061
2024 - 2028	2,920,000	180,162	389,800	289,390	12,340,063	6,009,509
2029 - 2033	0	0	427,800	251,085	14,591,690	3,353,749
2034 - 2038	0	0	469,800	209,218	7,606,157	905,955
2039 - 2043	0	0	515,600	163,255	1,318,982	72,386
2044 - 2048	0	0	566,200	112,850	0	0
2049 - 2053	0	0	621,400	57,383	0	0
2054 - 2055	0	0	265,300	6,244	0	0
Total	\$ 12,305,000	\$ 1,601,548	\$ 3,610,900	\$ 1,413,399	\$ 46,075,452	\$ 18,541,999

Conduit Debt

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

	Date of Issue	Amount	
		Amount of Issue	Outstanding 12/31//18
Firelands Regional Medical Center, Series 2017	7/2014	\$ 18,380,000	\$ 15,439,200
Firelands Regional Medical Center, Series 2012A	8/2012	59,890,000	47,520,000
Total		\$ 78,270,000	\$ 62,959,200

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2018 were as follows:

Year	Series 2017		Series 2012A	
	Principal	Interest	Principal	Interest
2019	\$ 1,470,400	\$ 321,405	\$ 2,425,000	\$ 2,468,700
2020	1,470,400	289,791	2,545,000	2,347,450
2021	1,470,400	258,178	2,670,000	2,220,200
2022	1,470,400	226,564	2,800,000	2,086,700
2023	9,557,600	136,992	2,935,000	1,946,700
2024 - 2028	0	0	17,085,000	7,258,127
2029 - 2032	0	0	17,060,000	2,294,251
Total	\$ 15,439,200	\$ 1,232,930	\$ 47,520,000	\$ 20,622,128

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 - Leases

Lessee Disclosure

The County has entered into capitalized leases for equipment. Principal payments in 2018 were \$5,277 for the governmental funds. Assets acquired by lease in governmental funds amount to \$25,437 with accumulated depreciation as of December 31, 2018 of \$12,719. The future minimum lease payments required under capital leases are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2019	<u>\$ 6,090</u>
Minimum Lease Payments	6,090
Less Amount Representing Interest	<u>(172)</u>
Present Value of Net Lease Payments	<u>\$ 5,918</u>

Lessor Disclosure

In January 2016, the County entered into a lease agreement with Cedar Point Park LLC (Cedar Point) for the purpose of construction and improvement of a sports park. This lease commenced during 2017 when the project was completed and terminates on December 1, 2035. The total cost of the project was \$19,076,061. The lease agreement contains a bargain purchase option for one dollar. In addition, the County also has the option to require Cedar Point to purchase the sports park for one dollar at any time on or after the third anniversary of the opening of the sports park. This lease qualifies as a capital lease to Cedar Point; therefore, the County will not be reporting the sports park as a capital asset for financial reporting purposes.

In May 2018, the County entered into a lease agreement with Cedar Point Park LLC (Cedar Point) for the purpose of construction and improvement of Phase II of the sports park. This lease will commence as of the date of substantial completion of the construction and terminates on November 1, 2044 or final maturity of the bonds, whichever is later. The project is expected to be completed in 2020. The annual lease payment is \$1.

In March 2018, the County entered into a lease agreement with the Board of Health of Erie County for the property located at 301 Superior Street. This lease commenced during March 1, 2018 and terminates on November 1, 2038. The lease agreement contains one additional renewal term, which shall be for a term of ten years beginning immediately after the expiration of the prior term. Lease payments during the term are \$90,000 per year, which can be paid annually or in or equally monthly installments.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 18 - Closure and Postclosure Costs

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

The \$9,830,884 reported as the landfill closure and postclosure liability at December 31, 2018, represents the cumulative amount reported to date based on the use of 78 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$11,843,114 as the remaining estimated capacity is filled. These costs are based on what it would cost to perform all closure and postclosure care in 2018. 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.

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 19 - 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 eight appointees from the State Board of Mental Health, and ten appointees from Erie and Ottawa Counties. 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 County is not legally obligated for the MHRB debt. Financial information can be obtained from the Mental Health and Recovery Board of Erie and Ottawa Counties, 1907 East Perkins 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 20 - 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, 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, 235 North Toussaint South Road, Oak Harbor, Ohio, 43449.

Note 21 - 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 22 - 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 23 – 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:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Fund	Amount
General Fund	\$ 499,409
Developmental Disabilities	524,460
Nonmajor Governmental Funds	1,171,590
	\$ 2,195,459

Contractual Commitments

As of December 31, 2018, the County had the following contractual commitments:

Vendor	Contractual Commitment	Expended	Balance Remaining
Engineered Fluid Inc.	\$ 811,398	\$ 666,018	\$ 145,380
Erie Blacktop	234,431	173,969	60,462
Fechko Excavating Inc.	750,050	603,916	146,134
K.E. McCartney & Assoc	71,801	69,101	2,700
Neptune Equipment Co (NECO)	2,607,225	2,560,352	46,873
Poggemeyer Design Group	121,750	36,478	85,272
Transystems Corp of Ohio	250,000	179,366	70,634
Mosser Construction	26,867,772	5,959,036	20,908,736
	\$ 31,714,427	\$ 10,248,236	\$ 21,466,191

Contractual commitments identified above may or may not be included in the outstanding encumbrance commitments previously disclosed in this note. Reasons for this may include timing of when contracts are encumbered and contracts paid from enterprise funds, which are not required to disclose encumbrance commitments.

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>					
County's Proportion of the Net Pension Liability	0.233613%	0.227934%	0.223925%	0.219655%	0.219655%
County's Proportionate Share of the Net Pension Liability	\$ 36,649,337	\$ 51,759,931	\$ 38,786,552	\$ 26,492,848	\$ 25,894,463
County's Covered Payroll	\$ 30,084,433	\$ 28,657,026	\$ 27,003,657	\$ 26,191,225	\$ 26,535,492
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	121.82%	180.62%	143.63%	101.15%	97.58%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%	86.36%

(1) Although this schedule is intended to reflect information for ten years, 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.

See accompanying notes to the required supplementary information.

Erie County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - Pension
Last Six Years (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 4,336,473	\$ 4,016,692	\$ 3,539,652	\$ 3,333,812
Contributions in Relation to the Contractually Required Contribution	<u>(4,336,473)</u>	<u>(4,016,692)</u>	<u>(3,539,652)</u>	<u>(3,333,812)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026	\$ 27,003,657
Contributions as a Percentage of Covered Payroll	14.36%	13.35%	12.35%	12.35%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available.

See accompanying notes to the required supplementary information.

<u>2014</u>	<u>2013</u>
\$ 3,236,823	\$ 3,534,500
<u>(3,236,823)</u>	<u>(3,534,500)</u>
<u>\$ 0</u>	<u>\$ 0</u>
\$ 26,191,225	\$ 26,535,492
12.36%	13.32%

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

	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>		
County's Proportion of the Net OPEB Liability	0.225874%	0.220636%
County's Proportionate Share of the Net OPEB Liability	\$ 24,528,273	\$ 22,284,985
County's Covered Payroll	\$ 30,084,433	\$ 28,657,026
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	81.53%	77.76%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information.

Erie County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - OPEB
Last Three Years (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>			
Contractually Required Contribution	\$ 0	\$ 300,844	\$ 573,141
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>(300,844)</u>	<u>(573,141)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll (2)	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
Contributions as a Percentage of Covered Payroll	0.00%	1.00%	2.00%

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

See accompanying notes to the required supplementary information.

Erie County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Note 1 - Net Pension Liability

Changes in Assumptions – OPERS

Amounts reported in calendar year 2017 reflect an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. The following reductions were also made to the actuarial assumptions:

- Discount rate from 8.00 percent to 7.50 percent
- Wage inflation rate from 3.75 percent to 3.25 percent
- Price inflation from 3.00 percent to 2.50 percent

Note 2 - Net OPEB Liability

Changes in Assumptions - OPERS

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

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

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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.

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.

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.

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

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.

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.

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

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.

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.

Local Government Safety Grant Fund

To account for grants to be used for vehicles, equipment, facilities or systems for police, fire or emergency medical services needed to enhance public safety.

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.

Road and Bridge Construction Fund

To account for the monies received from NASA and ODOT for the Mason Road entrance improvements to NASA.

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.

Technology Capital Improvement Fund

To account for funds received from resources of the County committed for improvements and/or replacement of current information technology.

Erie County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 12,159,708	\$ 1,985,785	\$ 1,597,452	\$ 15,742,945
Accounts Receivable	7,899	0	0	7,899
Due from Other Governments	2,589,168	0	0	2,589,168
Property Taxes Receivable	996,104	0	0	996,104
Payment in Lieu of Taxes Receivable	0	2,136,796	0	2,136,796
Special Assessments Receivable	315,830	127,005	0	442,835
Notes Receivable	30,009	0	0	30,009
Materials and Supplies Inventory	16,404	0	0	16,404
Due from External Parties	675,034	0	0	675,034
<i>Total Assets</i>	<u>\$ 16,790,156</u>	<u>\$ 4,249,586</u>	<u>\$ 1,597,452</u>	<u>\$ 22,637,194</u>
Liabilities				
Accounts Payable	\$ 431,673	\$ 0	\$ 0	\$ 431,673
Accrued Wages	269,417	0	0	269,417
Due to Other Governments	94,242	0	0	94,242
Interfund Payable	4,737	0	8,156	12,893
Advances from Other Funds	16,018	101,558	0	117,576
<i>Total Liabilities</i>	<u>816,087</u>	<u>101,558</u>	<u>8,156</u>	<u>925,801</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	949,838	0	0	949,838
Payment in Lieu of Taxes	0	2,136,796	0	2,136,796
Unavailable Revenue	1,984,547	127,005	0	2,111,552
<i>Total Deferred Inflows of Resources</i>	<u>2,934,385</u>	<u>2,263,801</u>	<u>0</u>	<u>5,198,186</u>
Fund Balances				
Nonspendable	16,404	0	0	16,404
Restricted	13,029,119	1,524,674	812,899	15,366,692
Committed	0	0	784,553	784,553
Assigned	0	413,891	0	413,891
Unassigned	(5,839)	(54,338)	(8,156)	(68,333)
<i>Total Fund Balances</i>	<u>13,039,684</u>	<u>1,884,227</u>	<u>1,589,296</u>	<u>16,513,207</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 16,790,156</u>	<u>\$ 4,249,586</u>	<u>\$ 1,597,452</u>	<u>\$ 22,637,194</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 929,525	\$ 0	\$ 0	\$ 929,525
Other Local Taxes	4,136,710	0	0	4,136,710
Payment in Lieu of Taxes	0	2,057,193	0	2,057,193
Special Assessments	246,622	30,469	0	277,091
Charges for Services	4,829,182	0	0	4,829,182
Licenses and Permits	462,048	0	0	462,048
Fines and Forfeitures	94,575	0	0	94,575
Intergovernmental	12,995,652	0	40,000	13,035,652
Interest	8,535	0	0	8,535
Other	286,804	0	0	286,804
<i>Total Revenues</i>	<u>23,989,653</u>	<u>2,087,662</u>	<u>40,000</u>	<u>26,117,315</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	6,422,478	32,058	0	6,454,536
Judicial	1,961,676	0	0	1,961,676
Intergovernmental	0	851,458	0	851,458
Public Safety	3,753,222	0	0	3,753,222
Public Works	827,030	0	0	827,030
Health	1,307,307	0	0	1,307,307
Human Services	9,646,400	0	0	9,646,400
Economic Development	1,009,381	0	0	1,009,381
Capital Outlay	382,117	0	444,425	826,542
Debt Service:				
Principal Retirement	35,000	1,359,888	0	1,394,888
Interest and Fiscal Charges	16,761	418,064	0	434,825
<i>Total Expenditures</i>	<u>25,361,372</u>	<u>2,661,468</u>	<u>444,425</u>	<u>28,467,265</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,371,719)</u>	<u>(573,806)</u>	<u>(404,425)</u>	<u>(2,349,950)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	382	0	0	382
Transfers In	1,998,375	177,384	200,000	2,375,759
<i>Total Other Financing Sources (Uses)</i>	<u>1,998,757</u>	<u>177,384</u>	<u>200,000</u>	<u>2,376,141</u>
<i>Change in Fund Balances</i>	627,038	(396,422)	(204,425)	26,191
<i>Fund Balances Beginning of Year</i>	<u>12,412,646</u>	<u>2,280,649</u>	<u>1,793,721</u>	<u>16,487,016</u>
<i>Fund Balances End of Year</i>	<u>\$ 13,039,684</u>	<u>\$ 1,884,227</u>	<u>\$ 1,589,296</u>	<u>\$ 16,513,207</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund
Assets					
Equity in Pooled Cash and Investments	\$ 334,480	\$ 666,267	\$ 1,189,529	\$ 1,106,773	\$ 197,893
Accounts Receivable	0	26	0	0	72
Due from Other Governments	0	1,035,590	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	315,830	0	0	0	0
Notes Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	10,545	0	0	3,330
Due from External Parties	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 650,310</u>	<u>\$ 1,712,428</u>	<u>\$ 1,189,529</u>	<u>\$ 1,106,773</u>	<u>\$ 201,295</u>
Liabilities					
Accounts Payable	\$ 4,916	\$ 58,587	\$ 127,489	\$ 0	\$ 0
Accrued Wages	1,750	102,845	0	25,067	5,987
Due to Other Governments	272	16,056	0	3,940	889
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	16,018	0	0	0
<i>Total Liabilities</i>	<u>6,938</u>	<u>193,506</u>	<u>127,489</u>	<u>29,007</u>	<u>6,876</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	315,830	324,757	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>315,830</u>	<u>324,757</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	10,545	0	0	3,330
Restricted	327,542	1,183,620	1,062,040	1,077,766	191,089
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>327,542</u>	<u>1,194,165</u>	<u>1,062,040</u>	<u>1,077,766</u>	<u>194,419</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 650,310</u>	<u>\$ 1,712,428</u>	<u>\$ 1,189,529</u>	<u>\$ 1,106,773</u>	<u>\$ 201,295</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Real Estate Assessment Fund	Delinquent Real Estate Fund	Community Development Block Grant Fund	Community Housing Improvement Program Fund	Tax Abatements Fund
Assets					
Equity in Pooled Cash and Investments	\$ 597,436	\$ 371,312	\$ 101,769	\$ 147,037	\$ 18,089
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	0	14,519	0	0
Property Taxes 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	720	0
Due from External Parties	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 597,436</u>	<u>\$ 371,312</u>	<u>\$ 116,288</u>	<u>\$ 147,757</u>	<u>\$ 18,089</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 43,561	\$ 61,787	\$ 0
Accrued Wages	19,121	6,055	81	560	0
Due to Other Governments	3,000	941	12	83	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>22,121</u>	<u>6,996</u>	<u>43,654</u>	<u>62,430</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	0	1,169	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>1,169</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	720	0
Restricted	575,315	364,316	71,465	84,607	18,089
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>575,315</u>	<u>364,316</u>	<u>71,465</u>	<u>85,327</u>	<u>18,089</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 597,436</u>	<u>\$ 371,312</u>	<u>\$ 116,288</u>	<u>\$ 147,757</u>	<u>\$ 18,089</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund
Assets					
Equity in Pooled Cash and Investments	\$ 74,797	\$ 213,715	\$ 497,622	\$ 180,667	\$ 11,047
Accounts Receivable	0	0	0	7,483	0
Due from Other Governments	0	0	934,849	0	0
Property Taxes 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>\$ 74,797</u>	<u>\$ 213,715</u>	<u>\$ 1,432,471</u>	<u>\$ 188,150</u>	<u>\$ 11,047</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 11,886	\$ 37,071	\$ 4,270
Accrued Wages	0	0	9,304	33,771	0
Due to Other Governments	0	0	1,441	20,518	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>22,631</u>	<u>91,360</u>	<u>4,270</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	0	934,849	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>934,849</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	74,797	213,715	474,991	96,790	6,777
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>74,797</u>	<u>213,715</u>	<u>474,991</u>	<u>96,790</u>	<u>6,777</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 74,797</u>	<u>\$ 213,715</u>	<u>\$ 1,432,471</u>	<u>\$ 188,150</u>	<u>\$ 11,047</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund
Assets					
Equity in Pooled Cash and Investments	\$ 7,474	\$ 658,710	\$ 132,029	\$ 255,594	\$ 4,612
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	0	0	345	0
Property Taxes 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>\$ 7,474</u>	<u>\$ 658,710</u>	<u>\$ 132,029</u>	<u>\$ 255,939</u>	<u>\$ 4,612</u>
Liabilities					
Accounts Payable	\$ 0	\$ 1,390	\$ 1,378	\$ 0	\$ 0
Accrued Wages	0	1,751	0	0	0
Due to Other Governments	0	271	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>3,412</u>	<u>1,378</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources					
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>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	7,474	655,298	130,651	255,939	4,612
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>7,474</u>	<u>655,298</u>	<u>130,651</u>	<u>255,939</u>	<u>4,612</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,474</u>	<u>\$ 658,710</u>	<u>\$ 132,029</u>	<u>\$ 255,939</u>	<u>\$ 4,612</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund	Adult Probation Fund
Assets					
Equity in Pooled Cash and Investments	\$ 95,811	\$ 97,711	\$ 5,372	\$ 0	\$ 119,928
Accounts Receivable	0	56	0	0	0
Due from Other Governments	0	77,210	0	4,429	402,821
Property Taxes 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>\$ 95,811</u>	<u>\$ 174,977</u>	<u>\$ 5,372</u>	<u>\$ 4,429</u>	<u>\$ 522,749</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,715
Accrued Wages	1,854	34,682	1,493	922	10,362
Due to Other Governments	362	5,366	230	180	8,063
Interfund Payable	0	0	0	4,737	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>2,216</u>	<u>40,048</u>	<u>1,723</u>	<u>5,839</u>	<u>29,140</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	12,869	0	4,429	259,810
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>12,869</u>	<u>0</u>	<u>4,429</u>	<u>259,810</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	93,595	122,060	3,649	0	233,799
Unassigned	0	0	0	(5,839)	0
<i>Total Fund Balances (Deficit)</i>	<u>93,595</u>	<u>122,060</u>	<u>3,649</u>	<u>(5,839)</u>	<u>233,799</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 95,811</u>	<u>\$ 174,977</u>	<u>\$ 5,372</u>	<u>\$ 4,429</u>	<u>\$ 522,749</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Drug Enforcement Fund	Emergency Management Agency Fund	Indigent Immobilization Fund	Development Rotary Fund	Crime Victims Assistance Fund
Assets					
Equity in Pooled Cash and Investments	\$ 31,799	\$ 311,570	\$ 1,931	\$ 334,183	\$ 4,133
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	17,168	0	0	45,705
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	30,009	0
Materials and Supplies Inventory	0	1,809	0	0	0
Due from External Parties	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 31,799</u>	<u>\$ 330,547</u>	<u>\$ 1,931</u>	<u>\$ 364,192</u>	<u>\$ 49,838</u>
Liabilities					
Accounts Payable	\$ 0	\$ 2,500	\$ 0	\$ 201	\$ 1,004
Accrued Wages	0	3,140	0	278	5,579
Due to Other Governments	0	498	0	43	873
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>6,138</u>	<u>0</u>	<u>522</u>	<u>7,456</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	17,168	0	0	10,882
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>17,168</u>	<u>0</u>	<u>0</u>	<u>10,882</u>
Fund Balances					
Nonspendable	0	1,809	0	0	0
Restricted	31,799	305,432	1,931	363,670	31,500
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>31,799</u>	<u>307,241</u>	<u>1,931</u>	<u>363,670</u>	<u>31,500</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 31,799</u>	<u>\$ 330,547</u>	<u>\$ 1,931</u>	<u>\$ 364,192</u>	<u>\$ 49,838</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund	Law Library Fund	Indigent Ignition Interlock Fund
Assets					
Equity in Pooled Cash and Investments	\$ 1,329,090	\$ 40,932	\$ 1,778,056	\$ 342,691	\$ 60,145
Accounts Receivable	0	0	262	0	0
Due from Other Governments	0	56,518	0	0	14
Property Taxes Receivable	0	996,104	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	675,034	0	0	0	0
<i>Total Assets</i>	<u>\$ 2,004,124</u>	<u>\$ 1,093,554</u>	<u>\$ 1,778,318</u>	<u>\$ 342,691</u>	<u>\$ 60,159</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 4,974	\$ 57,079	\$ 0
Accrued Wages	0	0	1,160	2,006	0
Due to Other Governments	25,394	0	5,179	310	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>25,394</u>	<u>0</u>	<u>11,313</u>	<u>59,395</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	949,838	0	0	0
Unavailable Revenue	0	102,784	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,052,622</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	1,978,730	40,932	1,767,005	283,296	60,159
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>1,978,730</u>	<u>40,932</u>	<u>1,767,005</u>	<u>283,296</u>	<u>60,159</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,004,124</u>	<u>\$ 1,093,554</u>	<u>\$ 1,778,318</u>	<u>\$ 342,691</u>	<u>\$ 60,159</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	911 Services Fund	Local Government Safety Grant Fund	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Investments	\$ 839,504	\$ 0	\$ 12,159,708
Accounts Receivable	0	0	7,899
Due from Other Governments	0	0	2,589,168
Property Taxes Receivable	0	0	996,104
Special Assessments Receivable	0	0	315,830
Notes Receivable	0	0	30,009
Materials and Supplies Inventory	0	0	16,404
Due from External Parties	0	0	675,034
<i>Total Assets</i>	<u>\$ 839,504</u>	<u>\$ 0</u>	<u>\$ 16,790,156</u>
Liabilities			
Accounts Payable	\$ 2,865	\$ 0	\$ 431,673
Accrued Wages	1,649	0	269,417
Due to Other Governments	321	0	94,242
Interfund Payable	0	0	4,737
Advances from Other Funds	0	0	16,018
<i>Total Liabilities</i>	<u>4,835</u>	<u>0</u>	<u>816,087</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	0	0	949,838
Unavailable Revenue	0	0	1,984,547
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>2,934,385</u>
Fund Balances			
Nonspendable	0	0	16,404
Restricted	834,669	0	13,029,119
Unassigned	0	0	(5,839)
<i>Total Fund Balances (Deficit)</i>	<u>834,669</u>	<u>0</u>	<u>13,039,684</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 839,504</u>	<u>\$ 0</u>	<u>\$ 16,790,156</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Local Taxes - Hotel	0	0	0	0	0
Special Assessments	246,622	0	0	0	0
Charges for Services	0	33,938	20,078	342,574	8,074
Licenses and Permits	0	0	0	0	316,185
Fines and Forfeitures	0	0	0	0	850
Intergovernmental	0	5,108,923	1,650,513	1,096,317	2,500
Interest	0	0	0	0	0
Other	0	1,105	64,412	0	12,204
<i>Total Revenues</i>	<u>246,622</u>	<u>5,143,966</u>	<u>1,735,003</u>	<u>1,438,891</u>	<u>339,813</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	1,579	0
Public Safety	0	0	0	0	0
Public Works	260,774	0	0	0	0
Health	0	0	0	0	274,888
Human Services	0	5,313,357	2,930,570	1,402,473	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	35,000
Interest and Fiscal Charges	0	0	0	0	16,761
<i>Total Expenditures</i>	<u>260,774</u>	<u>5,313,357</u>	<u>2,930,570</u>	<u>1,404,052</u>	<u>326,649</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(14,152)	(169,391)	(1,195,567)	34,839	13,164
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	354	0	0	28
Transfers In	0	245,290	1,700,000	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>245,644</u>	<u>1,700,000</u>	<u>0</u>	<u>28</u>
<i>Change in Fund Balances</i>	(14,152)	76,253	504,433	34,839	13,192
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>341,694</u>	<u>1,117,912</u>	<u>557,607</u>	<u>1,042,927</u>	<u>181,227</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 327,542</u>	<u>\$ 1,194,165</u>	<u>\$ 1,062,040</u>	<u>\$ 1,077,766</u>	<u>\$ 194,419</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, 2018

