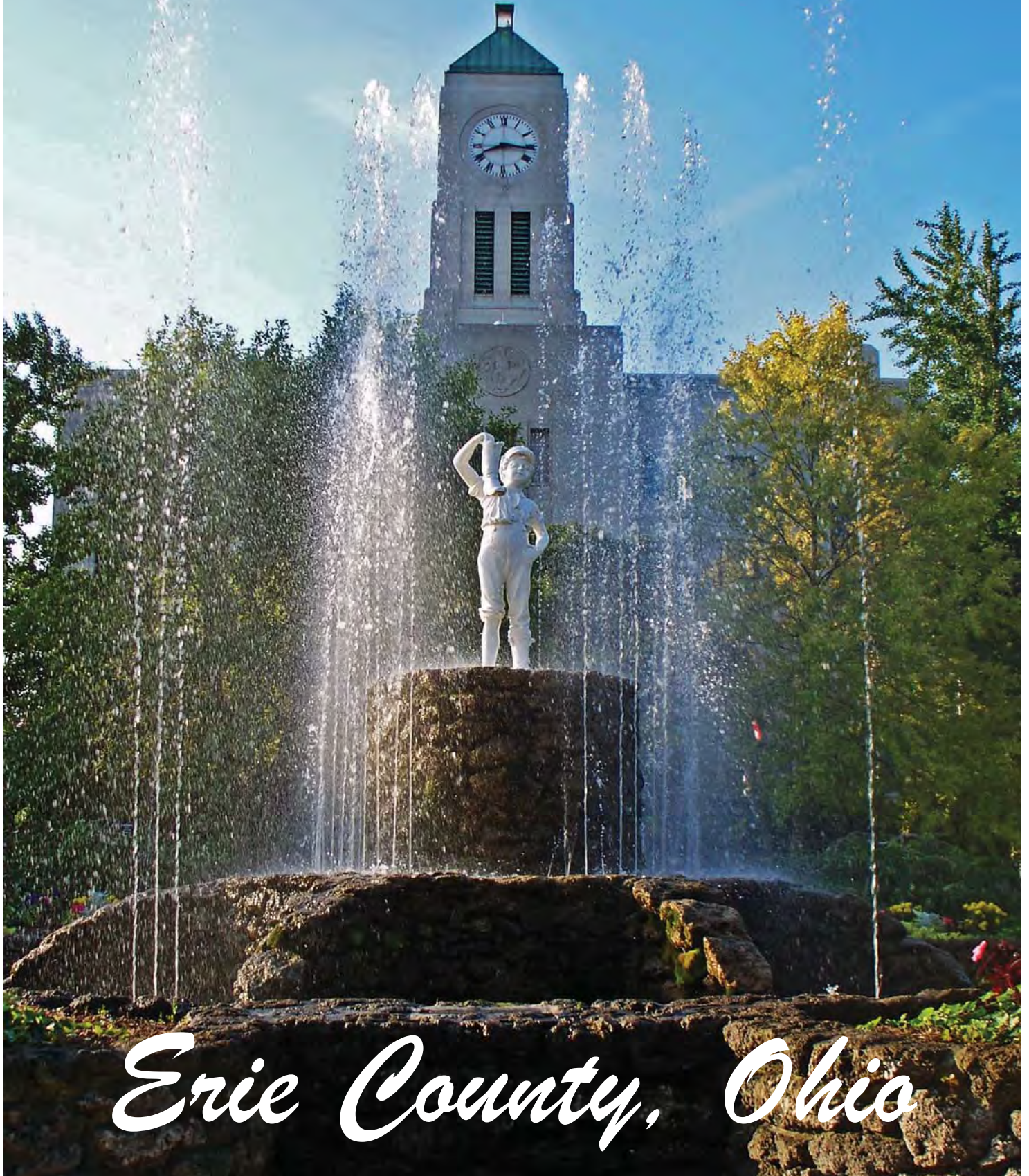


COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2017



Erie County, Ohio



Dave Yost • Auditor of State

County Commissioners
Erie County
247 Columbus Avenue Ste 210
Sandusky, OH 44870

We have reviewed the *Independent Auditor's Report* of Erie County prepared by Rea & Associates, Inc., for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

September 13, 2018

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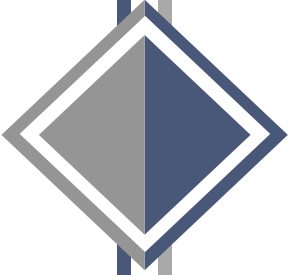
Erie County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017

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, 2017

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Comprehensive Annual Financial Report
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RICHARD H. JEFFREY

Erie County Auditor

June 26, 2018

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, 2017. 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, 2017. The Independent Auditor's Report is located at the front of the financial section of this report.

The Ohio Revised Code requires that every public office, other than a state agency, publish a financial report for each fiscal year. Since the County prepares this report pursuant to generally accepted accounting principles, the report must be filed with the Auditor of State within one hundred fifty days after the end of the fiscal year. The County has fulfilled this requirement for the year ended December 31, 2017.