	Real Estate Assessment Fund	Delinquent Real Estate Fund	Community Development Block Grant Fund	Community Housing Improvement Program Fund	Tax Abatements Fund
Revenues					
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	1,482,031	294,419	0	0	7,748
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	400,419	575,562	0
Interest	0	0	0	2,162	0
Other	20,578	93,719	0	36,368	0
<i>Total Revenues</i>	<u>1,502,609</u>	<u>388,138</u>	<u>400,419</u>	<u>614,092</u>	<u>7,748</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	1,652,043	303,575	0	0	0
Judicial	0	0	0	0	0
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	0	0	328,332	653,904	2,995
Capital Outlay	0	0	0	0	0
Debt Service:	0	0	0	0	0
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,652,043</u>	<u>303,575</u>	<u>328,332</u>	<u>653,904</u>	<u>2,995</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(149,434)	84,563	72,087	(39,812)	4,753
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	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>	(149,434)	84,563	72,087	(39,812)	4,753
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>724,749</u>	<u>279,753</u>	<u>(622)</u>	<u>125,139</u>	<u>13,336</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 575,315</u>	<u>\$ 364,316</u>	<u>\$ 71,465</u>	<u>\$ 85,327</u>	<u>\$ 18,089</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, 2018

	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund
Revenues					
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	58,293	125,408	0	3,423	15,609
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	453	0	0
Intergovernmental	0	0	454,414	1,804,028	0
Interest	0	0	0	0	0
Other	0	0	0	43,404	0
<i>Total Revenues</i>	<u>58,293</u>	<u>125,408</u>	<u>454,867</u>	<u>1,850,855</u>	<u>15,609</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	80,794	27,981	675,191	0	16,065
Public Safety	0	0	0	1,750,451	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
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>80,794</u>	<u>27,981</u>	<u>675,191</u>	<u>1,750,451</u>	<u>16,065</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,501)	97,427	(220,324)	100,404	(456)
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	0	0	0	13,811	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,811</u>	<u>0</u>
<i>Change in Fund Balances</i>	(22,501)	97,427	(220,324)	114,215	(456)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>97,298</u>	<u>116,288</u>	<u>695,315</u>	<u>(17,425)</u>	<u>7,233</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 74,797</u>	<u>\$ 213,715</u>	<u>\$ 474,991</u>	<u>\$ 96,790</u>	<u>\$ 6,777</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, 2018

	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund
Revenues					
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	407	147,556	58,801	15,362	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	7,044	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>407</u>	<u>147,556</u>	<u>58,801</u>	<u>22,406</u>	<u>0</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	0	95,196	15,716	305	877
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	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
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>95,196</u>	<u>15,716</u>	<u>305</u>	<u>877</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	407	52,360	43,085	22,101	(877)
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	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>	407	52,360	43,085	22,101	(877)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>7,067</u>	<u>602,938</u>	<u>87,566</u>	<u>233,838</u>	<u>5,489</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 7,474</u>	<u>\$ 655,298</u>	<u>\$ 130,651</u>	<u>\$ 255,939</u>	<u>\$ 4,612</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, 2018

	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund	Adult Probation Fund
Revenues					
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	1,342,305	0	0	29,545
Licenses and Permits	145,863	0	0	0	0
Fines and Forfeitures	0	0	36,172	0	0
Intergovernmental	0	0	0	15,019	580,700
Interest	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>145,863</u>	<u>1,342,305</u>	<u>36,172</u>	<u>15,019</u>	<u>610,245</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	714,182
Public Safety	135,758	1,341,575	40,393	17,905	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
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>135,758</u>	<u>1,341,575</u>	<u>40,393</u>	<u>17,905</u>	<u>714,182</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	10,105	730	(4,221)	(2,886)	(103,937)
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	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>	10,105	730	(4,221)	(2,886)	(103,937)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>83,490</u>	<u>121,330</u>	<u>7,870</u>	<u>(2,953)</u>	<u>337,736</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 93,595</u>	<u>\$ 122,060</u>	<u>\$ 3,649</u>	<u>\$ (5,839)</u>	<u>\$ 233,799</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, 2018

	Drug Enforcement Fund	Emergency Management Agency Fund	Indigent Immobilization Fund	Development Rotary Fund	Crime Victims Assistance Fund
Revenues					
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	26,000	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	16,741	0	0	0	0
Intergovernmental	0	267,872	0	0	274,697
Interest	0	0	0	6,373	0
Other	0	6,873	0	0	5,372
<i>Total Revenues</i>	<u>16,741</u>	<u>300,745</u>	<u>0</u>	<u>6,373</u>	<u>280,069</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	256,206
Judicial	0	0	0	0	0
Public Safety	22,067	269,824	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	24,150	0
Capital Outlay	0	0	0	0	0
Debt Service:	0	0	0	0	0
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>22,067</u>	<u>269,824</u>	<u>0</u>	<u>24,150</u>	<u>256,206</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,326)	30,921	0	(17,777)	23,863
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	0	39,274	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>39,274</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Fund Balances</i>	(5,326)	70,195	0	(17,777)	23,863
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>37,125</u>	<u>237,046</u>	<u>1,931</u>	<u>381,447</u>	<u>7,637</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 31,799</u>	<u>\$ 307,241</u>	<u>\$ 1,931</u>	<u>\$ 363,670</u>	<u>\$ 31,500</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, 2018

	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund	Law Library Fund	Indigent Ignition Interlock Fund
Revenues					
Property Taxes	\$ 0	\$ 929,525	\$ 0	\$ 0	\$ 0
Other Local Taxes - Hotel	4,136,710	0	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	0	0	623,227	190,885	3,499
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	33,315	0
Intergovernmental	0	120,771	0	0	0
Interest	0	0	0	0	0
Other	0	208	1,622	939	0
<i>Total Revenues</i>	<u>4,136,710</u>	<u>1,050,504</u>	<u>624,849</u>	<u>225,139</u>	<u>3,499</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	4,210,629	0	0	0	0
Judicial	0	0	0	333,790	0
Public Safety	0	0	0	0	0
Public Works	0	0	566,256	0	0
Health	0	1,032,419	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
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>4,210,629</u>	<u>1,032,419</u>	<u>566,256</u>	<u>333,790</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(73,919)	18,085	58,593	(108,651)	3,499
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	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>	(73,919)	18,085	58,593	(108,651)	3,499
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,052,649</u>	<u>22,847</u>	<u>1,708,412</u>	<u>391,947</u>	<u>56,660</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 1,978,730</u>	<u>\$ 40,932</u>	<u>\$ 1,767,005</u>	<u>\$ 283,296</u>	<u>\$ 60,159</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, 2018

	911 Services Fund	Local Government Safety Grant Fund	Total Nonmajor Special Revenue Funds
Revenues			
Property Taxes	\$ 0	\$ 0	\$ 929,525
Other Local Taxes - Hotel	0	0	4,136,710
Special Assessments	0	0	246,622
Charges for Services	0	0	4,829,182
Licenses and Permits	0	0	462,048
Fines and Forfeitures	0	0	94,575
Intergovernmental	216,514	427,403	12,995,652
Interest	0	0	8,535
Other	0	0	286,804
<i>Total Revenues</i>	<u>216,514</u>	<u>427,403</u>	<u>23,989,653</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	25	0	6,422,478
Judicial	0	0	1,961,676
Public Safety	175,249	0	3,753,222
Public Works	0	0	827,030
Health	0	0	1,307,307
Human Services	0	0	9,646,400
Economic Development	0	0	1,009,381
Capital Outlay	0	382,117	382,117
Debt Service:			
Principal Retirement	0	0	35,000
Interest and Fiscal Charges	0	0	16,761
<i>Total Expenditures</i>	<u>175,274</u>	<u>382,117</u>	<u>25,361,372</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	41,240	45,286	(1,371,719)
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	0	0	382
Transfers In	0	0	1,998,375
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>1,998,757</u>
<i>Change in Fund Balances</i>	41,240	45,286	627,038
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>793,429</u>	<u>(45,286)</u>	<u>12,412,646</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 834,669</u>	<u>\$ 0</u>	<u>\$ 13,039,684</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2018

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets				
Equity in Pooled Cash and Investments	\$ 413,891	\$ 1,524,674	\$ 47,220	\$ 1,985,785
Payment in Lieu of Taxes Receivable	0	2,136,796	0	2,136,796
Special Assessments Receivable	0	0	127,005	127,005
<i>Total Assets</i>	<u>\$ 413,891</u>	<u>\$ 3,661,470</u>	<u>\$ 174,225</u>	<u>\$ 4,249,586</u>
Liabilities				
Advances from Other Funds	\$ 0	\$ 0	\$ 101,558	\$ 101,558
Deferred Inflows of Resources				
Payment in Lieu of Taxes	0	2,136,796	0	2,136,796
Unavailable Revenue	0	0	127,005	127,005
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>2,136,796</u>	<u>127,005</u>	<u>2,263,801</u>
Fund Balances				
Restricted	0	1,524,674	0	1,524,674
Assigned	413,891	0	0	413,891
Unassigned	0	0	(54,338)	(54,338)
<i>Total Fund Balances (Deficit)</i>	<u>413,891</u>	<u>1,524,674</u>	<u>(54,338)</u>	<u>1,884,227</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 413,891</u>	<u>\$ 3,661,470</u>	<u>\$ 174,225</u>	<u>\$ 4,249,586</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues				
Payment in Lieu of Taxes	\$ 0	\$ 2,057,193	\$ 0	\$ 2,057,193
Special Assessments	0	0	30,469	30,469
<i>Total Revenues</i>	<u>0</u>	<u>2,057,193</u>	<u>30,469</u>	<u>2,087,662</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	31,984	74	32,058
Intergovernmental	0	851,458	0	851,458
Debt Service:				
Principal Retirement	380,635	959,557	19,696	1,359,888
Interest and Fiscal Charges	25,259	388,798	4,007	418,064
<i>Total Expenditures</i>	<u>405,894</u>	<u>2,231,797</u>	<u>23,777</u>	<u>2,661,468</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(405,894)</u>	<u>(174,604)</u>	<u>6,692</u>	<u>(573,806)</u>
Other Financing Sources (Uses)				
Transfers In	501	176,883	0	177,384
<i>Change in Fund Balances</i>	(405,393)	2,279	6,692	(396,422)
<i>Fund Balances Beginning of Year</i>	<u>819,284</u>	<u>1,522,395</u>	<u>(61,030)</u>	<u>2,280,649</u>
<i>Fund Balances End of Year</i>	<u>\$ 413,891</u>	<u>\$ 1,524,674</u>	<u>\$ (54,338)</u>	<u>\$ 1,884,227</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Road and Bridge Construction Fund	Route 250 Corridor Safety Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Equity in Pooled Cash and Investments	\$ 284,553	\$ 115,542	\$ 0	\$ 489,698
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Liabilities				
Interfund Payable	\$ 0	\$ 0	\$ 8,156	\$ 0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances				
Restricted	0	115,542	0	489,698
Committed	284,553	0	0	0
Unassigned	0	0	(8,156)	0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total Fund Balances (Deficit)</i>	<u>284,553</u>	<u>115,542</u>	<u>(8,156)</u>	<u>489,698</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 284,553</u>	<u>\$ 115,542</u>	<u>\$ 0</u>	<u>\$ 489,698</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Motor Vehicle and Gasoline Tax Construction Fund	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Equity in Pooled Cash and Investments	\$ 200,000	\$ 7,659	\$ 500,000	\$ 1,597,452
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Liabilities				
Interfund Payable	\$ 0	\$ 0	\$ 0	\$ 8,156
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances				
Restricted	200,000	7,659	0	812,899
Committed	0	0	500,000	784,553
Unassigned	0	0	0	(8,156)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total Fund Balances (Deficit)</i>	<u>200,000</u>	<u>7,659</u>	<u>500,000</u>	<u>1,589,296</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 200,000</u>	<u>\$ 7,659</u>	<u>\$ 500,000</u>	<u>\$ 1,597,452</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Road and Bridge Construction Fund	Route 250 Corridor Safety Fund
Revenues				
Intergovernmental	\$ 0	\$ 0	\$ 40,000	\$ 0
Expenditures				
Capital Outlay	0	0	48,156	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(8,156)	0
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
<i>Change in Fund Balances</i>	0	0	(8,156)	0
<i>Fund Balances Beginning of Year</i>	284,553	115,542	0	489,698
<i>Fund Balances End of Year</i>	<u>\$ 284,553</u>	<u>\$ 115,542</u>	<u>\$ (8,156)</u>	<u>\$ 489,698</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Motor Vehicle and Gasoline Tax Conststruction Fund	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 40,000
Expenditures				
Capital Outlay	200,000	196,269	0	444,425
<i>Excess of Revenues Over (Under) Expenditures</i>	(200,000)	(196,269)	0	(404,425)
Other Financing Sources (Uses)				
Transfers In	0	0	200,000	200,000
<i>Change in Fund Balances</i>	(200,000)	(196,269)	200,000	(204,425)
<i>Fund Balances Beginning of Year</i>	400,000	203,928	300,000	1,793,721
<i>Fund Balances End of Year</i>	<u>\$ 200,000</u>	<u>\$ 7,659</u>	<u>\$ 500,000</u>	<u>\$ 1,589,296</u>

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***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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 4,295,400	\$ 4,270,325	\$ (25,075)
Permissive Sales Taxes	16,029,338	16,048,596	19,258
Special Assessments	8,000	8,000	0
Charges for Services	4,533,047	3,960,511	(572,536)
Licenses and Permits	855,750	821,196	(34,554)
Fines and Forfeitures	320,000	299,783	(20,217)
Intergovernmental	3,559,292	3,656,359	97,067
Interest	1,299,250	1,509,801	210,551
Rent	332,500	340,000	7,500
Contributions and Donations	2,356,237	6,921,237	4,565,000
Other	986,124	952,873	(33,251)
<i>Total Revenues</i>	<u>34,574,938</u>	<u>38,788,681</u>	<u>4,213,743</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	634,947	629,019	5,928
Materials and Supplies	656,482	637,775	18,707
Contractual Services	596,532	548,717	47,815
Capital Outlay	154	0	154
Other	3,006	581	2,425
Total Commissioners	<u>1,891,121</u>	<u>1,816,092</u>	<u>75,029</u>
Finance			
Personal Services	356,030	333,416	22,614
Materials and Supplies	22,025	18,986	3,039
Contractual Services	231,857	231,307	550
Other	25,000	10,916	14,084
Total Finance	<u>634,912</u>	<u>594,625</u>	<u>40,287</u>
Human Resources			
Personal Services	362,808	362,778	30
Materials and Supplies	11,425	10,040	1,385
Contractual Services	13,472	12,895	577
Total Human Resources	<u>387,705</u>	<u>385,713</u>	<u>1,992</u>
Microfilm			
Personal Services	134,422	134,255	167
Materials and Supplies	27,865	22,458	5,407
Contractual Services	8,100	7,982	118
Capital Outlay	8,359	0	8,359
Total Microfilm	<u>178,746</u>	<u>164,695</u>	<u>14,051</u>
Information Technology			
Personal Services	351,511	345,031	6,480
Materials and Supplies	64,253	62,449	1,804
Contractual Services	207,210	197,264	9,946
Capital Outlay	14,890	14,890	0
Total Information Technology	<u>637,864</u>	<u>619,634</u>	<u>18,230</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, 2018

	Final Budget	Actual	Variance with Budget
Facilities			
Personal Services	\$ 1,065,641	\$ 1,063,504	\$ 2,137
Materials and Supplies	680,808	587,741	93,067
Contractual Services	926,749	831,618	95,131
Capital Outlay	181,475	163,148	18,327
Total Facilities	<u>2,854,673</u>	<u>2,646,011</u>	<u>208,662</u>
Auditor			
Personal Services	593,229	585,451	7,778
Materials and Supplies	22,050	13,345	8,705
Contractual Services	249,500	239,823	9,677
Total Auditor	<u>864,779</u>	<u>838,619</u>	<u>26,160</u>
Board of Revision			
Contractual Services	<u>12,500</u>	<u>10,477</u>	<u>2,023</u>
Treasurer			
Personal Services	207,575	195,164	12,411
Materials and Supplies	89,160	68,927	20,233
Contractual Services	71,400	63,174	8,226
Total Treasurer	<u>368,135</u>	<u>327,265</u>	<u>40,870</u>
Prosecuting Attorney			
Personal Services	1,342,727	1,337,381	5,346
Materials and Supplies	93,486	91,126	2,360
Contractual Services	14,027	12,732	1,295
Total Prosecuting Attorney	<u>1,450,240</u>	<u>1,441,239</u>	<u>9,001</u>
Board of Elections			
Personal Services	350,204	347,692	2,512
Materials and Supplies	179,170	164,605	14,565
Contractual Services	96,666	94,244	2,422
Total Board of Elections	<u>626,040</u>	<u>606,541</u>	<u>19,499</u>
Recorder			
Personal Services	284,906	279,356	5,550
Materials and Supplies	17,825	8,728	9,097
Contractual Services	121,620	113,366	8,254
Total Recorder	<u>424,351</u>	<u>401,450</u>	<u>22,901</u>
Lodging Excise Tax			
Materials and Supplies	50,000	1,000	49,000
Contractual Services	311,001	235,000	76,001
Capital Outlay	20,000,000	4,040,953	15,959,047
Other	1,000,000	160,000	840,000
Total Lodging Excise Tax	<u>21,361,001</u>	<u>4,436,953</u>	<u>16,924,048</u>
Miscellaneous			
Personal Services	11,791	11,698	93
Contractual Services	595,000	212,253	382,747
Total Miscellaneous	<u>606,791</u>	<u>223,951</u>	<u>382,840</u>
Total Legislative and Executive	<u>32,298,858</u>	<u>14,513,265</u>	<u>17,785,593</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, 2018

	Final Budget	Actual	Variance with Budget
Judicial			
Common Pleas			
Personal Services	\$ 1,218,041	\$ 1,213,170	\$ 4,871
Materials and Supplies	133,162	128,747	4,415
Contractual Services	77,514	69,633	7,881
Total Common Pleas	<u>1,428,717</u>	<u>1,411,550</u>	<u>17,167</u>
Family Court			
Personal Services	2,206,415	2,047,857	158,558
Materials and Supplies	185,900	142,242	43,658
Contractual Services	74,684	52,035	22,649
Total Family Court	<u>2,466,999</u>	<u>2,242,134</u>	<u>224,865</u>
Probate Court			
Personal Services	395,237	393,960	1,277
Materials and Supplies	17,141	17,051	90
Contractual Services	38,238	37,038	1,200
Total Probate Court	<u>450,616</u>	<u>448,049</u>	<u>2,567</u>
Clerk of Court			
Personal Services	790,344	777,078	13,266
Materials and Supplies	25,097	23,669	1,428
Contractual Services	42,204	39,004	3,200
Total Clerk of Court	<u>857,645</u>	<u>839,751</u>	<u>17,894</u>
County Court			
Personal Services	368,521	327,512	41,009
Materials and Supplies	35,027	30,855	4,172
Contractual Services	20,296	15,080	5,216
Total County Court	<u>423,844</u>	<u>373,447</u>	<u>50,397</u>
Huron Municipal Court			
Personal Services	2,248	297	1,951
Contractual Services	72,438	72,402	36
Total Huron Municipal Court	<u>74,686</u>	<u>72,699</u>	<u>1,987</u>
Sandusky Municipal Court			
Personal Services	11,595	7,970	3,625
Materials and Supplies	1,000	6	994
Contractual Services	117,246	117,159	87
Total Sandusky Municipal Court	<u>129,841</u>	<u>125,135</u>	<u>4,706</u>
Vermillion Municipal Court			
Materials and Supplies	800	0	800
Contractual Services	63,206	30,370	32,836
Total Vermillion Municipal Court	<u>64,006</u>	<u>30,370</u>	<u>33,636</u>
Adult Probation			
Personal Services	426,510	422,893	3,617
Materials and Supplies	4,311	2,917	1,394
Contractual Services	4,100	2,946	1,154
Total Adult Probation	<u>434,921</u>	<u>428,756</u>	<u>6,165</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, 2018

	Final Budget	Actual	Variance with Budget
Public Defender			
Personal Services	\$ 758,847	\$ 682,843	\$ 76,004
Materials and Supplies	24,161	22,631	1,530
Contractual Services	298,162	281,571	16,591
Total Public Defender	<u>1,081,170</u>	<u>987,045</u>	<u>94,125</u>
Total Judicial	<u>7,412,445</u>	<u>6,958,936</u>	<u>453,509</u>
Public Safety			
Juvenile Detention Facility			
Personal Services	1,705,414	1,630,755	74,659
Materials and Supplies	163,518	117,451	46,067
Contractual Services	165,609	142,849	22,760
Total Juvenile Detention Facility	<u>2,034,541</u>	<u>1,891,055</u>	<u>143,486</u>
Sheriff			
Personal Services	6,198,934	6,146,271	52,663
Materials and Supplies	921,932	915,885	6,047
Contractual Services	388,992	386,828	2,164
Capital Outlay	93,655	87,245	6,410
Other	11,972	11,972	0
Total Sheriff	<u>7,615,485</u>	<u>7,548,201</u>	<u>67,284</u>
Coroner			
Personal Services	91,500	87,195	4,305
Materials and Supplies	3,292	2,959	333
Contractual Services	147,491	109,240	38,251
Total Coroner	<u>242,283</u>	<u>199,394</u>	<u>42,889</u>
Total Public Safety	<u>9,892,309</u>	<u>9,638,650</u>	<u>253,659</u>
Public Works			
Tax Map			
Personal Services	73,033	72,617	416
Materials and Supplies	584	581	3
Contractual Services	1,160	1,160	0
Total Public Works	<u>74,777</u>	<u>74,358</u>	<u>419</u>
Health			
Humane Agent			
Personal Services	3,314	3,280	34
Materials and Supplies	515	449	66
Total Health	<u>3,829</u>	<u>3,729</u>	<u>100</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, 2018

	Final Budget	Actual	Variance with Budget
Human Services			
Veteran Services			
Personal Services	\$ 295,221	\$ 237,865	\$ 57,356
Materials and Supplies	414,972	367,681	47,291
Contractual Services	58,689	38,691	19,998
Capital Outlay	40,000	32,234	7,766
Other	196,167	0	196,167
Total Veteran Services	<u>1,005,049</u>	<u>676,471</u>	<u>328,578</u>
 Total Human Services	 <u>1,005,049</u>	 <u>676,471</u>	 <u>328,578</u>
 Capital Outlay			
Capital Improvements			
Capital Outlay	2,560,277	2,529,142	31,135
Total Capital Outlay	<u>2,560,277</u>	<u>2,529,142</u>	<u>31,135</u>
 Debt Service:			
Principal Retirement	781,210	535,277	245,933
Interest and Fiscal Charges	826,805	826,805	0
Total Debt Service	<u>1,608,015</u>	<u>1,362,082</u>	<u>245,933</u>
 <i>Total Expenditures</i>	 <u>54,855,559</u>	 <u>35,756,633</u>	 <u>19,098,926</u>
 <i>Excess of Revenues Over (Under) Expenditures</i>	 <u>(20,280,621)</u>	 <u>3,032,048</u>	 <u>23,312,669</u>
 Other Financing Sources (Uses)			
Proceeds from Sale of Assets	18,916	19,530	614
Revenue Bonds Issued	21,300,000	21,300,000	0
Advances In	98,856	148,856	50,000
Advances Out	(1,600,000)	(1,600,000)	0
Transfers In	433,659	433,659	0
Transfers Out	(5,015,784)	(3,400,168)	1,615,616
 <i>Total Other Financing Sources (Uses)</i>	 <u>15,235,647</u>	 <u>16,901,877</u>	 <u>1,666,230</u>
 <i>Change in Fund Balance</i>	 <u>(5,044,974)</u>	 <u>19,933,925</u>	 <u>24,978,899</u>
 <i>Fund Balance (Deficit) Beginning of Year</i>	 14,754,638	 14,754,638	 0
Prior Year Encumbrances Appropriated	<u>681,282</u>	<u>681,282</u>	<u>0</u>
 <i>Fund Balance (Deficit) End of Year</i>	 <u>\$ 10,390,946</u>	 <u>\$ 35,369,845</u>	 <u>\$ 24,978,899</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 425,254	\$ 427,361	\$ 2,107
Other	259	31	(228)
<i>Total Revenues</i>	<u>425,513</u>	<u>427,392</u>	<u>1,879</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	272,693	270,469	2,224
Materials and Supplies	20,795	17,396	3,399
Contractual Services	13,775	13,221	554
<i>Total Expenditures</i>	<u>307,263</u>	<u>301,086</u>	<u>6,177</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>118,250</u>	<u>126,306</u>	<u>8,056</u>
Other Financing Sources (Uses)			
Transfers Out	(126,344)	(126,344)	0
<i>Change in Fund Balance</i>	(8,094)	(38)	8,056
<i>Fund Balance (Deficit) Beginning of Year</i>	233,037	233,037	0
Prior Year Encumbrances Appropriated	2,970	2,970	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 227,913</u>	<u>\$ 235,969</u>	<u>\$ 8,056</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 6,048,758	\$ 6,103,346	\$ 54,588
Charges for Services	97,784	81,706	(16,078)
Intergovernmental	2,007,704	1,982,728	(24,976)
Interest	70	2,597	2,527
Other	40,916	332,779	291,863
<i>Total Revenues</i>	<u>8,195,232</u>	<u>8,503,156</u>	<u>307,924</u>
Expenditures			
Current:			
Health			
Developmental Disabilities			
Personal Services	4,121,759	3,162,515	959,244
Materials and Supplies	507,185	331,967	175,218
Contractual Services	1,439,701	1,006,742	432,959
Capital Outlay	345,600	86,632	258,968
Other	50,000	7,442	42,558
Total Developmental Disabilities	<u>6,464,245</u>	<u>4,595,298</u>	<u>1,868,947</u>
Residential and Individual Support			
Personal Services	63,235	53,658	9,577
Materials and Supplies	15,646	3,706	11,940
Contractual Services	2,370,396	1,235,690	1,134,706
Total Residential and Individual Support	<u>2,449,277</u>	<u>1,293,054</u>	<u>1,156,223</u>
Help Me Grow			
Personal Services	356,384	245,855	110,529
Materials and Supplies	41,195	13,231	27,964
Contractual Services	16,800	14,129	2,671
Total Help Me Grow	<u>414,379</u>	<u>273,215</u>	<u>141,164</u>
Family Resource Services			
Contractual Services	2,342,000	1,684,995	657,005
Donations			
Materials and Supplies	25,075	6,675	18,400
<i>Total Expenditures</i>	<u>11,694,976</u>	<u>7,853,237</u>	<u>3,841,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,499,744)</u>	<u>649,919</u>	<u>4,149,663</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,500	10,925	8,425
Transfers In	50,000	0	(50,000)
<i>Total Other Financing Sources (Uses)</i>	<u>52,500</u>	<u>10,925</u>	<u>(41,575)</u>
<i>Change in Fund Balance</i>	<u>(3,447,244)</u>	<u>660,844</u>	<u>4,108,088</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	4,931,150	4,931,150	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,121,320</u>	<u>1,121,320</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,605,226</u>	<u>\$ 6,713,314</u>	<u>\$ 4,108,088</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Other Local Taxes	\$ 630,000	\$ 636,685	\$ 6,685
Charges for Services	21,300	10,221	(11,079)
Licenses and Permits	25,000	114,357	89,357
Fines and Forfeitures	50,000	73,390	23,390
Intergovernmental	9,055,261	9,048,854	(6,407)
Interest	20,000	35,076	15,076
Other	18,000	53,599	35,599
<i>Total Revenues</i>	<u>9,819,561</u>	<u>9,972,182</u>	<u>152,621</u>
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,406,208	2,194,698	211,510
Materials and Supplies	954,892	839,338	115,554
Contractual Services	1,373,339	1,102,465	270,874
Capital Outlay	6,178,554	5,801,725	376,829
<i>Total Expenditures</i>	<u>10,912,993</u>	<u>9,938,226</u>	<u>974,767</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,093,432)</u>	<u>33,956</u>	<u>1,127,388</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	20,000	15,521	(4,479)
Transfers Out	(400,000)	0	400,000
<i>Total Other Financing Sources (Uses)</i>	<u>(380,000)</u>	<u>15,521</u>	<u>395,521</u>
<i>Change in Fund Balance</i>	(1,473,432)	49,477	1,522,909
<i>Fund Balance (Deficit) Beginning of Year</i>	980,048	980,048	0
<i>Prior Year Encumbrances Appropriated</i>	<u>857,782</u>	<u>857,782</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 364,398</u>	<u>\$ 1,887,307</u>	<u>\$ 1,522,909</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 251,225	\$ 246,622	\$ (4,603)
Expenditures			
Current:			
Public Works			
Personal Services	77,963	76,331	1,632
Materials and Supplies	5,500	5,185	315
Contractual Services	179,373	174,975	4,398
<i>Total Expenditures</i>	<u>262,836</u>	<u>256,491</u>	<u>6,345</u>
<i>Change in Fund Balance</i>	(11,611)	(9,869)	1,742
<i>Fund Balance (Deficit) Beginning of Year</i>	341,341	341,341	0
Prior Year Encumbrances Appropriated	<u>1,197</u>	<u>1,197</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 330,927</u></u>	<u><u>\$ 332,669</u></u>	<u><u>\$ 1,742</u></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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 50,200	\$ 46,959	\$ (3,241)
Intergovernmental	5,298,000	5,237,386	(60,614)
Other	0	1,105	1,105
<i>Total Revenues</i>	<u>5,348,200</u>	<u>5,285,450</u>	<u>(62,750)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Personal Services	4,328,983	4,172,690	156,293
Materials and Supplies	79,786	74,680	5,106
Contractual Services	2,347,093	2,325,872	21,221
Total Public Assistance	<u>6,755,862</u>	<u>6,573,242</u>	<u>182,620</u>
Workforce Investment Act			
Materials and Supplies	12,031	3,959	8,072
Contractual Services	276,940	239,931	37,009
Total Workforce Investment Act	<u>288,971</u>	<u>243,890</u>	<u>45,081</u>
<i>Total Expenditures</i>	<u>7,044,833</u>	<u>6,817,132</u>	<u>227,701</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,696,633)</u>	<u>(1,531,682)</u>	<u>164,951</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	1,500	328	(1,172)
Advances Out	(4,004)	(4,004)	0
Transfers In	1,550,000	1,632,975	82,975
Transfers Out	(402,401)	(381,375)	21,026
<i>Total Other Financing Sources (Uses)</i>	<u>1,145,095</u>	<u>1,247,924</u>	<u>102,829</u>
<i>Change in Fund Balance</i>	<u>(551,538)</u>	<u>(283,758)</u>	<u>267,780</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	338,434	338,434	0
Prior Year Encumbrances Appropriated	257,636	257,636	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 44,532</u>	<u>\$ 312,312</u>	<u>\$ 267,780</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 32,000	\$ 20,078	\$ (11,922)
Intergovernmental	1,500,000	1,650,513	150,513
Other	60,000	64,412	4,412
<i>Total Revenues</i>	<u>1,592,000</u>	<u>1,735,003</u>	<u>143,003</u>
Expenditures			
Current:			
Human Services			
Children's Services			
Materials and Supplies	22,500	20,091	2,409
Contractual Services	2,500,567	2,308,500	192,067
Total Children's Services	<u>2,523,067</u>	<u>2,328,591</u>	<u>194,476</u>
Title IV-E			
Materials and Supplies	6,000	0	6,000
Contractual Services	35,000	0	35,000
Total Title IV-E	<u>41,000</u>	<u>0</u>	<u>41,000</u>
<i>Total Expenditures</i>	<u>2,564,067</u>	<u>2,328,591</u>	<u>235,476</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(972,067)</u>	<u>(593,588)</u>	<u>378,479</u>
Other Financing Sources (Uses)			
Transfers In	1,700,000	1,700,000	0
Transfers Out	(859,690)	(859,690)	0
<i>Total Other Financing Sources (Uses)</i>	<u>840,310</u>	<u>840,310</u>	<u>0</u>
<i>Change in Fund Balance</i>	(131,757)	246,722	378,479
<i>Fund Balance (Deficit) Beginning of Year</i>	498,817	498,817	0
Prior Year Encumbrances Appropriated	237,157	237,157	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 604,217</u>	<u>\$ 982,696</u>	<u>\$ 378,479</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 297,000	\$ 342,793	\$ 45,793
Intergovernmental	1,250,000	1,096,317	(153,683)
<i>Total Revenues</i>	<u>1,547,000</u>	<u>1,439,110</u>	<u>(107,890)</u>
Expenditures			
Current:			
Judicial			
Child Support - Juvenile Court			
Materials and Supplies	7,900	1,889	6,011
Contractual Services	30,000	0	30,000
<i>Total Judicial</i>	<u>37,900</u>	<u>1,889</u>	<u>36,011</u>
Human Services			
CSEA			
Personal Services	1,081,942	1,064,786	17,156
Materials and Supplies	1,000	855	145
Contractual Services	394,856	321,605	73,251
<i>Total Human Services</i>	<u>1,477,798</u>	<u>1,387,246</u>	<u>90,552</u>
<i>Total Expenditures</i>	<u>1,515,698</u>	<u>1,389,135</u>	<u>126,563</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>31,302</u>	<u>49,975</u>	<u>18,673</u>
Other Financing Sources (Uses)			
Transfers In	50,000	68,016	18,016
Transfers Out	(214,635)	(214,635)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(164,635)</u>	<u>(146,619)</u>	<u>18,016</u>
<i>Change in Fund Balance</i>	(133,333)	(96,644)	36,689
<i>Fund Balance (Deficit) Beginning of Year</i>	991,478	991,478	0
Prior Year Encumbrances Appropriated	94,956	94,956	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 953,101</u>	<u>\$ 989,790</u>	<u>\$ 36,689</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,200	\$ 8,157	\$ (43)
Licenses and Permits	292,043	316,345	24,302
Fines and Forfeitures	700	930	230
Intergovernmental	12,850	2,500	(10,350)
Other	4,348	12,204	7,856
<i>Total Revenues</i>	<u>318,141</u>	<u>340,136</u>	<u>21,995</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Personal Services	238,063	221,015	17,048
Materials and Supplies	18,564	12,319	6,245
Contractual Services	34,207	25,014	9,193
Total Health	<u>290,834</u>	<u>258,348</u>	<u>32,486</u>
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	16,761	16,761	0
Total Debt Service	<u>51,761</u>	<u>51,761</u>	<u>0</u>
<i>Total Expenditures</i>	<u>342,595</u>	<u>310,109</u>	<u>32,486</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(24,454)</u>	<u>30,027</u>	<u>54,481</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	<u>0</u>	<u>28</u>	<u>28</u>
<i>Change in Fund Balance</i>	(24,454)	30,055	54,509
<i>Fund Balance (Deficit) Beginning of Year</i>	166,196	166,196	0
Prior Year Encumbrances Appropriated	<u>671</u>	<u>671</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 142,413</u>	<u>\$ 196,922</u>	<u>\$ 54,509</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, 2018

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 1,473,277	\$ 1,482,967	\$ 9,690
Other	54,823	39,492	(15,331)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	1,528,100	1,522,459	(5,641)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	868,944	842,907	26,037
Materials and Supplies	84,337	53,802	30,535
Contractual Services	800,443	763,511	36,932
Other	44,779	44,779	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	1,798,503	1,704,999	93,504
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	(270,403)	(182,540)	87,863
<i>Fund Balance (Deficit) Beginning of Year</i>	393,711	393,711	0
Prior Year Encumbrances Appropriated	348,080	348,080	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 471,388</u>	<u>\$ 559,251</u>	<u>\$ 87,863</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 282,665	\$ 309,419	\$ 26,754
Other	87,110	93,719	6,609
<i>Total Revenues</i>	<u>369,775</u>	<u>403,138</u>	<u>33,363</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	86,722	85,953	769
Materials and Supplies	90,678	61,826	28,852
Contractual Services	2,500	0	2,500
Total Treasurer	<u>179,900</u>	<u>147,779</u>	<u>32,121</u>
Prosecuting Attorney			
Personal Services	157,075	145,954	11,121
Materials and Supplies	28,600	27,614	986
Total Prosecuting Attorney	<u>185,675</u>	<u>173,568</u>	<u>12,107</u>
<i>Total Expenditures</i>	<u>365,575</u>	<u>321,347</u>	<u>44,228</u>
<i>Change in Fund Balance</i>	4,200	81,791	77,591
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>286,993</u>	<u>286,993</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 291,193</u>	<u>\$ 368,784</u>	<u>\$ 77,591</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, 2018

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Intergovernmental	\$ 394,667	\$ 394,650	\$ (17)
Other	79,900	0	(79,900)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	474,567	394,650	(79,917)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
Economic Development			
Community Development Block Grant			
Materials and Supplies	880	658	222
Contractual Services	448,569	287,672	160,897
Other	17,538	16,087	1,451
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	466,987	304,417	162,570
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	7,580	90,233	82,653
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	(54,939)	(54,939)	0
Prior Year Encumbrances Appropriated	47,359	47,359	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ 82,653</u>	<u>\$ 82,653</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, 2018*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 1,431,967	\$ 575,562	\$ (856,405)
Interest	1,000	2,162	1,162
Other	189,878	36,368	(153,510)
<i>Total Revenues</i>	<u>1,622,845</u>	<u>614,092</u>	<u>(1,008,753)</u>
Expenditures			
Current:			
Economic Development			
Community Housing Improvement Program			
Materials and Supplies	3,383	2,585	798
Contractual Services	1,689,114	947,491	741,623
Other	52,671	14,384	38,287
<i>Total Expenditures</i>	<u>1,745,168</u>	<u>964,460</u>	<u>780,708</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(122,323)</u>	<u>(350,368)</u>	<u>(228,045)</u>
Other Financing Sources (Uses)			
Transfers In	20,046	0	(20,046)
<i>Change in Fund Balance</i>	(102,277)	(350,368)	(248,091)
<i>Fund Balance (Deficit) Beginning of Year</i>	124,569	124,569	0
Prior Year Encumbrances Appropriated	170	170	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 22,462</u>	<u>\$ (225,629)</u>	<u>\$ (248,091)</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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 8,147	\$ 7,748	\$ (399)
Expenditures			
Current:			
Economic Development			
Tax Abatements			
Other	7,000	2,995	4,005
<i>Change in Fund Balance</i>	1,147	4,753	3,606
<i>Fund Balance (Deficit) Beginning of Year</i>	13,336	13,336	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 14,483</u>	<u>\$ 18,089</u>	<u>\$ 3,606</u>

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, 2018*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 60,384	\$ 58,605	\$ (1,779)
Expenditures			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	24,405	17,971	6,434
Contractual Services	76,000	70,212	5,788
<i>Total Expenditures</i>	<u>100,405</u>	<u>88,183</u>	<u>12,222</u>
<i>Change in Fund Balance</i>	(40,021)	(29,578)	10,443
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>92,197</u>	<u>92,197</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 52,176</u></u>	<u><u>\$ 62,619</u></u>	<u><u>\$ 10,443</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, 2018*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 185,308	\$ 128,972	\$ (56,336)
Expenditures			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	82,817	32,108	50,709
Materials and Supplies	0	0	0
Contractual Services	103,745	103,745	0
<i>Total Expenditures</i>	<u>186,562</u>	<u>135,853</u>	<u>50,709</u>
<i>Change in Fund Balance</i>	(1,254)	(6,881)	(5,627)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>104,901</u>	<u>104,901</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 103,647</u></u>	<u><u>\$ 98,020</u></u>	<u><u>\$ (5,627)</u></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, 2018

	Final Budget	Actual	Variance with Final Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Fines and Forfeitures	\$ 500	\$ 453	\$ (47)
Intergovernmental	681,964	454,414	(227,550)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	682,464	454,867	(227,597)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	443,146	365,765	77,381
Materials and Supplies	33,481	29,213	4,268
Contractual Services	683,477	346,810	336,667
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	1,160,104	741,788	418,316
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	(477,640)	(286,921)	190,719
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	468,396	468,396	0
Prior Year Encumbrances Appropriated	270,143	270,143	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 260,899</u>	<u>\$ 451,618</u>	<u>\$ 190,719</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, 2018*

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 3,800	\$ 3,423	\$ (377)
Intergovernmental	2,262,587	1,804,028	(458,559)
Other	45,800	43,250	(2,550)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	2,312,187	1,850,701	(461,486)
Expenditures			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	1,438,390	1,373,089	65,301
Materials and Supplies	180,921	138,006	42,915
Contractual Services	226,388	165,131	61,257
Capital Outlay	255,511	79,057	176,454
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	2,101,210	1,755,283	345,927
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Over (Under) Expenditures</i>	210,977	95,418	(115,559)
	<u> </u>	<u> </u>	<u> </u>
Other Financing Sources (Uses)			
Transfers In	63,967	13,811	(50,156)
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	274,944	109,229	(165,715)
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	(56,067)	(56,067)	0
Prior Year Encumbrances Appropriated	48,309	48,309	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 267,186</u>	<u>\$ 101,471</u>	<u>\$ (165,715)</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 22,000	\$ 16,059	\$ (5,941)
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	22,000	11,795	10,205
<i>Change in Fund Balance</i>	0	4,264	4,264
<i>Fund Balance (Deficit) Beginning of Year</i>	5,725	5,725	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 5,725	\$ 9,989	\$ 4,264

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, 2018*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 400	\$ 421	\$ 21
Expenditures			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Materials and Supplies	500	0	500
<i>Change in Fund Balance</i>	(100)	421	521
<i>Fund Balance (Deficit) Beginning of Year</i>	7,041	7,041	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 6,941	\$ 7,462	\$ 521

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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 144,259	\$ 148,700	\$ 4,441
Expenditures			
Current:			
General Government:			
Judicial			
Municipal Court Special Projects			
Personal Services	45,955	42,518	3,437
Materials and Supplies	26,000	24,280	1,720
Contractual Services	14,500	11,912	2,588
Capital Outlay	105,000	99,675	5,325
<i>Total Expenditures</i>	<u>191,455</u>	<u>178,385</u>	<u>13,070</u>
<i>Change in Fund Balance</i>	(47,196)	(29,685)	17,511
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>595,593</u>	<u>595,593</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 548,397</u></u>	<u><u>\$ 565,908</u></u>	<u><u>\$ 17,511</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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 16,000	\$ 59,177	\$ 43,177
Expenditures			
Current:			
General Government:			
Judicial			
County Court			
Contractual Services	<u>23,000</u>	<u>16,070</u>	<u>6,930</u>
<i>Change in Fund Balance</i>	(7,000)	43,107	50,107
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>84,124</u>	<u>84,124</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 77,124</u></u>	<u><u>\$ 127,231</u></u>	<u><u>\$ 50,107</u></u>

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, 2018*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 18,000	\$ 15,075	\$ (2,925)
Fines and Forfeitures	6,000	6,949	949
<i>Total Revenues</i>	<u>24,000</u>	<u>22,024</u>	<u>(1,976)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Municipal Court			
Contractual Services	5,000	305	4,695
<i>Change in Fund Balance</i>	19,000	21,719	2,719
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>232,587</u>	<u>232,587</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 251,587</u></u>	<u><u>\$ 254,306</u></u>	<u><u>\$ 2,719</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Other	\$ 3,000	\$ 0	\$ (3,000)
Expenditures			
Current:			
General Government:			
Judicial			
Juvenile Court			
Materials and Supplies	8,489	877	7,612
<i>Change in Fund Balance</i>	(5,489)	(877)	4,612
<i>Fund Balance (Deficit) Beginning of Year</i>	5,489	5,489	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 4,612	\$ 4,612

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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Licenses and Permits	\$ 125,000	\$ 147,228	\$ 22,228
Expenditures			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	66,533	65,063	1,470
Materials and Supplies	30,952	23,015	7,937
Contractual Services	67,380	52,481	14,899
Capital Outlay	150	0	150
<i>Total Expenditures</i>	<u>165,015</u>	<u>140,559</u>	<u>24,456</u>
<i>Change in Fund Balance</i>	(40,015)	6,669	46,684
<i>Fund Balance (Deficit) Beginning of Year</i>	70,722	70,722	0
Prior Year Encumbrances Appropriated	<u>8,482</u>	<u>8,482</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 39,189</u></u>	<u><u>\$ 85,873</u></u>	<u><u>\$ 46,684</u></u>

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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 1,354,611	\$ 1,302,157	\$ (52,454)
Expenditures			
Current:			
Public Safety			
School Resource Officer			
Personal Services	1,284,850	1,262,728	22,122
Capital Outlay	<u>103,790</u>	<u>100,700</u>	<u>3,090</u>
<i>Total Expenditures</i>	<u>1,388,640</u>	<u>1,363,428</u>	<u>25,212</u>
<i>Change in Fund Balance</i>	(34,029)	(61,271)	(27,242)
<i>Fund Balance (Deficit) Beginning of Year</i>	119,643	119,643	0
Prior Year Encumbrances Appropriated	<u>28,790</u>	<u>28,790</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 114,404</u></u>	<u><u>\$ 87,162</u></u>	<u><u>\$ (27,242)</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 40,000	\$ 36,172	\$ (3,828)
Expenditures			
Current:			
Public Safety			
Drug Task Force			
Personal Services	48,253	40,140	8,113
<i>Change in Fund Balance</i>	(8,253)	(3,968)	4,285
<i>Fund Balance (Deficit) Beginning of Year</i>	9,341	9,341	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 1,088	\$ 5,373	\$ 4,285

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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 71,690	\$ 15,019	\$ (56,671)
Expenditures			
Current:			
Public Safety			
Highway Safety			
Personal Services	65,846	16,468	49,378
Materials and Supplies	3,222	667	2,555
<i>Total Expenditures</i>	69,068	17,135	51,933
<i>Change in Fund Balance</i>	2,622	(2,116)	(4,738)
<i>Fund Balance (Deficit) Beginning of Year</i>	(2,622)	(2,622)	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ (4,738)	\$ (4,738)

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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 33,211	\$ 29,545	\$ (3,666)
Intergovernmental	614,373	511,830	(102,543)
<i>Total Revenues</i>	<u>647,584</u>	<u>541,375</u>	<u>(106,209)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	522,955	496,385	26,570
Materials and Supplies	44,192	40,921	3,271
Contractual Services	296,135	218,959	77,176
Capital Outlay	12,600	12,600	0
<i>Total Expenditures</i>	<u>875,882</u>	<u>768,865</u>	<u>107,017</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(228,298)</u>	<u>(227,490)</u>	<u>808</u>
Other Financing Sources (Uses)			
Other Financing Sources	60,463	0	(60,463)
<i>Change in Fund Balance</i>	(167,835)	(227,490)	(59,655)
<i>Fund Balance (Deficit) Beginning of Year</i>	234,988	234,988	0
Prior Year Encumbrances Appropriated	101,205	101,205	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 168,358</u>	<u>\$ 108,703</u>	<u>\$ (59,655)</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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Fines and Forfeitures	\$ 17,581	\$ 17,021	\$ (560)
Expenditures			
Current:			
Public Safety			
Drug Enforcement			
Personal Services	36,110	4,536	31,574
Contractual Services	17,531	17,531	0
<i>Total Expenditures</i>	<u>53,641</u>	<u>22,067</u>	<u>31,574</u>
<i>Change in Fund Balance</i>	(36,060)	(5,046)	31,014
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>36,746</u>	<u>36,746</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 686</u></u>	<u><u>\$ 31,700</u></u>	<u><u>\$ 31,014</u></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, 2018

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 26,000	\$ 26,000	\$ 0
Intergovernmental	325,354	287,872	(37,482)
Other	17,367	6,873	(10,494)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	368,721	320,745	(47,976)
Expenditures			
Current:			
Public Safety			
Emergency Management Agency			
Personal Services	207,345	186,424	20,921
Materials and Supplies	62,179	32,389	29,790
Contractual Services	93,922	71,398	22,524
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	363,446	290,211	73,235
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,275</u>	<u>30,534</u>	<u>25,259</u>
Other Financing Sources (Uses)			
Transfers In	24,665	39,274	14,609
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	29,940	69,808	39,868
<i>Fund Balance (Deficit) Beginning of Year</i>	237,890	237,890	0
Prior Year Encumbrances Appropriated	193	193	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 268,023</u>	<u>\$ 307,891</u>	<u>\$ 39,868</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, 2018

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 1,931	\$ 1,931	\$ 0
<i>Fund Balance (Deficit) End of Year</i>	\$ 1,931	\$ 1,931	\$ 0

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, 2018*

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ 2,695	\$ 6,372	\$ 3,677
Other	31,560	113,886	82,326
<i>Total Revenues</i>	<u>34,255</u>	<u>120,258</u>	<u>86,003</u>
Expenditures			
Current:			
Economic Development			
Development Rotary			
Other	23,675	23,628	47
<i>Total Expenditures</i>	<u>23,675</u>	<u>23,628</u>	<u>47</u>
<i>Change in Fund Balance</i>	10,580	96,630	86,050
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>237,553</u>	<u>237,553</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 248,133</u></u>	<u><u>\$ 334,183</u></u>	<u><u>\$ 86,050</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, 2018

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Intergovernmental	\$ 428,762	\$ 250,255	\$ (178,507)
Other	20,626	5,372	(15,254)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	449,388	255,627	(193,761)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	344,725	208,598	136,127
Materials and Supplies	5,350	2,714	2,636
Contractual Services	55,056	42,215	12,841
Other	8,149	8,149	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	413,280	261,676	151,604
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	36,108	(6,049)	(42,157)
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,432)	(1,432)	0
Prior Year Encumbrances Appropriated	5,650	5,650	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 40,326</u>	<u>\$ (1,831)</u>	<u>\$ (42,157)</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, 2018*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Other Local Taxes	\$ 4,270,739	\$ 4,333,823	\$ 63,084
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Visitor and Convention Bureau			
Contractual Services	1,590,000	1,352,960	237,040
Materials and Supplies	3,215,231	2,844,962	370,269
<i>Total Expenditures</i>	<u>4,805,231</u>	<u>4,197,922</u>	<u>607,309</u>
<i>Change in Fund Balance</i>	(534,492)	135,901	670,393
<i>Fund Balance (Deficit) Beginning of Year</i>	1,056,165	1,056,165	0
Prior Year Encumbrances Appropriated	<u>137,022</u>	<u>137,022</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 658,695</u>	<u>\$ 1,329,088</u>	<u>\$ 670,393</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 899,077	\$ 911,200	\$ 12,123
Intergovernmental	131,800	120,771	(11,029)
Other	814	208	(606)
<i>Total Revenues</i>	<u>1,031,691</u>	<u>1,032,179</u>	<u>488</u>
Expenditures			
Current:			
Health			
Senior Citizens			
Materials and Supplies	1,032,420	1,032,420	0
<i>Change in Fund Balance</i>	(729)	(241)	488
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>241</u>	<u>241</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (488)</u>	<u>\$ 0</u>	<u>\$ 488</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 486,450	\$ 622,717	\$ 136,267
Intergovernmental	120,280	0	(120,280)
Other	1,000	1,622	622
<i>Total Revenues</i>	<u>607,730</u>	<u>624,339</u>	<u>16,609</u>
Expenditures			
Current:			
Public Works			
Solid Waste District			
Personal Services	66,531	53,609	12,922
Materials and Supplies	345,387	75,688	269,699
Contractual Services	450,988	389,081	61,907
Capital Outlay	100,000	81,525	18,475
<i>Total Expenditures</i>	<u>962,906</u>	<u>599,903</u>	<u>363,003</u>
<i>Change in Fund Balance</i>	(355,176)	24,436	379,612
<i>Fund Balance (Deficit) Beginning of Year</i>	1,701,594	1,701,594	0
Prior Year Encumbrances Appropriated	14,605	14,605	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,361,023</u>	<u>\$ 1,740,635</u>	<u>\$ 379,612</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 240,000	\$ 204,446	\$ (35,554)
Fines and Forfeitures	40,000	33,315	(6,685)
Other	20,000	939	(19,061)
<i>Total Revenues</i>	<u>300,000</u>	<u>238,700</u>	<u>(61,300)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	64,662	64,593	69
Materials and Supplies	262,345	257,091	5,254
Contractual Services	11,077	9,823	1,254
<i>Total Expenditures</i>	<u>338,084</u>	<u>331,507</u>	<u>6,577</u>
<i>Change in Fund Balance</i>	(38,084)	(92,807)	(54,723)
<i>Fund Balance (Deficit) Beginning of Year</i>	377,975	377,975	0
Prior Year Encumbrances Appropriated	10,101	10,101	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 349,992</u>	<u>\$ 295,269</u>	<u>\$ (54,723)</u>

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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 0	\$ 3,680	\$ 3,680
<i>Change in Fund Balance</i>	0	3,680	3,680
<i>Fund Balance (Deficit) Beginning of Year</i>	56,070	56,070	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 56,070	\$ 59,750	\$ 3,680

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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 192,184	\$ 216,514	\$ 24,330
Expenditures			
Current:			
Public Safety			
911 Services			
Personal Services	52,333	49,203	3,130
Materials and Supplies	48,043	36,309	11,734
Contractual Services	105,040	89,142	15,898
<i>Total Expenditures</i>	205,416	174,654	30,762
<i>Change in Fund Balance</i>	(13,232)	41,860	55,092
<i>Fund Balance (Deficit) Beginning of Year</i>	791,461	791,461	0
Prior Year Encumbrances Appropriated	6,183	6,183	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 784,412	\$ 839,504	\$ 55,092

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Government Safety Grant Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 427,403	\$ 427,403	\$ 0
Expenditures			
Capital Outlay	382,117	382,117	0
<i>Change in Fund Balance</i>	45,286	45,286	0
<i>Fund Balance (Deficit) Beginning of Year</i>	(425,687)	(425,687)	0
Prior Year Encumbrances Appropriated	380,401	380,401	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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, 2018

	Final Budget	Actual	Variance with Budget
Expenditures			
Debt Service:			
Principal Retirement	\$ 380,635	\$ 380,635	\$ 0
Interest and Fiscal Charges	25,259	25,259	0
<i>Total Expenditures</i>	<u>405,894</u>	<u>405,894</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(405,894)</u>	<u>(405,894)</u>	<u>0</u>
Other Financing Sources (Uses)			
Transfers In	501	501	0
<i>Change in Fund Balance</i>	(405,393)	(405,393)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>819,284</u>	<u>819,284</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 413,891</u></u>	<u><u>\$ 413,891</u></u>	<u><u>\$ 0</u></u>

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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Payment in Lieu of Taxes	\$ 2,100,804	\$ 2,057,193	\$ (43,611)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	32,664	31,984	680
Other	851,458	851,458	0
Total General Government	<u>884,122</u>	<u>883,442</u>	<u>680</u>
Debt Service:			
Principal Retirement	959,557	959,557	0
Interest and Fiscal Charges	388,798	388,798	0
Total Debt Service	<u>1,348,355</u>	<u>1,348,355</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,232,477</u>	<u>2,231,797</u>	<u>680</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(131,673)</u>	<u>(174,604)</u>	<u>(42,931)</u>
Other Financing Sources (Uses)			
Transfers In	<u>128,772</u>	<u>176,883</u>	<u>48,111</u>
<i>Change in Fund Balance</i>	(2,901)	2,279	5,180
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,522,396</u>	<u>1,522,396</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,519,495</u>	<u>\$ 1,524,675</u>	<u>\$ 5,180</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, 2018*

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Special Assessments	\$ 40,605	\$ 30,469	\$ (10,136)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	250	74	176
	<u> </u>	<u> </u>	<u> </u>
Debt Service:			
Principal Retirement	27,668	19,696	7,972
Interest and Fiscal Charges	4,526	4,007	519
Total Debt Service	<u>32,194</u>	<u>23,703</u>	<u>8,491</u>
<i>Total Expenditures</i>	<u>32,444</u>	<u>23,777</u>	<u>8,667</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,161</u>	<u>6,692</u>	<u>(1,469)</u>
Other Financing Sources (Uses)			
Advances Out	<u>(8,411)</u>	<u>(8,411)</u>	<u>0</u>
<i>Change in Fund Balance</i>	(250)	(1,719)	(1,469)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>48,940</u>	<u>48,940</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 48,690</u>	<u>\$ 47,221</u>	<u>\$ (1,469)</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, 2018*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 284,553	\$ 284,553	\$ 0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 284,553</u>	<u>\$ 284,553</u>	<u>\$ 0</u>

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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 115,541	\$ 115,541	\$ 0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 115,541</u>	<u>\$ 115,541</u>	<u>\$ 0</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Construction Fund
For the Year Ended December 31, 2018*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Intergovernmental	\$ 80,000	\$ 40,000	\$ (40,000)
Expenditures			
Capital Outlay:			
Road and Bridge Construction			
Materials and Supplies	2,000	289	1,711
Contractual Services	<u>78,000</u>	<u>47,867</u>	<u>30,133</u>
<i>Total Expenditures</i>	<u>80,000</u>	<u>48,156</u>	<u>31,844</u>
<i>Change in Fund Balance</i>	0	(8,156)	(8,156)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ (8,156)</u></u>	<u><u>\$ (8,156)</u></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, 2018*

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 489,698	\$ 489,698	\$ 0
<i>Fund Balance (Deficit) End of Year</i>	\$ 489,698	\$ 489,698	\$ 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, 2018*

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
Capital Improvements			
Capital Outlay	\$ 200,000	\$ 200,000	\$ 0
Other Financing Sources (Uses)			
Transfers In	400,000	0	(400,000)
<i>Change in Fund Balance</i>	200,000	(200,000)	(400,000)
<i>Fund Balance (Deficit) Beginning of Year</i>	400,000	400,000	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 600,000	\$ 200,000	\$ (400,000)

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, 2018

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
TIF Projects			
Contractual Services	\$ 7,400	\$ 0	\$ 7,400
Capital Outlay	196,269	196,269	0
<i>Total Expenditures</i>	203,669	196,269	7,400
<i>Change in Fund Balance</i>	(203,669)	(196,269)	7,400
<i>Fund Balance (Deficit) Beginning of Year</i>	34,763	34,763	0
Prior Year Encumbrances Appropriated	169,165	169,165	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 259	\$ 7,659	\$ 7,400

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Technology Capital Improvement Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
TIF Projects			
Capital Outlay	\$ 20,000	\$ 0	\$ 20,000
Other Financing Sources (Uses)			
Transfers In	0	200,000	200,000
<i>Change in Fund Balance</i>	(20,000)	200,000	220,000
<i>Fund Balance (Deficit) Beginning of Year</i>	300,000	300,000	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 280,000</u>	<u>\$ 500,000</u>	<u>\$ 220,000</u>

***Proprietary Funds
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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,055,400	\$ 7,953,364	\$ (102,036)
Other	47,805	41,777	(6,028)
<i>Total Revenues</i>	<u>8,103,205</u>	<u>7,995,141</u>	<u>(108,064)</u>
Expenses			
Personal Services	1,490,817	1,424,608	66,209
Materials and Supplies	1,128,482	497,015	631,467
Contractual Services	3,882,145	3,343,542	538,603
Capital Outlay	1,691,412	821,248	870,164
<i>Total Expenses</i>	<u>8,192,856</u>	<u>6,086,413</u>	<u>2,106,443</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(89,651)</u>	<u>1,908,728</u>	<u>1,998,379</u>
Other Financing Sources (Uses)			
Interest	0	2,145	2,145
Intergovernmental	35,100	35,100	0
Principal Retirement	(1,606,974)	(1,604,694)	2,280
Interest and Fiscal Charges	(1,337,530)	(1,337,211)	319
Advances In	650,000	650,000	0
Advances Out	(76,441)	(76,441)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,335,845)</u>	<u>(2,331,101)</u>	<u>4,744</u>
<i>Change in Net Position</i>	<u>(2,425,496)</u>	<u>(422,373)</u>	<u>2,003,123</u>
<i>Net Position (Deficit) Beginning of Year</i>	3,365,911	3,365,911	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,122,687</u>	<u>1,122,687</u>	<u>0</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 2,063,102</u>	<u>\$ 4,066,225</u>	<u>\$ 2,003,123</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,673,000	\$ 8,539,435	\$ (133,565)
Other	44,100	81,678	37,578
<i>Total Revenues</i>	<u>8,717,100</u>	<u>8,621,113</u>	<u>(95,987)</u>
Expenses			
Personal Services	1,185,447	1,151,750	33,697
Materials and Supplies	582,144	475,811	106,333
Contractual Services	5,049,130	4,990,943	58,187
Capital Outlay	2,427,229	2,271,166	156,063
<i>Total Expenses</i>	<u>9,243,950</u>	<u>8,889,670</u>	<u>354,280</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(526,850)</u>	<u>(268,557)</u>	<u>258,293</u>
Other Financing Sources (Uses)			
Capital Grants	248,000	0	(248,000)
Other Non-Operating Revenues	155,250	0	(155,250)
Principal Retirement	(1,223,538)	(1,223,538)	0
Interest and Fiscal Charges	(827,672)	(827,672)	0
Other Non-Operating Expenses	(948)	(948)	0
Advances In	552,000	550,000	(2,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,096,908)</u>	<u>(1,502,158)</u>	<u>(405,250)</u>
<i>Change in Net Position</i>	(1,623,758)	(1,770,715)	(146,957)
<i>Net Position (Deficit) Beginning of Year</i>	2,317,037	2,317,037	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,459,610</u>	<u>1,459,610</u>	<u>0</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 2,152,889</u>	<u>\$ 2,005,932</u>	<u>\$ (146,957)</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 5,926,000	\$ 6,740,648	\$ 814,648
Other	6,000	68,818	62,818
<i>Total Revenues</i>	<u>5,932,000</u>	<u>6,809,466</u>	<u>877,466</u>
Expenses			
Personal Services	884,190	871,744	12,446
Materials and Supplies	671,575	575,280	96,295
Contractual Services	2,297,165	2,006,962	290,203
Capital Outlay	561,500	456,685	104,815
<i>Total Expenses</i>	<u>4,414,430</u>	<u>3,910,671</u>	<u>503,759</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>1,517,570</u>	<u>2,898,795</u>	<u>1,381,225</u>
Other Financing Sources (Uses)			
Other Non-Operating Revenues	0	10,069	10,069
Principal Retirement	(1,530,000)	(1,530,000)	0
Interest and Fiscal Charges	(333,309)	(333,309)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,863,309)</u>	<u>(1,853,240)</u>	<u>10,069</u>
<i>Change in Net Position</i>	(345,739)	1,045,555	1,391,294
<i>Net Position (Deficit) Beginning of Year</i>	11,843,074	11,843,074	0
Prior Year Encumbrances Appropriated	413,622	413,622	0
<i>Net Position (Deficit) End of Year</i>	<u>\$ 11,910,957</u>	<u>\$ 13,302,251</u>	<u>\$ 1,391,294</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,793,000	\$ 8,807,630	\$ 14,630
Other	2,000	2,794	794
<i>Total Revenues</i>	<u>8,795,000</u>	<u>8,810,424</u>	<u>15,424</u>
Expenses			
Personal Services	5,036,755	4,996,675	40,080
Materials and Supplies	657,750	560,568	97,182
Contractual Services	3,304,295	3,026,180	278,115
Capital Outlay	1,196,630	14,050	1,182,580
<i>Total Expenses</i>	<u>10,195,430</u>	<u>8,597,473</u>	<u>1,597,957</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(1,400,430)</u>	<u>212,951</u>	<u>1,613,381</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	1,000	1,364	364
Advances In	400,000	400,000	0
Advances Out	(10,000)	(10,000)	0
Transfers In	603,593	611,120	7,527
<i>Total Other Financing Sources (Uses)</i>	<u>994,593</u>	<u>1,002,484</u>	<u>7,891</u>
<i>Change in Net Position</i>	(405,837)	1,215,435	1,621,272
<i>Net Position (Deficit) Beginning of Year</i>	341,624	341,624	0
<i>Prior Year Encumbrances Appropriated</i>	<u>245,376</u>	<u>245,376</u>	<u>0</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 181,163</u>	<u>\$ 1,802,435</u>	<u>\$ 1,621,272</u>

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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, 2018

	<u>Workers' Compensation Retro Reserve Fund</u>	<u>Employee Self-Insurance Fund</u>	<u>Totals</u>
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 864,538	\$ 6,015,994	\$ 6,880,532
Prepaid Items	424,351	0	424,351
<i>Total Assets</i>	<u>1,288,889</u>	<u>6,015,994</u>	<u>7,304,883</u>
Liabilities			
<i>Current Liabilities:</i>			
Accrued Wages	0	242	242
Due to Other Governments	0	53	53
Claims Payable	40,543	1,469,195	1,509,738
Compensated Absences Payable	0	2,069	2,069
<i>Total Current Liabilities</i>	<u>40,543</u>	<u>1,471,559</u>	<u>1,512,102</u>
<i>Long-Term Liabilities:</i>			
Advances from Other Funds	0	350,000	350,000
Net Position			
Unrestricted (Deficit)	<u>\$ 1,248,346</u>	<u>\$ 4,194,435</u>	<u>\$ 5,442,781</u>

Erie County, Ohio
*Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2018*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
Operating Revenues			
Charges for Services	\$ 463,023	\$ 10,284,567	\$ 10,747,590
Other	392,804	34,025	426,829
<i>Total Operating Revenues</i>	<u>855,827</u>	<u>10,318,592</u>	<u>11,174,419</u>
Operating Expenses			
Personal Services	0	69,464	69,464
Contractual Services	476,466	358,252	834,718
Materials and Supplies	0	571,873	571,873
Claims	14,448	6,829,626	6,844,074
Other	0	1,185	1,185
<i>Total Operating Expenses</i>	<u>490,914</u>	<u>7,830,400</u>	<u>8,321,314</u>
<i>Operating Income (Loss)</i>	364,913	2,488,192	2,853,105
Transfers In	0	80,391	80,391
<i>Change in Net Position</i>	364,913	2,568,583	2,933,496
<i>Net Position (Deficit) Beginning of Year</i>	<u>883,433</u>	<u>1,625,852</u>	<u>2,509,285</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 1,248,346</u>	<u>\$ 4,194,435</u>	<u>\$ 5,442,781</u>

Erie County, Ohio
*Combining Statement of Cash Flows -
Internal Service Funds
For the Year Ended December 31, 2018*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
Cash Flows From Operating Activities			
Cash Received from Transactions with Other Funds	\$ 23,118	\$ 10,284,567	\$ 10,307,685
Cash Received from Other Revenues	392,804	34,025	426,829
Cash Payments to Employees for Services and Benefits	0	(69,851)	(69,851)
Cash Payments for Contractual and Other Services	(475,742)	(931,239)	(1,406,981)
Cash Payments for Claims	0	(6,894,970)	(6,894,970)
	(59,820)	2,422,532	2,362,712
Cash Flows From Non-Capital Financing Activities			
Transfers In	0	80,391	80,391
Advances Out	0	(50,000)	(50,000)
	0	30,391	30,391
<i>Net Cash Provided By (Used For) Operating Activities</i>			
	(59,820)	2,452,923	2,393,103
<i>Net Increase (Decrease) in Cash and Investments</i>			
	924,358	3,563,071	4,487,429
<i>Cash and Investments Beginning of Year</i>			
	864,538	6,015,994	6,880,532
<i>Cash and Investments End of Year</i>	864,538	6,015,994	6,880,532
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ 364,913	\$ 2,488,192	\$ 2,853,105
Adjustments:			
(Increase) Decrease in Assets:			
Prepays	724	186	910
Increase (Decrease) in Liabilities:			
Accrued Wages	0	(842)	(842)
Due to Other Governments	0	(115)	(115)
Compensated Absences Payable	0	455	455
Claims Payable	14,448	(65,344)	(50,896)
Unearned Revenue	(439,905)	0	(439,905)
	(424,733)	(65,660)	(490,393)
<i>Total Adjustments</i>			
	(59,820)	2,422,532	2,362,712
<i>Net Cash Provided By (Used For) Operating Activities</i>	(59,820)	2,422,532	2,362,712

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, 2018*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 439,906	\$ 23,118	\$ (416,788)
Other	0	392,804	392,804
<i>Total Revenues</i>	<u>439,906</u>	<u>415,922</u>	<u>(23,984)</u>
Expenses			
Contractual Services	481,347	475,867	5,480
Claims	50,000	0	50,000
<i>Total Expenses</i>	<u>531,347</u>	<u>475,867</u>	<u>55,480</u>
<i>Change in Net Position</i>	(91,441)	(59,945)	31,496
<i>Net Position (Deficit) Beginning of Year</i>	924,338	924,338	0
Prior Year Encumbrances Appropriated	19	19	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 832,916</u>	<u>\$ 864,412</u>	<u>\$ 31,496</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,183,370	\$ 10,284,567	\$ 101,197
Other	52,470	34,025	(18,445)
<i>Total Revenues</i>	<u>10,235,840</u>	<u>10,318,592</u>	<u>82,752</u>
Expenses			
Personal Services	69,980	69,966	14
Materials and Supplies	627,344	614,265	13,079
Contractual Services	434,959	383,824	51,135
Claims	7,375,942	6,919,392	456,550
Other	2,000	1,185	815
<i>Total Expenses</i>	<u>8,510,225</u>	<u>7,988,632</u>	<u>521,593</u>
<i>Operating Income (Loss)</i>	<u>1,725,615</u>	<u>2,329,960</u>	<u>604,345</u>
Other Financing Sources (Uses)			
Advances Out	(400,000)	(50,000)	350,000
Transfers In	26,000	80,391	54,391
<i>Total Other Financing Sources (Uses)</i>	<u>(374,000)</u>	<u>30,391</u>	<u>404,391</u>
<i>Change in Net Position</i>	1,351,615	2,360,351	1,008,736
<i>Net Position (Deficit) Beginning of Year</i>	3,473,037	3,473,037	0
Prior Year Encumbrances Appropriated	90,036	90,036	0
<i>Net Position (Deficit) End of Year</i>	<u>\$ 4,914,688</u>	<u>\$ 5,923,424</u>	<u>\$ 1,008,736</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.

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.

GIS Board Fund

To account for the revenues and expenses of the Erie County Geographic Information System Advisory Board.

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 and Ottawa Counties 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.

Fines Distribution Fund

To account for fees collected by the local municipal courts to be distributed with a portion paid to local law enforcement and the Erie County Law Library Association.

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.

Clerk of Courts Landbank Fund

To account for the expenses related to foreclosed parcels transferred to the Erie County Land Reutilization Corporation (Landbank).

Erie County, Ohio
*Combining Statements –
Fiduciary Funds*

Agency Funds (continued)

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.

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.

Medicaid Sales Tax Transition Fund

To account for one-time transitional aid received from the State to assist in the impact of the repealed sales tax on health care services provided by Medicaid.

Sheriff Confiscated Funds Fund

To account for monies confiscated from drug-related activities and distributed per court order.

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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ 0	\$ 826	\$ 826
<i>Change in Net Position</i>	0	826	826
<i>Net Position (Deficit) Beginning of Year</i>	55,548	55,548	0
<i>Net Position (Deficit) End of Year</i>	\$ 55,548	\$ 56,374	\$ 826

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Reductions	Ending Balance 12/31/2018
Domestic Shelters Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 12,738	\$ 12,738	\$ 0
Liabilities				
Undistributed Monies	\$ 0	\$ 12,738	\$ 12,738	\$ 0
Commissary Rotary Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 2,639	\$ 0	\$ 2,639	\$ 0
Liabilities				
Undistributed Monies	\$ 2,639	\$ 0	\$ 2,639	\$ 0
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 6,168,753	\$ 121,535,109	\$ 123,100,899	\$ 4,602,963
Taxes Receivable	132,978,426	116,206,290	132,978,426	116,206,290
Due From Other Governments	770,181	707,091	770,181	707,091
Special Assessments Receivable	4,027,313	3,764,813	4,027,313	3,764,813
<i>Total Assets</i>	<u>\$ 143,944,673</u>	<u>\$ 242,213,303</u>	<u>\$ 260,876,819</u>	<u>\$ 125,281,157</u>
Liabilities				
Due to Other Governments	\$ 143,944,673	\$ 242,213,303	\$ 260,876,819	\$ 125,281,157
Undivided Local Government Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 5,043,480	\$ 5,043,480	\$ 0
Due From Other Governments	1,953,256	1,934,872	1,953,256	1,934,872
<i>Total Assets</i>	<u>\$ 1,953,256</u>	<u>\$ 6,978,352</u>	<u>\$ 6,996,736</u>	<u>\$ 1,934,872</u>
Liabilities				
Due to Other Governments	\$ 1,953,256	\$ 6,978,352	\$ 6,996,736	\$ 1,934,872
Lodging Excise Tax Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 25,979	\$ 5,833,158	\$ 5,780,314	\$ 78,823
Other Local Taxes Receivable	899,121	695,911	899,121	695,911
<i>Total Assets</i>	<u>\$ 925,100</u>	<u>\$ 6,529,069</u>	<u>\$ 6,679,435</u>	<u>\$ 774,734</u>
Liabilities				
Due to External Parties	\$ 899,121	\$ 695,911	\$ 899,121	\$ 695,911
Undistributed Monies	25,979	5,833,158	5,780,314	78,823
<i>Total Liabilities</i>	<u>\$ 925,100</u>	<u>\$ 6,529,069</u>	<u>\$ 6,679,435</u>	<u>\$ 774,734</u>
Care Facility Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 15,767	\$ 267,701	\$ 280,107	\$ 3,361
Liabilities				
Undistributed Monies	\$ 15,767	\$ 267,701	\$ 280,107	\$ 3,361

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Reductions	Ending Balance 12/31/2018
Health Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 3,143,563	\$ 11,301,811	\$ 11,638,396	\$ 2,806,978
Prepays	51,611	0	51,611	0
Taxes Receivable	2,137,977	2,099,348	2,137,977	2,099,348
Due from Other Governments	111,144	111,000	111,144	111,000
<i>Total Assets</i>	<u>\$ 5,444,295</u>	<u>\$ 13,512,159</u>	<u>\$ 13,939,128</u>	<u>\$ 5,017,326</u>
Liabilities				
Undistributed Monies	<u>\$ 5,444,295</u>	<u>\$ 13,512,159</u>	<u>\$ 13,939,128</u>	<u>\$ 5,017,326</u>
GIS Board Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 203,041	\$ 160,984	\$ 42,057
<i>Total Assets</i>	<u>\$ 0</u>	<u>\$ 203,041</u>	<u>\$ 160,984</u>	<u>\$ 42,057</u>
Liabilities				
Undistributed Monies	<u>\$ 0</u>	<u>\$ 203,041</u>	<u>\$ 160,984</u>	<u>\$ 42,057</u>
Metroparks Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 52,030	\$ 2,365,038	\$ 2,322,796	\$ 94,272
Taxes Receivable	2,223,525	2,268,877	2,223,525	2,268,877
Due from Other Governments	72,479	72,064	72,479	72,064
<i>Total Assets</i>	<u>\$ 2,348,034</u>	<u>\$ 4,705,979</u>	<u>\$ 4,618,800</u>	<u>\$ 2,435,213</u>
Liabilities				
Undistributed Monies	<u>\$ 2,348,034</u>	<u>\$ 4,705,979</u>	<u>\$ 4,618,800</u>	<u>\$ 2,435,213</u>
Regional Planning Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 3,235	\$ 721,894	\$ 627,731	\$ 97,398
Prepays	610	0	610	0
<i>Total Assets</i>	<u>\$ 3,845</u>	<u>\$ 721,894</u>	<u>\$ 628,341</u>	<u>\$ 97,398</u>
Liabilities				
Contracts Payable	\$ 0	\$ 12,373	\$ 0	\$ 12,373
Undistributed Monies	3,845	709,521	628,341	85,025
<i>Total Liabilities</i>	<u>\$ 3,845</u>	<u>\$ 721,894</u>	<u>\$ 628,341</u>	<u>\$ 97,398</u>
Soil and Water Conservation Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 7,560	\$ 399,214	\$ 392,684	\$ 14,090
Prepays	521	0	521	0
<i>Total Assets</i>	<u>\$ 8,081</u>	<u>\$ 399,214</u>	<u>\$ 393,205</u>	<u>\$ 14,090</u>
Liabilities				
Undistributed Monies	<u>\$ 8,081</u>	<u>\$ 399,214</u>	<u>\$ 393,205</u>	<u>\$ 14,090</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Reductions	Ending Balance 12/31/2018
<i>Mental Health and Recovery Board Fund</i>				
Assets				
Equity in Pooled Cash and Investments	\$ 3,887,790	\$ 7,665,183	\$ 7,014,102	\$ 4,538,871
Prepays	540	0	540	0
Taxes Receivable	4,346,267	4,419,908	4,346,267	4,419,908
Due from Other Governments	211,905	211,747	211,905	211,747
<i>Total Assets</i>	<u>\$ 8,446,502</u>	<u>\$ 12,296,838</u>	<u>\$ 11,572,814</u>	<u>\$ 9,170,526</u>
Liabilities				
Undistributed Monies	<u>\$ 8,446,502</u>	<u>\$ 12,296,838</u>	<u>\$ 11,572,814</u>	<u>\$ 9,170,526</u>
<i>Family and Children First Fund</i>				
Assets				
Equity in Pooled Cash and Investments	\$ 151,265	\$ 219,585	\$ 244,393	\$ 126,457
Prepays	47	0	47	0
<i>Total Assets</i>	<u>\$ 151,312</u>	<u>\$ 219,585</u>	<u>\$ 244,440</u>	<u>\$ 126,457</u>
Liabilities				
Undistributed Monies	<u>\$ 151,312</u>	<u>\$ 219,585</u>	<u>\$ 244,440</u>	<u>\$ 126,457</u>
<i>Ohio Housing Trust Fund</i>				
Assets				
Equity in Pooled Cash and Investments	<u>\$ 0</u>	<u>\$ 338,271</u>	<u>\$ 337,348</u>	<u>\$ 923</u>
Liabilities				
Due to Other Governments	<u>\$ 0</u>	<u>\$ 338,271</u>	<u>\$ 337,348</u>	<u>\$ 923</u>
<i>Public Defender Fees Fund</i>				
Assets				
Equity in Pooled Cash and Investments	<u>\$ 0</u>	<u>\$ 22,695</u>	<u>\$ 22,695</u>	<u>\$ 0</u>
Liabilities				
Undistributed Monies	<u>\$ 0</u>	<u>\$ 22,695</u>	<u>\$ 22,695</u>	<u>\$ 0</u>
<i>Subdivisions Fund</i>				
Assets				
Equity in Pooled Cash and Investments	<u>\$ 0</u>	<u>\$ 96,913,110</u>	<u>\$ 96,913,110</u>	<u>\$ 0</u>
Liabilities				
Due to External Parties	\$ 122,753	\$ 0	\$ 0	\$ 122,753
Undistributed Monies	<u>(122,753)</u>	<u>96,913,110</u>	<u>96,913,110</u>	<u>(122,753)</u>
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 96,913,110</u>	<u>\$ 96,913,110</u>	<u>\$ 0</u>
<i>Fines Distribution Fund</i>				
Assets				
Equity in Pooled Cash and Investments	<u>\$ 0</u>	<u>\$ 613,248</u>	<u>\$ 613,248</u>	<u>\$ 0</u>
Liabilities				
Undistributed Monies	<u>\$ 0</u>	<u>\$ 613,248</u>	<u>\$ 613,248</u>	<u>\$ 0</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Reductions	Ending Balance 12/31/2018
Payroll Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 376,946	\$ 18,035,061	\$ 18,047,708	\$ 364,299
Liabilities				
Due to Other Governments	\$ 536,248	\$ 524,970	\$ 536,248	\$ 524,970
Undistributed Monies	(159,302)	17,510,091	17,511,460	(160,671)
<i>Total Liabilities</i>	<u>\$ 376,946</u>	<u>\$ 18,035,061</u>	<u>\$ 18,047,708</u>	<u>\$ 364,299</u> <i>(continued)</i>
Flexible Spending Accounts Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 127,604	\$ 127,604	\$ 0
Liabilities				
Due to External Parties	\$ 3,056	\$ 1,025	\$ 3,056	\$ 1,025
Undistributed Monies	(3,056)	126,579	124,548	(1,025)
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 127,604</u>	<u>\$ 127,604</u>	<u>\$ 0</u>
Health Savings Accounts Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 512,206	\$ 512,206	\$ 0
Liabilities				
Due to External Parties	\$ 2,689	\$ 0	\$ 0	\$ 2,689
Undistributed Monies	(2,689)	512,206	512,206	(2,689)
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 512,206</u>	<u>\$ 512,206</u>	<u>\$ 0</u>
Clerk of Courts Landbank Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 38,794	\$ 38,794	\$ 0
Liabilities				
Undistributed Monies	\$ 0	\$ 38,794	\$ 38,794	\$ 0
Recorder's Escrow Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 12,712	\$ 125,029	\$ 123,491	\$ 14,250
Liabilities				
Undistributed Monies	\$ 12,712	\$ 125,029	\$ 123,491	\$ 14,250
Township Resurfacing Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 957,386	\$ 957,070	\$ 316
Liabilities				
Due to External Parties	\$ 6,153	\$ 0	\$ 6,153	\$ 0
Undistributed Monies	(6,153)	957,386	950,917	316
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 957,386</u>	<u>\$ 957,070</u>	<u>\$ 316</u> <i>(continued)</i>

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

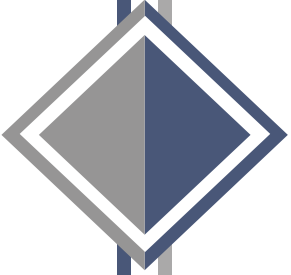
	Beginning Balance 1/1/2018	Additions	Reductions	Ending Balance 12/31/2018
Ohio Elections Commission Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 20	\$ 360	\$ 360	\$ 20
Liabilities				
Undistributed Monies	\$ 20	\$ 360	\$ 360	\$ 20
Resident's Account Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 56,011	\$ 45,989	\$ 56,011	\$ 45,989
Liabilities				
Undistributed Monies	\$ 56,011	\$ 45,989	\$ 56,011	\$ 45,989
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,953,359	\$ 1,963,833	\$ 1,953,359	\$ 1,963,833
Liabilities				
Undistributed Monies	\$ 1,953,359	\$ 1,963,833	\$ 1,953,359	\$ 1,963,833
Prosecutor Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 83,793	\$ 337	\$ 83,793	\$ 337
Liabilities				
Undistributed Monies	\$ 83,793	\$ 337	\$ 83,793	\$ 337
Sheriff Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 184,946	\$ 265,223	\$ 184,946	\$ 265,223
Liabilities				
Undistributed Monies	\$ 184,946	\$ 265,223	\$ 184,946	\$ 265,223
Adult Probation Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 81,484	\$ 81,042	\$ 81,484	\$ 81,042
Liabilities				
Undistributed Monies	\$ 81,484	\$ 81,042	\$ 81,484	\$ 81,042
Medicaid Sales Tax Transition Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 324,134	\$ 324,134	\$ 0
Liabilities				
Undistributed Monies	\$ 0	\$ 324,134	\$ 324,134	\$ 0
Sheriff Confiscated Funds Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 19,100	\$ 6,399	\$ 12,701
Liabilities				
Undistributed Monies	\$ 0	\$ 19,100	\$ 6,399	\$ 12,701

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Reductions	Ending Balance 12/31/2018
Miscellaneous Agency Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 24,952	\$ 28,321	\$ 28,299	\$ 24,974
Liabilities				
Undistributed Monies	\$ 24,952	\$ 28,321	\$ 28,299	\$ 24,974
 Total Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 13,873,211	\$ 273,623,271	\$ 274,673,729	\$ 12,822,753
Cash and Cash Equivalents in Segregated Accounts	2,359,593	2,356,424	2,359,593	2,356,424
Prepays	53,329	0	53,329	0
Taxes Receivable	141,686,195	124,994,423	141,686,195	124,994,423
Other Local Taxes Receivable	899,121	695,911	899,121	695,911
Special Assessments Receivable	4,027,313	3,764,813	4,027,313	3,764,813
Due from Other Governments	3,118,965	3,036,774	3,118,965	3,036,774
<i>Total Assets</i>	<u>\$ 166,017,727</u>	<u>\$ 408,471,616</u>	<u>\$ 426,818,245</u>	<u>\$ 147,671,098</u>
Liabilities				
Contracts Payable	\$ 0	\$ 12,373	\$ 0	\$ 12,373
Due to External Parties	1,033,772	696,936	908,330	822,378
Due to Other Governments	146,434,177	250,054,896	268,747,151	127,741,922
Undistributed Monies	18,549,778	157,707,411	157,162,764	19,094,425
<i>Total Liabilities</i>	<u>\$ 166,017,727</u>	<u>\$ 408,471,616</u>	<u>\$ 426,818,245</u>	<u>\$ 147,671,098</u>

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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.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	
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
Revenue Capacity	
These schedules contain information to help the reader assess the County's most significant local revenue sources.	S-12 - S-35
Debt Capacity	
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-36 - S-44
Economic and Demographic Information	
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	S-45 - S-47
Operating Information	
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-48 - S-57

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

NOTES:

With the implementation of GASB 75 in 2018, the calculation of OPEB expense has changed; however, government-wide expenses for 2017 and prior years were not restated to reflect this change.

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

	2018	Restated 2017	Restated 2016	2015
Governmental Activities				
Net Investment in Capital Assets	\$ 47,326,384	\$ 40,339,246	\$ 40,378,103	\$ 51,210,684
Restricted	29,485,759	30,599,841	28,463,241	24,148,338
Unrestricted	(32,722,593)	(37,948,797)	(1,469,579)	(1,177,489)
Total Governmental Activities Net Position	44,089,550	32,990,290	67,371,765	74,181,533
Business-Type Activities				
Net Investment in Capital Assets	54,201,164	51,057,978	48,149,645	59,583,790
Unrestricted (Deficit)	1,285,188	3,323,135	8,901,329	(7,814,034)
Total Business-Type Activities Net Position	55,486,352	54,381,113	57,050,974	51,769,756
Primary Government				
Net Investment in Capital Assets	101,527,548	91,397,224	88,527,748	110,794,474
Restricted	29,485,759	30,599,841	28,463,241	24,148,338
Unrestricted	(31,437,405)	(34,625,662)	7,431,750	(8,991,523)
Total Primary Government Net Position	\$ 99,575,902	\$ 87,371,403	\$ 124,422,739	\$ 125,951,289

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014
The County reported the impact of GASB Statement No. 75 beginning in 2017

	2014	2013	2012	2011	2010	2009
\$	48,768,191	\$ 47,956,310	\$ 46,340,620	\$ 43,629,049	\$ 43,521,250	\$ 43,259,597
	24,041,105	25,629,073	26,670,974	26,341,498	24,643,811	23,574,178
	1,564,269	15,364,899	13,824,782	13,349,429	12,342,363	10,635,941
	<u>74,373,565</u>	<u>88,950,282</u>	<u>86,836,376</u>	<u>83,319,976</u>	<u>80,507,424</u>	<u>77,469,716</u>
	58,797,307	45,437,839	44,767,064	45,101,692	43,603,843	40,088,151
	(11,491,756)	(5,242,287)	(7,169,628)	(9,630,750)	(10,007,830)	(10,183,322)
	<u>47,305,551</u>	<u>40,195,552</u>	<u>37,597,436</u>	<u>35,470,942</u>	<u>33,596,013</u>	<u>29,904,829</u>
	107,565,498	93,394,149	91,107,684	88,730,741	87,125,093	83,347,748
	24,041,105	25,629,073	26,670,974	26,341,498	24,643,811	23,574,178
	(9,927,487)	10,122,612	6,655,154	3,718,679	2,334,533	452,619
\$	<u>121,679,116</u>	<u>\$ 129,145,834</u>	<u>\$ 124,433,812</u>	<u>\$ 118,790,918</u>	<u>\$ 114,103,437</u>	<u>\$ 107,374,545</u>

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

	2018	2017	2016	2015
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$ 16,949,075	\$ 35,157,339	\$ 17,421,519	\$ 11,891,925
Judicial	9,506,557	9,702,504	8,774,055	8,248,581
Intergovernmental	851,458	593,396	600,274	734,233
Internal Service Fund-External Portion	0	0	0	829,013
Public Safety	14,402,764	14,678,027	12,756,289	11,542,810
Public Works	6,701,116	5,428,218	6,237,715	9,373,872
Health	8,930,501	9,589,391	9,175,263	8,827,678
Human Services	10,599,234	10,703,060	10,615,895	10,689,399
Economic Development	1,009,381	158,530	886,930	535,834
Interest and Fiscal Charges	1,398,367	612,038	1,235,752	522,018
Total Governmental Activities Expenses	70,348,453	86,622,503	67,703,692	63,195,363
Business-Type Activities				
Sewer	9,212,970	7,577,189	9,495,001	7,677,194
Water	9,020,317	8,352,156	8,105,896	8,226,075
Landfill	4,641,268	5,093,701	5,168,342	1,761,966
Care Facility	9,264,567	9,304,012	8,174,906	7,962,978
Total Business-Type Activities Expenses	32,139,122	30,327,058	30,944,145	25,628,213
Total Primary Government Expenses	102,487,575	116,949,561	98,647,837	88,823,576
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	5,040,041	2,900,854	3,755,732	3,689,934
Judicial	2,338,776	2,578,914	2,342,033	2,760,886
Internal Service Fund-External Portion	0	0	0	810,363
Public Safety	2,084,646	1,650,524	1,621,268	1,507,518
Public Works	1,459,212	885,292	987,082	945,056
Health	645,811	360,085	349,667	334,884
Human Services	396,590	358,386	527,350	463,908
Economic Development	7,748	8,146	7,622	8,106
Total Charges for Services	11,972,824	8,742,201	9,590,754	10,520,655
Operating Grants, Contributions, and Interest	20,247,249	20,982,924	19,498,247	20,299,151
Capital Grants and Contributions	9,205,576	570,780	2,504,731	512,701
Total Governmental Activities Program Revenues	41,425,649	30,295,905	31,593,732	31,332,507

2014	2013	2012	2011	2010	2009
\$ 13,253,668	\$ 11,236,516	\$ 11,639,157	\$ 12,132,251	\$ 11,891,620	\$ 13,394,587
7,953,055	8,159,781	7,742,425	7,235,013	7,367,137	7,396,642
617,000	579,734	514,304	847,046	1,416,660	0
850,229	706,854	653,895	654,045	656,263	679,911
11,036,311	10,946,809	10,093,201	10,045,865	9,508,291	9,705,854
6,137,570	5,869,457	5,241,240	5,825,403	5,623,471	4,279,304
9,066,910	9,525,277	8,467,729	8,743,885	8,281,075	8,340,474
9,177,854	8,415,318	6,574,019	8,252,552	9,579,264	14,269,060
1,556,924	2,283,167	2,819,570	2,354,858	2,241,277	716,727
559,936	669,009	835,571	752,950	706,418	1,156,810
60,209,457	58,391,922	54,581,111	56,843,868	57,271,476	59,939,369
7,923,241	7,730,824	7,753,505	8,941,019	11,858,087	10,145,334
8,531,757	7,739,798	8,047,076	7,627,088	7,826,088	7,628,167
4,976,992	4,985,364	4,383,275	4,337,610	4,836,073	4,523,335
7,949,330	6,479,828	6,393,335	6,835,771	6,905,594	7,137,835
29,381,320	26,935,814	26,577,191	27,741,488	31,425,842	29,434,671
89,590,777	85,327,736	81,158,302	84,585,356	88,697,318	89,374,040
4,080,185	4,117,835	3,850,860	4,102,971	3,816,759	5,752,730
2,385,895	2,360,926	2,124,029	2,405,856	2,035,496	1,814,973
667,076	600,879	615,929	593,128	594,620	743,597
1,486,869	1,462,324	998,536	808,209	865,882	769,828
763,329	1,058,205	961,531	1,448,535	1,534,955	866,054
324,060	382,510	460,202	372,165	355,877	679,125
443,121	536,180	461,075	550,046	496,327	611,296
9,177	24,937	9,057	7,727	5,475	3,774
10,159,712	10,543,796	9,481,219	10,288,637	9,705,391	11,241,377
18,084,521	18,361,997	18,467,972	18,977,431	20,112,985	24,655,336
185,046	699,030	519,366	870,873	514,605	170,000
28,429,279	29,604,823	28,468,557	30,136,941	30,332,981	36,066,713

(continued)

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

	2018	2017	2016	2015
Business-Type Activities				
Charges for Services				
Sewer	\$ 7,898,729	\$ 7,463,273	\$ 7,933,920	\$ 7,342,389
Water	8,468,477	8,437,155	8,838,286	8,068,575
Landfill	6,676,119	5,946,252	6,542,044	6,426,696
Care Facility	9,191,092	8,519,063	8,332,305	8,119,478
Total Charges for Services	32,234,417	30,365,743	31,646,555	29,957,138
Operating Grants, Contributions, and Interest	0	0	0	0
Capital Grants and Contributions	191,543	623,230	3,715,845	130,318
Total Business-Type Activities Program Revenues	32,425,960	30,988,973	35,362,400	30,087,456
Total Primary Government Program Revenues	73,851,609	61,284,878	66,956,132	61,419,963
<u>Net (Expense) Revenue</u>				
Governmental Activities	(28,922,804)	(56,326,598)	(36,109,960)	(31,862,856)
Business-Type Activities	286,838	661,915	4,418,255	4,459,243
Total Primary Government Net Expense	(28,635,966)	(55,664,683)	(31,691,705)	(27,403,613)
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	4,292,370	5,511,037	5,505,011	4,088,791
Developmental Disabilities	6,285,155	5,806,441	4,690,109	4,449,710
Senior Citizens	910,341	891,706	900,966	887,248
Other Local Taxes	4,822,021	4,441,125	6,023,199	0
Payment in Lieu of Taxes	2,057,193	1,809,838	1,876,965	1,866,674
Permissive Sales Taxes	16,103,049	15,965,925	16,054,612	15,708,440
Grants and Entitlements not Restricted to Specific Programs	2,956,528	3,532,798	3,190,432	3,201,517
Interest	1,696,998	868,581	514,266	304,382
Other	1,509,529	1,423,175	1,461,653	1,155,370
Transfers	(611,120)	(278,508)	(299,371)	8,692
Total Governmental Activities	40,022,064	39,972,118	39,917,842	31,670,824
Business-Type Activities				
Interest	2,145	19,355	19,769	0
Other	205,136	327,507	543,823	13,654
Transfers	611,120	278,508	299,371	(8,692)
Total Business-Type Activities	818,401	625,370	862,963	4,962
Total Primary Government	40,840,465	40,597,488	40,780,805	31,675,786
<u>Change in Net Position</u>				
Governmental Activities	11,099,260	(16,354,480)	3,807,882	(192,032)
Business-Type Activities	1,105,239	1,287,285	5,281,218	4,464,205
Total Primary Government	\$ 12,204,499	\$ (15,067,195)	\$ 9,089,100	\$ 4,272,173

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.
Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2014	2013	2012	2011	2010	2009
\$ 6,579,196	\$ 7,292,440	\$ 7,217,745	\$ 6,814,640	\$ 6,995,410	\$ 6,555,883
8,061,171	8,089,251	8,140,909	7,928,243	7,999,634	8,342,984
5,610,170	5,736,821	5,972,748	5,886,065	5,447,927	3,966,515
7,882,965	6,222,673	6,000,490	5,976,298	6,765,031	7,713,187
28,133,502	27,341,185	27,331,892	26,605,246	27,208,002	26,578,569
135,150	0	0	0	0	137,397
12,394,879	2,069,247	1,164,730	2,032,719	90,375	525,456
40,663,531	29,410,432	28,496,622	28,637,965	27,298,377	27,241,422
69,092,810	59,015,255	56,965,179	58,774,906	57,631,358	63,308,135
(31,780,178)	(28,787,099)	(26,112,554)	(26,706,927)	(26,938,495)	(23,872,656)
11,282,211	2,474,618	1,919,431	896,477	(4,127,465)	(2,193,249)
(20,497,967)	(26,312,481)	(24,193,123)	(25,810,450)	(31,065,960)	(26,065,905)
3,842,410	3,882,496	4,205,081	4,218,414	4,222,751	4,174,831
4,267,090	4,277,854	4,347,789	4,334,210	4,325,874	4,236,448
835,340	843,916	923,940	835,402	831,141	820,030
0	0	0	0	0	0
1,674,075	1,651,358	1,665,439	1,538,286	1,518,696	1,216,976
20,298,279	15,730,216	13,708,095	13,483,885	12,757,185	11,811,430
3,257,437	3,325,932	3,165,997	3,002,294	3,922,025	2,613,527
334,772	218,120	381,422	646,395	946,058	1,252,801
1,036,438	960,815	1,220,557	1,730,642	1,442,077	1,370,190
10,309	10,298	10,634	10,351	10,396	146,922
35,556,150	30,901,005	29,628,954	29,799,879	29,976,203	27,643,155
0	0	0	0	0	0
143,048	133,796	217,697	708,403	187,938	24,152
(10,309)	(10,298)	(10,634)	(10,351)	(10,396)	(146,922)
132,739	123,498	207,063	698,052	177,542	(122,770)
35,688,889	31,024,503	29,836,017	30,497,931	30,153,745	27,520,385
3,775,972	2,113,906	3,516,400	3,092,952	3,037,708	3,770,499
11,414,950	2,598,116	2,126,494	1,594,529	(3,949,923)	(2,316,019)
\$ 15,190,922	\$ 4,712,022	\$ 5,642,894	\$ 4,687,481	\$ (912,215)	\$ 1,454,480

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

	2018	2017	2016	2015
General Fund				
Reserved	\$ 0	\$ 0	\$ 0	\$ 0
Unreserved	0	0	0	0
Nonspendable	3,858,497	2,486,812	1,976,060	1,992,015
Restricted	24,300,196	2,435,000	0	0
Committed	407,432	381,329	417,807	330,103
Assigned	3,666,691	2,532,284	2,220,890	3,218,358
Unassigned	6,376,322	10,927,399	10,989,023	9,409,446
Total General Fund	38,609,138	18,762,824	15,603,780	14,949,922
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	242,400	267,881	166,904	186,982
Restricted	26,033,920	23,812,822	22,707,883	21,113,716
Committed	784,553	984,553	900,000	700,000
Assigned	413,891	819,284	1,357,953	1,796,441
Unassigned (Deficit)	(68,333)	(152,597)	(313,556)	(36,890)
Total All Other Governmental Funds	27,406,431	25,731,943	24,819,184	23,760,249
Total Governmental Funds	\$ 66,015,569	\$ 44,494,767	\$ 40,422,964	\$ 38,710,171

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

2014	2013	2012	2011	2010	2009
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 998,648
0	0	0	0	0	5,152,533
1,922,344	1,354,305	1,187,049	1,151,648	949,718	n/a
0	0	0	0	0	n/a
794,600	534,771	622,454	320,791	268,600	n/a
5,899,449	1,018,904	537,256	324,499	276,849	n/a
8,446,922	7,708,841	7,266,195	7,505,360	6,698,139	n/a
<u>17,063,315</u>	<u>10,616,821</u>	<u>9,612,954</u>	<u>9,302,298</u>	<u>8,193,306</u>	<u>6,151,181</u>
0	0	0	0	0	2,679,798
0	0	0	0	0	11,168,833
0	0	0	0	0	1,657,323
0	0	0	0	0	765,886
225,175	131,775	154,354	216,568	153,922	n/a
21,300,812	22,340,195	23,086,165	20,323,719	19,013,191	n/a
200,000	200,000	0	0	0	n/a
447,405	0	0	0	0	n/a
(2,927)	(242,924)	(492,928)	(323,873)	(2,385,509)	n/a
<u>22,170,465</u>	<u>22,429,046</u>	<u>22,747,591</u>	<u>20,216,414</u>	<u>16,781,604</u>	<u>16,271,840</u>
<u>\$ 39,233,780</u>	<u>\$ 33,045,867</u>	<u>\$ 32,360,545</u>	<u>\$ 29,518,712</u>	<u>\$ 24,974,910</u>	<u>\$ 22,423,021</u>

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

	2018	2017	2016	2015
<u>Revenues</u>				
Property Taxes	\$ 11,515,408	\$ 11,160,877	\$ 9,588,948	\$ 9,342,772
Other Local Taxes	4,822,021	4,441,126	6,023,199	0
Permissive Sales Taxes	16,050,957	16,232,247	15,840,772	15,584,993
Payment in Lieu of Taxes	2,057,193	1,809,838	1,876,964	1,866,674
Special Assessments	285,091	245,043	295,528	323,617
Charges for Services	9,237,976	8,465,627	9,541,123	7,950,913
Licenses and Permits	1,395,202	1,256,488	1,213,149	1,092,647
Fines and Forfeitures	428,984	496,998	518,617	489,232
Intergovernmental	27,314,111	22,522,887	22,163,535	23,620,250
Interest	1,743,206	868,582	610,081	297,898
Rent	578,996	0	0	0
Contributions and Donations	6,921,237	3,565,650	2,000,000	0
Other	1,505,573	1,487,089	1,478,222	1,219,554
Total Revenues	83,855,955	72,552,452	71,150,138	61,788,550
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	22,578,983	16,385,818	16,346,246	12,479,266
Judicial	9,227,758	9,227,312	8,456,088	8,229,293
Intergovernmental	851,458	593,396	600,274	734,233
Public Safety	13,246,678	13,173,770	12,548,088	11,806,695
Public Works	10,703,597	5,372,250	5,703,464	6,205,839
Health	8,559,458	9,086,355	8,963,408	8,766,783
Human Services	10,325,018	10,187,733	10,469,468	10,643,140
Economic Development	1,009,381	158,530	867,626	532,025
Capital Outlay	3,292,684	1,003,498	19,877,120	3,906,416
Debt Service:				
Principal Retirement	1,930,165	1,866,333	1,833,320	1,335,313
Interest and Fiscal Charges	1,261,630	1,223,969	1,188,374	545,284
Interest on Capital Appreciation Bonds	0	0	0	0
Total Expenditures	82,986,810	68,278,964	86,853,476	65,184,287
Excess of Revenues Over (Under) Expenditures	869,145	4,273,488	(15,703,338)	(3,395,737)
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Assets	43,168	44,550	119,977	63,852
Issuance of General Obligation Bonds	0	4,025,000	0	0
Issuance of OWDA Loans	0	0	0	0
Issuance of Revenue Bonds	21,300,000	0	17,410,000	2,800,000
Premium on Debt Issuance	0	380,661	0	0
Payment to Refunded Bond Escrow Agent	0	(4,347,469)	0	0
Inception of Capital Lease	0	0	0	0
Transfers In	2,375,759	2,702,329	2,236,154	5,595,456
Transfers Out	(3,067,270)	(3,006,756)	(2,350,000)	(5,587,180)
Total Other Financing Sources (Uses)	20,651,657	(201,685)	17,416,131	2,872,128
Changes in Fund Balance	\$ 21,520,802	\$ 4,071,803	\$ 1,712,793	\$ (523,609)
Debt Service as a Percentage of Noncapital Expenditures	5%	5%	4%	3%

	2014	2013	2012	2011	2010	2009
\$	9,296,725	\$ 9,202,593	\$ 9,475,195	\$ 9,398,307	\$ 9,272,153	\$ 9,167,445
	0	0	0	0	0	1,808,276
	21,128,338	14,743,106	13,680,238	13,369,498	12,632,831	10,924,137
	1,674,075	1,651,358	1,665,439	1,538,286	1,518,696	1,216,976
	298,010	255,703	353,857	753,948	842,236	261,146
	7,805,324	8,038,988	7,379,708	7,446,397	6,919,910	6,706,962
	953,932	1,072,240	906,070	767,666	781,090	790,324
	506,038	557,040	468,326	543,002	483,820	429,123
	21,911,992	22,262,837	21,916,298	22,525,009	23,463,955	26,697,584
	302,420	235,900	408,697	719,669	964,422	1,318,668
	0	0	0	0	0	0
	0	0	0	0	0	0
	1,066,255	1,041,655	1,314,900	1,783,057	2,392,415	2,123,122
	64,943,109	59,061,420	57,568,728	58,844,839	59,271,528	61,443,763
	11,945,078	10,356,402	10,283,527	10,803,077	10,361,035	12,357,430
	7,565,265	8,209,677	9,485,130	7,059,098	7,145,793	7,622,529
	617,000	579,734	514,304	847,046	1,416,660	0
	10,947,002	10,482,680	9,835,348	9,918,634	9,108,140	9,528,589
	5,961,108	5,455,977	5,190,682	5,833,673	6,337,760	6,289,084
	8,920,335	9,542,940	8,280,425	8,933,605	8,370,858	8,574,664
	8,949,730	8,230,574	6,465,954	8,114,631	9,421,775	14,449,756
	1,553,115	2,307,957	2,851,212	2,352,891	2,239,873	728,351
	398,331	191,522	1,128,996	35,419	91,490	67,073
	1,484,891	2,597,667	1,581,051	1,582,461	1,551,903	1,440,611
	584,984	694,351	692,208	751,401	710,313	1,083,192
	0	14,525	46,420	0	0	0
	58,926,839	58,664,006	56,355,257	56,231,936	56,755,600	62,141,279
	6,016,270	397,414	1,213,471	2,612,903	2,515,928	(697,516)
	77,849	130,774	9,533	3,643	11,294	40,125
	0	0	1,610,000	2,200,000	0	4,513,330
	59,164	146,836	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	(4,433,207)
	25,437	0	0	0	18,970	0
	3,203,655	3,956,983	4,782,377	5,361,516	4,106,290	4,703,630
	(3,194,462)	(3,946,685)	(4,773,548)	(5,353,860)	(4,100,593)	(4,566,705)
	171,643	287,908	1,628,362	2,211,299	35,961	257,173
\$	6,187,913	\$ 685,322	\$ 2,841,833	\$ 4,824,202	\$ 2,551,889	\$ (440,343)
	4%	4%	4%	4%	4%	4%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
Residential/ Agricultural	Commercial/Industrial Public Utility				
2018	\$ 1,535,922,560	\$ 437,695,230	\$ 5,638,907,971	\$ 106,317,450	\$ 120,815,284
2017	1,527,646,830	433,538,360	5,603,386,257	94,671,810	107,581,602
2016	1,521,963,010	428,179,330	5,571,835,257	79,909,280	90,806,000
2015	1,487,134,570	414,911,000	5,434,415,914	65,180,000	74,068,182
2014	1,483,740,740	418,092,000	5,433,807,828	59,901,000	68,069,318
2013	1,575,245,020	434,456,000	5,742,002,914	55,211,000	62,739,773
2012	1,576,391,940	437,497,000	5,753,968,400	52,907,000	60,121,591
2011	1,571,333,970	446,965,280	5,766,569,285	51,169,000	58,146,591
2010	1,563,819,780	432,279,000	5,703,139,371	49,043,000	55,730,682
2009	1,549,780,110	422,145,120	5,634,072,086	65,070,590	73,943,852

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 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	\$ 2,079,935,240	\$ 5,759,723,256	36.11%	\$ 9.00
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	8.48
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

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

	2018	2017	2016	2015
Voted Millage				
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	\$ 2.9990	\$ 3.0000	\$ 2.4098	\$ 2.4610
Commercial/Industrial	3.0000	3.0000	2.6319	2.6810
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000
Senior Citizens				
Effective Millage Rates				
Residential/Agricultural	0.4896	0.4897	0.4897	0.5000
Commercial/Industrial	0.4921	0.4914	0.4909	0.5000
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Metroparks Board				
Effective Millage Rates				
Residential/Agricultural	1.0770	1.0774	1.0772	1.1000
Commercial/Industrial	1.0827	1.0811	1.0799	1.1000
Tangible/Public Utility Personal	1.1000	1.1000	1.1000	1.1000
Health District				
Effective Millage Rates				
Residential/Agricultural	0.9614	0.9618	0.9618	0.9822
Commercial/Industrial	0.9858	0.9840	0.9828	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Alcohol, Drug Addiction, and Mental Health and Recovery Board				
Effective Millage Rates				
Residential/Agricultural	1.1501	1.1526	1.1541	0.9998
Commercial/Industrial	1.1825	1.1825	1.1832	1.0000
Tangible/Public Utility Personal	1.2000	1.2000	1.2000	1.0000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	6.6771	6.6815	6.0926	6.0430
Commercial/Industrial	6.7431	6.7390	6.3687	6.2810
Tangible/Public Utility Personal	6.8000	6.8000	6.8000	6.6000
Unvoted Millage				
General Fund	2.3000	2.3000	2.3000	2.3000
Total Erie County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	8.9771	8.9815	8.3926	8.3430
Commercial/Industrial	9.0431	9.0390	8.6687	8.5810
Tangible/Public Utility Personal	9.1000	9.1000	9.1000	8.9000
Total Weighted Average Tax Rate	8.9970	8.9990	8.4787	8.4151

	2014	2013	2012	2011	2010	2009
\$	2.4563	\$ 2.4532	\$ 2.3033	\$ 2.2941	\$ 2.2941	\$ 2.2904
	2.6623	2.6377	2.5112	2.4899	2.4899	2.4659
	3.0000	3.0000	3.0000	3.0000	3.0000	2.4659
	0.5000	0.5000	0.5000	0.5000	0.4481	0.4474
	0.5000	0.5000	0.5000	0.5000	0.4666	0.4621
	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
	0.7109	0.7107	0.6978	0.6970	0.6970	0.4430
	0.8584	0.8551	0.8380	0.8352	0.8352	0.7012
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	0.9813	0.9808	0.9511	0.9494	0.9494	0.9487
	0.9968	0.9925	0.9696	0.9658	0.9658	0.9614
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	1.0000	1.0000	0.9910	0.9900	0.9900	0.8525
	1.0000	1.0000	1.0000	0.9977	0.9977	0.9150
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	5.6485	5.6447	5.4432	5.4305	5.3786	4.9820
	6.0174	5.9853	5.8188	5.7886	5.7552	5.5056
	6.5000	6.5000	6.5000	6.5000	6.5000	5.9659
	2.3000	2.3000	2.3000	2.3000	2.3000	2.3000
	7.9485	7.9447	7.7432	7.7305	7.6786	7.2820
	8.3174	8.2853	8.1188	8.0886	8.0552	7.8056
	8.8000	8.8000	8.8000	8.8000	8.8000	8.2659
	8.0545	8.0434	7.8505	7.8337	7.7877	7.4320

(continued)

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

	2018	2017	2016	2015
School Districts				
Bellevue CSD	\$ 41.6000	\$ 41.5500	\$ 42.6800	\$ 43.8900
Berlin-Milan LSD	68.1000	68.2400	68.3900	69.0500
Firelands LSD	51.6700	51.8300	51.9100	52.3300
Huron CSD	74.2100	74.3100	74.3900	74.4500
Kelleys Island LSD	7.6500	6.8500	6.3500	6.3500
Margaretta LSD	63.1600	63.1600	63.2000	63.7600
Monroeville LSD	38.4500	38.4500	39.5000	35.0000
Perkins LSD	69.3000	60.9000	60.9000	60.9000
Sandusky CSD	86.5650	80.0650	80.5250	80.5250
Vermilion LSD	68.1500	68.3300	68.4600	68.5500
Western Reserve LSD	33.6000	33.7500	33.9500	33.8500
Joint Vocational School Districts				
EHOVE JVSD	4.4500	3.9500	3.9500	3.9500
Corporations				
Bay View Village	20.0000	20.0000	20.0000	20.0000
Bellevue City	6.6000	6.6000	6.6000	6.6000
Berlin Heights Village	15.5000	15.5000	15.5000	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	10.3500	10.3500	16.3500	10.3500
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
Townships				
Berlin	5.3000	5.3000	5.3000	5.3000
Florence	7.1000	7.1000	7.1000	7.1000
Groton	5.7500	5.7500	5.7500	5.7500
Huron	4.9000	4.9000	4.9000	4.7400
Margaretta	11.2000	11.2000	11.2000	11.2000
Milan	6.5500	6.5500	6.5500	5.3000
Oxford	6.5000	6.5000	6.5000	4.5000
Perkins	16.2500	16.2500	16.2500	16.2500
Vermilion	5.1000	5.1000	5.1000	5.1000

	2014	2013	2012	2011	2010	2009
\$	43.7900	\$ 43.0500	\$ 42.9000	\$ 43.1000	\$ 43.1000	\$ 37.9500
	69.1400	61.3500	61.2000	60.8000	61.2000	61.2000
	52.4200	52.4800	51.9800	47.0300	47.0700	47.0600
	74.5200	73.7200	73.8000	74.3500	75.0500	75.1500
	6.3500	7.1500	6.5500	12.3500	14.1500	14.1500
	63.8500	63.8500	63.7000	63.7000	56.8000	56.8000
	38.2000	38.2000	35.8000	35.8000	42.8000	46.3500
	60.9000	60.9000	60.9000	60.9000	60.9000	60.9000
	80.5250	80.5250	75.4100	75.4000	75.4000	75.9500
	68.6000	68.7200	68.0000	68.0700	68.0700	68.7000
	33.8500	33.8500	34.0500	34.0500	34.0500	34.1500
	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500
	20.0000	16.0000	16.0000	16.0000	16.0000	16.0000
	6.6000	6.1000	6.1000	6.1000	6.1000	6.1000
	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000
	8.6600	8.6600	8.6600	10.6600	10.6600	8.6600
	4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
	10.9500	10.0800	8.6300	8.6300	8.6300	8.2500
	8.8000	8.8000	8.8000	8.8000	8.8000	8.8000
	5.2500	5.2500	5.2500	5.2500	5.2500	5.2500
	10.7500	10.7500	10.7500	10.7500	10.7500	10.7500
	3.5000	3.5000	5.3000	5.3000	5.3000	5.3000
	7.1000	5.1000	6.1000	5.1000	6.1000	6.1000
	5.7500	5.7500	5.7500	5.7500	5.7500	5.7500
	4.7400	5.1400	5.1400	5.1400	5.1400	5.1400
	10.7000	9.7000	9.7000	9.7000	10.7000	10.7000
	5.3000	5.3000	5.3000	5.3000	5.3000	5.3000
	4.5000	4.5000	4.5000	4.5000	4.5000	4.5000
	13.5000	10.2000	10.2000	10.2000	10.2000	10.2000
	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000

(continued)

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

	2018	2017	2016	2015
Other Units				
Bellevue Public Library	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
Huron Public Library	1.2500	1.2500	1.2500	1.5100
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	1.6250	1.6250	1.7250
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

	2014	2013	2012	2011	2010	2009
\$	1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
	1.5100	1.8600	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
	1.7250	2.2250	1.1000	1.1000	1.1000	1.1000
	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000

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
2018	\$ 4,793,119	\$ 4,637,715	96.76%	\$ 158,168	\$4,795,883	100.06%	\$ 216,234	4.51%
2017	4,737,934	4,585,378	96.78	171,584	4,756,962	100.40	222,231	4.69
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

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	2018		2009		Percent of Total Assessed Valuation	Percent of Total Assessed Valuation
		Total Assessed Valuation	Rank	Total Assessed Valuation	Rank		
American Transmissions	Manufacturer	\$53,324,100	1	2.56%	\$7,709,340	6	0.37%
Ohio Edison	Utility	48,313,030	2	2.32%	31,017,840	2	1.50%
Cedar Point Park LLC	Entertainment	43,088,050	3	2.07%	41,672,660	1	2.02%
LMN Development LLC	Entertainment	15,735,580	4	0.76%	15,837,900	3	0.77%
Norfolk & Western Railway	Railroad	13,298,450	5	0.64%	9,714,140	5	0.47%
Columbia Gas of Ohio, Inc.	Utility	10,637,830	6	0.51%			
GWR Sandusky Property	Entertainment	6,407,000	7	0.31%	10,593,170	4	0.51%
Sandusky Mall Company	Retail	6,319,290	8	0.30%	7,037,140	7	0.34%
Shaker Village Rental Communities LTD	Real Estate	5,188,660	9	0.25%			
Firelands Regional Medical Center	Health	4,831,020	10	0.23%			
Park Place Enterprises	Retail				6,575,400	8	0.32%
BCC Sandusky Permanent LLC	Retail				6,526,030	9	0.32%
S & S Realty	Real Estate				5,041,890	10	0.24%
Total Principal Taxpayers		<u>207,143,010</u>		<u>9.96</u>	<u>141,725,510</u>		<u>6.87</u>
All Other Taxpayers		<u>1,872,792,230</u>		<u>90.04</u>	<u>1,921,570,565</u>		<u>93.13</u>
Total County Assessed Value		<u>\$2,079,935,240</u>		<u>100.00%</u>	<u>\$2,063,296,075</u>		<u>100.00%</u>

Erie County, Ohio
Taxable Sales by Type
Last Ten Years

	2018	2017	2016	2015
Sales Tax Payments	\$ 4,963,622	\$ 4,854,323	\$ 4,745,802	\$ 4,654,893
Direct Pay Tax Return Payments	448,796	880,390	1,249,861	1,143,314
Seller's Use Tax Return Payments	1,394,618	1,254,277	1,085,487	997,420
Consumer's Use Tax Return Payments	501,845	442,263	370,511	333,730
Motor Vehicle Tax Payments	1,781,336	1,679,282	1,565,265	1,597,045
Non-Resident Motor Vehicle Tax Payments	18,144	18,611	21,775	21,085
Watercraft and Outboard Motors	144,743	135,884	158,621	128,986
Department of Liquor Control	66,678	61,387	59,267	55,166
Sales Tax on Motor Vehicle Fuel Refunds	2,275	1,510	1,758	2,659
Sales/Use Tax Voluntary Payments	36,914	85,671	20,937	216,401
Statewide Master Numbers	6,731,425	6,661,110	6,606,029	6,480,920
Sales/Use Tax Assessment Payments	129,864	184,296	230,336	244,123
Managed Audit Sales/Use Tax	42,796	11,521	53,432	0
Streamlined Sales Tax Payments	19,701	24,030	11,640	8,275
Use Tax Amnesty Payments	1,593	153	297	538
Administrative Rotary Fund Fee	(162,700)	(162,610)	(161,747)	(158,671)
Sales/Use Tax Refunds Approved	(14,339)	(33,689)	(6,354)	(17,444)
Total	\$ 16,107,312	\$ 16,098,410	\$ 16,012,917	\$ 15,708,440
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

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

Information for the principal taxpayers is not provided to the County by the 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.

	2014	2013	2012	2011	2010	2009
\$	6,175,583	\$ 4,592,960	\$ 4,110,214	\$ 4,154,429	\$ 3,903,154	\$ 3,766,929
	1,257,497	1,035,601	878,973	770,097	636,170	372,764
	1,240,030	898,884	712,018	701,667	656,019	664,890
	458,769	288,016	252,128	253,640	191,039	230,687
	2,216,253	1,677,209	1,450,010	1,497,757	1,316,654	1,193,244
	21,261	14,932	15,480	9,949	6,672	6,838
	122,841	70,400	72,107	48,803	44,489	44,453
	68,250	54,958	46,230	42,484	44,373	47,029
	4,428	2,983	3,202	2,478	2,071	3,131
	198,100	108,418	75,988	59,052	63,254	28,827
	8,647,842	7,080,965	6,181,531	6,023,393	5,993,431	5,498,314
	96,477	55,166	66,629	61,413	57,016	121,856
	0	0	0	0	0	0
	7,991	4,628	5,147	7,627	2,793	3,434
	539	25,150	1,511	5,088	0	0
	(205,033)	(158,891)	(138,467)	(136,199)	(128,859)	(119,307)
	(12,549)	(21,163)	(24,606)	(17,793)	(31,091)	(51,659)
\$	<u>20,298,279</u>	<u>\$ 15,730,216</u>	<u>\$ 13,708,095</u>	<u>\$ 13,483,885</u>	<u>\$ 12,757,185</u>	<u>\$ 11,811,430</u>
	1-1.50%	1-1.50%	1.00%	1.00%	1.00%	1.00%

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

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
2018	9,133	1,021	9,345	1,045	18,478	2,066
2017	9,265	815	9,473	872	18,738	1,687
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

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

Customer	2018		
	Amount	Rank	Percentage
J H Routh Packing	\$594,495	1	7.49%
Kalahari Resort	481,345	2	6.07%
Great Wolf Lodge	182,137	3	2.30%
Ventra Sandusky	143,124	4	1.80%
Ohio Veterans Home	134,823	5	1.70%
Akzonobel	69,999	6	0.88%
Sawmill Creek Resort	63,044	7	0.79%
Sandusky Clean Scene	41,191	8	0.52%
Olive Garden	34,180	9	0.43%
Willoway Nursery	27,891	10	0.35%
Total	1,772,230		22.33
Balance from Other Customers	6,126,499		77.67
Total Sewer Revenue	<u>\$7,898,729</u>		<u>100.00%</u>
Customer	2017		
	Amount	Rank	Percentage
J H Routh Packing	\$ 576,574	1	7.27%
Kalahari Resort	494,977	2	6.24%
Great Wolf Lodge	185,446	3	2.34%
Akzonobel	133,984	4	1.69%
Ventra Sandusky	130,067	5	1.64%
Ohio Veterans Home	125,234	6	1.58%
Sawmill Creek Resort	62,307	7	0.79%
IAC	51,480	8	0.65%
Kyklos Bearing Intl	50,445	9	0.64%
Sandusky Clean Scene	49,384	10	0.62%
Total	1,859,898		23.44
Balance from Other Customers	5,603,375		76.56
Total Sewer Revenue	<u>\$7,463,273</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten 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	41,518	10	0.52
Total	1,786,445		22.52
Balance from Other Customers	6,147,475		77.48
Total Sewer Revenue	\$ 7,933,920		100.00%

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	40,867	10	0.56
Total	1,648,678		22.45
Balance from Other Customers	5,693,711		77.55
Total Sewer Revenue	\$ 7,342,389		100.00%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten 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 Ten 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	21,120	10	0.29
Total	1,583,684		21.94
Balance from Other Customers	5,634,061		78.06
Total Sewer Revenue	\$ 7,217,745		100.00%

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	23,808	10	0.35
Total	1,485,863		21.80
Balance from Other Customers	5,328,777		78.20
Total Sewer Revenue	\$ 6,814,640		100.00%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten 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

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2018		
	Amount	Rank	Percentage
JH Routh Packing	\$421,644	1	4.77%
Kalahari	371,748	2	4.21
Ohio Veterans Home	153,925	3	1.74
Great Wolf Lodge	141,376	4	1.60
Akzonobel	122,531	5	1.39
Ventra Sandusky LLC	119,170	6	1.35
August Corso's Sons, Inc.	103,584	7	1.17
Saint Gobain	97,754	8	1.11
PPG Architectural Finishes	61,403	9	0.69
Sawmill Creek Resort LD	51,699	10	0.58
Total	1,644,834		18.61
Balance from Other Customers	6,823,643		81.39
Total Water Revenue	\$8,468,477		100.00%

Customer	2017		
	Amount	Rank	Percentage
JH Routh Packing	\$ 420,154	1	4.75%
Kalahari	398,605	2	4.51
Ohio Veterans Home	148,420	3	1.68
Great Wolf Lodge	147,841	4	1.67
Akzonobel	132,106	5	1.49
Ventra Sandusky LLC	110,270	6	1.25
Saint Gobain	93,860	7	1.06
August Corso's Sons, Inc.	82,278	8	0.93
PPG Architectural Finishes	66,161	9	0.75
Sawmill Creek Resort LD	52,457	10	0.59
Total	1,652,152		18.69
Balance from Other Customers	6,785,003		81.31
Total Water Revenue	\$8,437,155		100.00%

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten 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	<u>61,641</u>	10	<u>0.70</u>
Total	1,715,095		19.41
Balance from Other Customers	<u>7,123,191</u>		<u>80.59</u>
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	<u>46,818</u>	10	<u>0.58</u>
Total	1,675,679		20.79
Balance from Other Customers	<u>6,392,896</u>		<u>79.21</u>
Total Water Revenue	<u>\$ 8,068,575</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten 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 Ten 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	44,195	10	0.54
Total	1,723,126		21.17
Balance from Other Customers	6,417,783		78.83
Total Water Revenue	\$ 8,140,909		100.00%

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

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten 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

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

Year	Governmental Activities				Business-Type Activities		
	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Capital Leases	Revenue Bonds	General Obligation Bonds	Special Assessment Bonds
2018	\$ 6,780,000	\$ 39,919,184	\$ 0	\$ 5,918	\$ 3,610,900	\$ 13,079,337	\$ 0
2017	8,115,635	19,188,741	19,696	11,195	3,678,000	15,658,023	0
2016	9,958,617	19,700,000	38,704	16,104	3,303,196	14,758,151	459,806
2015	11,250,700	2,800,000	79,905	20,501	0	17,170,516	544,575
2014	12,498,306	0	177,560	24,915	0	19,519,068	619,925
2013	13,849,397	0	267,350	0	0	22,099,277	691,850
2012	16,233,119	0	356,855	4,392	0	24,642,562	762,062
2011	16,158,738	0	439,933	15,760	0	27,114,761	809,805
2010	15,408,084	0	535,727	54,402	0	27,958,362	873,230
2009	16,841,638	0	621,733	70,914	0	30,050,045	936,655

Source: Erie County Auditor

(1) See Schedule on S-45 for population and personal income.

Business-Type Activities

OPWC Loans	OWDA Loans	Capital Leases	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$ 0	\$ 46,075,452	\$ 0	\$ 109,470,791	\$ 1,467	4.85%
0	47,901,914	0	94,573,204	1,264	4.41
4,561	49,654,051	0	97,893,190	1,303	4.78
10,968	51,370,044	73,882	83,321,091	1,103	4.10
31,630	53,521,036	146,042	86,538,482	1,141	4.37
62,625	56,092,700	215,856	93,279,055	1,227	4.37
85,462	58,215,952	283,401	100,583,805	1,317	5.12
127,859	60,621,055	17,644	105,305,555	1,369	4.30
334,866	62,718,926	1,955	107,885,552	1,400	3.94
277,370	61,022,548	85,344	109,906,247	1,428	4.86

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

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2018	\$ 19,859,337	0.34%	\$ 266.16
2017	23,773,658	0.41	317.76
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

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-45 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

	2018	2017	2016	2015
Total Assessed Valuation	<u>\$ 2,079,935,240</u>	<u>\$ 2,055,857,000</u>	<u>\$ 2,030,051,620</u>	<u>\$ 1,967,225,570</u>
Overall Debt Limitation	50,498,381	49,896,425	49,251,291	47,680,639
Gross Indebtedness	108,690,536	93,673,656	97,461,808	82,752,012
Less Debt Outside Limitation				
General Obligation Bonds	12,305,000	14,769,670	14,554,698	16,922,006
Revenue Bonds	43,530,084	22,866,741	23,003,196	2,800,000
Special Assessment Bonds	0	19,696	498,510	624,480
Bond Anticipation Notes	0	0	0	0
OPWC Loans	0	0	4,561	10,968
OWDA Loans	<u>46,075,452</u>	<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>
Net Indebtedness	6,780,000	8,115,635	9,746,792	11,024,514
Less Amount Available in Debt Service Fund	<u>0</u>	<u>0</u>	<u>1,212,724</u>	<u>1,796,441</u>
Net Debt Within Limitation	<u>6,780,000</u>	<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>
Legal Debt Margin Within Limitation	<u>\$ 43,718,381</u>	<u>\$ 41,780,790</u>	<u>\$ 40,717,223</u>	<u>\$ 38,452,566</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	86.57%	83.74%	82.67%	80.65%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$20,799,352	\$20,558,570	\$20,300,516	\$19,672,256
Gross Indebtedness	108,690,536	93,673,656	97,461,808	82,752,012
Less Debt Outside Limitation				
General Obligation Bonds	12,305,000	14,769,670	14,554,698	16,922,006
Revenue Bonds	43,530,084	22,866,741	23,003,196	2,800,000
Special Assessment Bonds	0	19,696	498,510	624,480
Bond Anticipation Notes	0	0	0	0
OPWC Loans	0	0	4,561	10,968
OWDA Loans	<u>46,075,452</u>	<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>
Net Indebtedness	6,780,000	8,115,635	9,746,792	11,024,514
Less Amount Available in Debt Service Fund	<u>0</u>	<u>0</u>	<u>1,212,724</u>	<u>1,796,441</u>
Net Debt Within Unvoted Debt Limitation	<u>6,780,000</u>	<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$ 14,019,352</u>	<u>\$ 12,442,935</u>	<u>\$ 11,766,448</u>	<u>\$ 10,444,183</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	67.40%	60.52%	57.96%	53.09%

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.

2014	2013	2012	2011	2010	2009
<u>\$ 1,961,733,740</u>	<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>
47,543,344	50,122,801	50,169,899	50,291,029	49,737,190	50,082,402
85,833,667	92,466,326	99,612,889	106,008,922	110,611,300	112,139,425
19,225,758	21,758,628	24,242,451	26,483,558	27,473,814	29,575,967
0	0	0	0	0	0
797,485	959,200	1,118,917	1,249,738	1,408,957	1,558,388
0	0	0	0	0	0
31,630	62,625	85,462	127,859	334,866	277,370
<u>53,521,036</u>	<u>56,092,700</u>	<u>58,215,952</u>	<u>60,621,055</u>	<u>62,718,926</u>	<u>61,022,548</u>
12,257,758	13,593,173	15,950,107	17,526,712	18,674,737	19,705,152
447,405	0	0	0	0	218,529
<u>11,810,353</u>	<u>13,593,173</u>	<u>15,950,107</u>	<u>17,526,712</u>	<u>18,674,737</u>	<u>19,486,623</u>
<u>\$ 35,732,991</u>	<u>\$ 36,529,628</u>	<u>\$ 34,219,792</u>	<u>\$ 32,764,317</u>	<u>\$ 31,062,453</u>	<u>\$ 30,595,779</u>
75.16%	72.88%	68.21%	65.15%	62.45%	61.09%
\$19,617,337	\$20,649,120	\$20,667,959	\$20,716,412	\$20,494,876	\$20,632,961
85,833,667	92,466,326	99,612,889	106,008,922	110,611,300	112,139,425
19,225,758	21,758,628	24,242,451	26,483,558	27,473,814	29,575,967
0	0	0	0	0	0
797,485	959,200	1,118,917	1,249,738	1,408,957	1,558,388
0	0	0	0	0	0
31,630	62,625	85,462	127,859	334,866	277,370
<u>53,521,036</u>	<u>56,092,700</u>	<u>58,215,952</u>	<u>60,621,055</u>	<u>62,718,926</u>	<u>61,022,548</u>
12,257,758	13,593,173	15,950,107	17,526,712	18,674,737	19,705,152
447,405	0	0	0	0	218,529
<u>11,810,353</u>	<u>13,593,173</u>	<u>15,950,107</u>	<u>17,526,712</u>	<u>18,674,737</u>	<u>19,486,623</u>
<u>\$ 7,806,984</u>	<u>\$ 7,055,947</u>	<u>\$ 4,717,852</u>	<u>\$ 3,189,700</u>	<u>\$ 1,820,139</u>	<u>\$ 1,146,338</u>
39.80%	34.17%	22.83%	15.40%	8.88%	5.56%

Erie County, Ohio
Pledged Revenue
Governmental Activities
Last Two Years

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<i>Sports Park Revenue Bonds</i>							
2018	\$ 1,422,481	N/A	\$ 1,422,481	\$ 530,000	\$ 826,237	\$ 1,356,237	1.05
2017	1,340,837	N/A	1,340,837	480,000	650,650	1,130,650	1.19
<i>Kroger TIF Revenue Bond</i>							
2018	\$ 124,538	N/A	\$ 124,538	\$ 39,557	\$ 65,896	\$ 105,453	1.18
2017	99,329	99,329	0	31,259	66,640	97,899	0.00
<i>Health Department Revenue Bond</i>							
2018	\$ 75,000	N/A	\$ 75,000	\$ 0	\$ 0	\$ 0	N/A

Source: County Records

- (1) Includes operating revenues.
- (2) Includes operating expenses.

Ten years of data will be presented as it becomes available

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	
2018	\$ 7,898,729	\$ 5,153,143	\$ 2,745,586	\$ 1,139,694	\$ 1,198,194	\$ 2,337,888	1.17
2017	7,463,273	3,458,301	4,004,972	1,035,504	1,204,296	2,239,800	1.79
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

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	
2018	\$ 8,468,477	\$ 6,490,859	\$ 1,977,618	\$ 753,868	\$ 705,981	\$ 1,459,849	1.35
2017	8,437,155	5,859,237	2,577,918	721,194	735,085	1,456,279	1.77
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

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 (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2018	74,615	\$2,255,089,145	\$30,223	5.60%
2017	74,817	2,146,050,828	28,684	6.23
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

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

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

Employer	Type of Business	2018			2009		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Cedar Fair L.P./Magnum	Entertainment	5,000	1	14.04%	4,850	1	12.85%
Ventra (was ACH)	Automotive	1,935	2	5.44	800	4	2.12
Firelands Regional Medical Center	Hospital	1,898	3	5.33	1,900	2	5.02
Kalahari Resort	Entertainment	1,196	4	3.36	950	3	2.51
Erie County	Government	898	5	2.52	727	5	1.92
International Automotive Components	Automotive	684	6	1.92	425	9	1.12
Ohio Veterans Home	Health Care Facility	630	7	1.77	599	7	1.58
Sandusky City School District	Education	480	8	1.35	535	8	1.41
Freudenberg- NOK	Packaging Facility	260	9	0.73	300	10	0.79
JBT Corporation	Food Equipment	220	10	0.62			
Kyklos Bearing International	Automotive				700	6	1.85
Total		<u>13,201</u>		<u>37.08%</u>	<u>11,786</u>		<u>31.17%</u>
Total Employment Within Erie County		<u>35,600</u>			<u>37,813</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

	2018	2017	2016	2015
General Government:				
Legislative and Executive	101.00	98.00	103.00	93.00
Judicial	115.00	109.00	112.00	111.00
Public Safety	166.00	168.00	166.00	157.00
Public Works	27.00	26.00	25.00	33.00
Health	99.00	103.00	92.00	89.00
Human Services	154.00	156.00	158.00	155.00
Water/Sewer/Landfill	47.00	48.00	50.00	46.00
Total	<u>709.00</u>	<u>708.00</u>	<u>706.00</u>	<u>684.00</u>

Source: Erie County Auditor

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

2014	2013	2012	2011	2010	2009
91.00	85.00	93.00	116.00	110.00	108.00
105.00	105.00	102.00	75.00	75.00	90.00
156.00	150.00	136.00	126.00	133.00	138.00
36.00	39.00	35.00	31.00	44.00	46.00
89.00	80.00	93.00	71.00	65.00	64.00
147.00	147.00	155.00	185.00	200.00	229.00
45.00	41.00	43.00	41.00	42.00	52.00
<u>669.00</u>	<u>647.00</u>	<u>657.00</u>	<u>645.00</u>	<u>669.00</u>	<u>727.00</u>

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

	2018	2017	2016	2015
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	506	594	627	724
Number of Meetings	53	56	53	56
Finance				
Number of Bid Contracts Awarded	16	19	25	19
Number of Purchase Orders Issued	5,989	6,256	6,371	6,468
Information Technology				
Number of Users Served	750	750	1,046	538
Facilities				
Number of Buildings	31	30	30	33
Square Footage of Buildings	608,877	581,846	581,864	608,633
Auditor				
Number of Non-Exempt Conveyances	1,794	1,760	1,660	1,629
Number of Exempt Conveyances	1,598	1,559	1,665	1,533
Number of Parcels Transferred	3,499	4,538	3,324	4,106
Number of Checks Issued	22,411	22,950	23,880	23,168
Treasurer				
Number of Parcels Billed	46,240	46,008	46,030	46,107
Number of Parcels Collected	44,448	43,652	43,985	44,041
Return on Portfolio Percentage	1.02	1.00	0.99	1.01
Prosecuting Attorney				
Number of Cases - Criminal	520	432	417	462
Board of Elections				
Number of Registered Voters	54,213	53,324	53,103	50,915
Number of Voters Last General Election	30,922	18,332	38,478	23,643
Percentage of Register Voters that Voted	57%	34%	72%	46%
Recorder				
Number of Deeds Filed	3,012	3,042	2,881	2,899
Number of Mortgages Filed	2,544	2,696	2,618	2,658
Number of Military Discharges Filed	5	1	3	10
Judicial				
Common Pleas				
Number of Civil Cases Filed	1,033	1,014	1,167	1,174
Number of Criminal Cases Filed	319	420	456	485
Number of Domestic Cases Filed	369	292	369	401
Number of Civil Stalking Protection Orders	94	106	112	96
Probate Court				
Number of Civil Cases Filed	1,087	1,103	1,103	1,135
Clerk of Courts				
Number of Civil Cases Filed	737	683	797	521
Number of Criminal Cases Filed	611	552	494	514
County Court				
Number of Civil Cases Filed	251	193	163	148
Number of Criminal Cases Filed	657	552	570	681
Number of Small Claims Cases Filed	16	18	6	18
Number of Traffic Cases	8,226	7,920	6,470	8,286
Huron Municipal Court				
Number of Civil Cases Filed	256	257	197	222
Number of Criminal Cases Filed	454	576	554	560
Number of Small Claims Cases Filed	101	52	87	75
Number of Traffic Cases	2,008	2,447	2,881	2,897
Sandusky Municipal Court				
Number of Civil Cases Filed	2,641	2,223	2,238	1,952
Number of Criminal Cases Filed	9,919	10,179	10,401	10,321
Number of Small Claims Cases Filed	361	610	625	453
Vermilion Municipal Court				
Number of Civil Cases Filed	108	349	301	392
Number of Criminal Cases Filed	452	552	552	266
Number of Small Claims Cases Filed	101	98	181	95
Number of Traffic Cases	3,955	4,572	4,670	2,006

2014	2013	2012	2011	2010	2009
645	576	634	650	537	548
57	56	61	63	63	68
15	28	27	27	26	30
5,808	6,003	5,998	6,522	6,571	12,776
507	850	533	750	596	596
33	34	34	38	38	38
608,633	611,243	611,243	611,445	611,445	611,445
1,372	1,468	1,363	1,279	1,171	1,273
1,779	1,668	1,558	1,382	1,262	1,319
4,155	4,857	3,637	2,661	2,564	2,730
22,812	22,775	22,513	26,758	23,587	21,061
45,858	45,836	45,814	45,780	45,800	44,446
42,728	42,088	42,577	43,750	41,800	43,490
0.82	0.71	0.72	1.03	2.00	2.84
566	480	445	503	385	454
53,115	52,726	54,009	52,043	53,980	55,277
23,914	16,540	39,908	27,209	29,466	26,342
45%	31%	74%	52%	55%	48%
2,879	2,838	2,838	2,489	2,460	2,497
2,435	3,373	3,154	2,538	2,540	2,981
37	36	57	93	71	68
1,262	1,256	996	1,388	1,550	1,766
627	502	418	484	419	766
427	334	465	476	455	624
134	115	121	130	120	177
1,111	1,165	1,159	1,182	1,153	1,156
840	839	939	916	1,067	1,105
618	563	519	539	460	529
164	125	198	220	254	267
572	644	673	570	421	445
21	19	17	26	31	28
7,905	7,306	7,542	6,491	6,322	6,341
183	183	206	238	236	259
479	858	824	562	577	649
63	158	75	33	36	33
3,090	3,383	2,515	2,335	2,397	2,454
1,952	2,153	2,246	1,970	2,180	2,512
11,716	12,843	11,597	9,879	10,295	14,560
422	465	500	532	548	649
324	285	466	469	539	523
295	568	627	623	732	780
91	108	69	53	38	52
2,319	3,427	2,474	2,892	3,283	2,642

(continued)

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

	2018	2017	2016	2015
Adult Probation				
Average Daily Case Load Per Officer	86	75	75	130
Average Number of Supervised Offenders	660	658	687	750
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	496	665	768	805
Public Defender				
Number of Cases	2,658	2,785	2,680	2,836
Law Library				
Number of Volumes in Collection	10,707	21,542	21,487	21,391
Public Safety				
Juvenile Detention Facility				
Average Daily Center Census	18	18	23	23
Sheriff				
Jail Operation				
Average Daily Jail Census	124	127	131	131
Prisoners Booked	3,732	3,829	3,773	3,535
Prisoners Released	3,721	3,833	3,768	3,653
Out of County Bed Days Used	0	0	N/A	N/A
Enforcement				
Number of Incidents Reported	17,759	18,020	18,130	26,848
Number of Citations Reported	1,573	1,559	1,891	1,341
Number of Papers Served	3,392	4,697	4,306	4,806
Number of Telephone Calls	103,845	30,467	37,572	42,214
Number of Transport Hours	3,400	3,328	3,328	3,328
Number of Court Security Hours	4,300	4,300	4,300	4,303
Coroner				
Number of Cases Investigated	89	106	42	205
Number of Autopsies Performed	59	75	90	64
Emergency Management				
Number of Emergency Responses	27	23	21	20
Public Works				
Engineer				
Miles of Roads Resurfaced	5.49	1.30	7.18	8
Miles of Roads With Chip Seal	5.19	12.47	12.44	38
Number of Bridges Replaced/Improved	1	2	2	6
Number of Culverts Replaced	3	5	2	1
Health				
Developmental Disabilities				
Number of Clients Enrolled - Children	557	590	527	469
Number of Clients Enrolled - Early Intervention	172	169	167	170
Number of Clients Enrolled - Preschool	103	113	111	80
Number of Clients Enrolled - School Age	282	308	249	219
Number of Clients Enrolled - Adults	384	352	351	405
Human Services				
Veteran Services				
Number of Clients Served	196	195	258	213
Amount of Benefits Paid to County Residents	\$ 290,454	\$ 237,769	\$ 289,263	\$ 250,534
Jobs and Family Services				
Average Client Count - Food Stamps	8,516	9,240	4,980	5,957
Average Client Count - Day Care	246	363	276	390
Average Client Count - WIA	3,155	3,556	2,119	1,041
Average Client Count - Heating Assistance	0	0	N/A	N/A
Average Client Count - Job Placement	N/A	N/A	N/A	N/A
Children's Services				
Average Client Count - Foster Care	82	103	104	111
Average Client Count - Adoption	5	16	5	7
Child Support Enforcement Agency				
Total Child Support Collected	\$ 13,917,562	\$ 13,966,936	\$ 14,713,601	\$ 14,162,761
Percentage Collected	71	72	79	71

2014	2013	2012	2011	2010	2009
130	125	125	140	140	140
768	745	800	850	891	972
1,083	1,441	1,793	1,439	1,356	1,521
2,946	2,901	2,879	0	0	0
21,286	20,868	20,661	20,456	20,254	19,290
28	23	22	24	24	25
133	131	123	111	106	114
3,936	4,567	3,862	3,888	3,870	4,285
3,930	5,114	3,582	2,855	3,773	4,294
N/A	N/A	N/A	N/A	N/A	391
26,900	22,112	19,657	16,173	14,503	14,788
1,892	1,829	2,179	1,721	1,265	1,346
5,345	4,770	5,113	4,857	4,755	5,856
37,147	3,766	30,164	11,069	71,358	N/A
3,328	3,328	3,328	3,328	3,328	4,160
4,992	4,992	4,992	4,992	4,992	6,240
167	157	181	174	103	103
64	52	68	25	79	39
22	15	33	37	21	42
7	3	3	3	3	4
37	54	1	16	26	68
1	8	3	3	5	23
0	2	4	4	4	12
468	469	372	467	327	257
165	188	207	198	127	106
99	120	34	53	51	39
204	161	131	216	149	112
424	357	479	312	229	219
210	165	172	199	196	190
\$ 230,598	\$ 184,047	\$ 181,175	\$ 241,238	\$ 205,339	\$ 207,927
5,897	6,017	4,945	504	474	4,835
398	600	686	665	800	664
416	607	780	163	683	1,622
75	N/A	N/A	N/A	N/A	N/A
523	476	309	142	614	258
98	90	82	50	60	90
3	3	3	6	3	6
\$ 14,698,730	\$ 15,012,871	\$ 15,412,871	\$ 15,913,478	\$ 15,665,984	\$ 16,070,144
71	71	70	69	68	69

(continued)

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

	2018	2017	2016	2015
Economic Development	28			
CHIP Number of Projects	28	0	23	26
CDBG Number of Projects	20	8	4	4
Number of Related Infrastructure Projects	3	39	11	5
Sewer District				
Average Daily Sewage Treated	1,631,400	1,843,900	1,724,800	1,718,000
Number of Tap-Ins	77	337	43	55
Number of Customers	10,154	10,080	9,732	9,902
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	3,902,271	3,626,849	3,640,364	3,617,000
Number of Tap-Ins	42	41	83	54
Number of Customers	10,390	10,345	10,311	10,832
Care Facility				
Private Pay Average Daily Census	19	14	16	18
Medicare Average Daily Census	6	7	7	8
Medicare Managed Care Average Daily Census	1	1	1	1
Medicaid Average Daily Census	94	91	95	91
Hospice Average Daily Census	4	3	1	5
Conservation and Recreation - Erie Metroparks				
Number of Parks	15	13	13	10

Source: Erie County Departments and Offices

2014	2013	2012	2011	2010	2009
5	4	6	4	N/A	N/A
3	8	7	5	5	6
4	8	4	1	1	4
1,790,000	1,850,000	1,745,000	2,434,000	1,709,234	1,610,300
59	50	42	49	50	21
9,958	9,860	9,880	9,805	9,708	9,698
N/A	N/A	N/A	N/A	N/A	N/A
3,366,000	3,010,000	N/A	N/A	4,383,562	N/A
59	53	69	75	66	93
10,754	10,666	10,675	10,629	10,483	10,450
23	19	18	17	16	N/A
9	5	3	5	5	N/A
1	1	N/A	N/A	2	N/A
77	67	69	74	78	N/A
14	13	13	9	9	N/A
10	10	10	10	10	10

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

	2018	2017	2016	2015
General Government				
Legislative and Executive				
Administrative Office Space (square feet)				
Commissioners	7,037	7,037	7,037	7,037
Auditor	3,210	3,210	3,210	3,210
Treasurer	1,969	1,969	1,969	1,969
Prosecuting Attorney	3,576	3,576	3,576	3,576
Board of Elections	2,886	2,886	2,886	2,886
Recorder	3,210	3,210	3,210	3,096
Facilities	1,440	1,440	1,440	1,440
Veterans Services	2,549	2,549	2,549	2,549
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
Judicial				
Number of Courtrooms				
Common Pleas Court	3	3	3	3
Probate Court	1	1	1	1
Juvenile Court	3	3	3	3
Huron Municipal Court	1	1	1	1
Sandusky Municipal Court	1	1	1	1
Vermillion Municipal Court	1	1	1	1
Public Safety				
Patrol Vehicles	49	43	43	43
Jail Capacity	111	111	109	109
Detention Center Capacity	36	36	36	36
Emergency Management Response Vehicles	1	1	1	1
Public Works				
Centerline Miles of Roads	140	140	140	140
Number of Bridges	138	138	138	138
Number of Culverts	661	661	660	660
Vehicles	32	31	31	34
Health				
Developmental Disabilities Buildings	1	1	1	2
Developmental Disabilities Buses and Vans	6	6	7	8
Human Services				
Job and Family Services Vehicles	7	7	7	8
Veterans Services Vehicles	2	2	2	2
Conservation and Recreation				
Number of Parks	15	13	13	10
Sewer				
Number of Treatment Facilities	3	3	3	3
Number of Pumping Stations	44	44	42	42
Total Lines (in miles)	144	144	132	132
Water				
Total Lines (in miles)	313	313	313	313

Source: Erie County

2014	2013	2012	2011	2010	2009
5,712	5,712	5,712	5,712	5,712	5,712
3,210	3,210	3,210	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	2,700	2,700	2,520
3,096	3,096	3,096	3,096	3,096	3,096
1,440	1,440	1,060	1,060	1,060	1,060
2,549	1,325	1,325	1,325	1,325	1,325
1,451	1,451	1,451	1,451	1,451	1,451
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
47	37	26	26	35	35
106	106	106	106	106	106
36	36	36	36	36	36
1	1	1	1	1	1
140	140	140	140	140	140
137	137	136	130	130	130
718	718	718	717	716	655
37	36	29	29	29	30
2	2	2	2	2	2
10	10	17	18	18	16
9	8	8	8	8	8
2	2	2	2	2	2
10	10	10	10	10	10
3	3	3	3	4	4
42	42	42	39	37	37
132	132	132	132	132	132
313	313	313	311	311	311