Governmental Structure

The County was established in March 1838. The County has only those powers conferred on it by Ohio statutes. The Board of County Commissioners is comprised of three members, elected at large in overlapping four-year terms, and acts as both the executive and legislative branches of the County government. The Commissioners serve as the taxing authority, the principal contracting body, and the chief administrators of public services for the County. The annual operating budget and the annual appropriation measure for expenditures of all County funds is created and adopted by the Commissioners.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance services, civil and criminal justice system services and support, road and bridge maintenance, and other general and administrative support services. The County operates enterprise funds that include a wastewater system, a water system, a landfill, and a long-term care facility.

The County Auditor and County Treasurer, as well as the County Commissioners, have key roles in the financial functions of the County. The County Auditor, elected to a four-year term, has the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years, as well as a triennial update between appraisals. A triennial update was completed in 2015. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to the various subdivisions within the County. The Auditor serves as Chief Financial Officer, as no contract or obligation may be made without the Auditor's certification that funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no funds may be expended except on the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for payroll and maintains the accounting system. The Auditor also serves as secretary of the County Board of Revision and the County Budget Commission.

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

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

Local Economy

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

Erie County has a skilled labor force of 35,600 with a large percentage of these workers twenty-five years of age or older having some college education. Erie County's economy has seen improvement since the 2008 recession. The unemployment rate has gone from 11.5 percent in 2009 to 6.2 percent in 2017. A majority of jobs are in manufacturing. Retail and tourism continue to thrive in the County creating additional jobs as well. In addition, thirty-nine Ohio colleges and universities within a one hundred mile radius of Erie County provide a deep pool of college graduates for the region in almost all professions and disciplines.

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

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

Erie County is also home to the world-renowned Cedar Point Amusement Park boasting seventeen roller coasters, plentiful children's attractions, indoor waterpark, and an outdoor waterpark, as well as a beautiful location on the shores of Lake Erie. Cedar Point was voted the 2nd "Best Amusement Park in the World" in 2017 by *Amusement Today*, only trailing Europa-Park in Germany. In addition, Cedar Point had four steel roller coasters voted in the top 25 in that category, including the Millennium Force which came in at number two. In 2018, Cedar Point will introduce Steel Vengeance which will be the tallest, fastest and longest hybrid roller coaster in the world. This hybrid ride is wood structure below with smooth steel track above. The addition of this ride raises the Park's number of roller coasters to eighteen. Also, Cedar Point recently completed a major renovation of its famous Hotel Breakers located on the lakefront. The hotel now has 720 available rooms. Outside the park, the County entices residents and travelers with its sandy white Lake Erie beaches, stunning coastal trails, mysterious Seneca Caverns, and numerous refreshing water parks like Kalahari, one of the largest indoor waterparks in the world.

The Kalahari Resort Sandusky waterpark is 173,000 square feet, which is the second largest in the United States, trailing only Kalahari Resort Poconos. It is located about 8 miles (13 km) south of Cedar Point on Milan Road in Huron Township and was opened in 2005. The water park contains a FoilTec roof system that lets in natural light, allowing people to receive a suntan at any time of year. The location also features two surfing simulators, a variety of water slides (both indoor and outdoor), wave pool, a basketball pool, a children's play area, an indoor/outdoor hot tub and a swim-up bar. With 884 guest rooms, suites, and condos, the hotel is the largest in the state of Ohio. The resort also has four main restaurants, as well as smaller and quicker food options throughout the lobby and waterparks. Aside from the waterparks, other indoor activities at the resort include an arcade, a spa, a fitness center, 9-hole mini golf, pottery painting, mini bowling, a 5-D Theater/Ride, and a laser tag arena. Outside there is an animal park, ropes course, zip line tour, and climbing walls. In August 2006, the resort opened a 100,000-square-foot convention center, later expanding this space to 215,000 square feet.

Major Initiatives

One of the more exciting current projects involves Mucci Farms, a Canadian company, choosing Erie County for their first venture in the United States. Currently, they are finishing up construction of a hydroponic greenhouse operation on a 60-acre site in Huron, and feature the newest and latest state of the art greenhouses equipped with grow lights which extend the growing season. The constructed facility will also include a 272,000 sq. ft. distribution warehouse to support the Company's growing United States customer base. Mucci Farms will spend approximately \$70 million on the construction of the facility with plans to hire 250 employees by the time they are fully operational in 2018.

Development in Downtown Sandusky has undergone a renaissance of commercial activity over the last few years and it has become a destination as a restaurant district. The reuse of existing buildings has created a number of bar restaurant eateries including Zinc, Hearth Tavern, Barra, Small City Tap House, and Volstead. Further, the \$10 million dollar redevelopment of the former Reiger Hotel into a senior housing complex with ground floor retail and the Hotel Kilbourne development have added to the downtown resurgence. The \$1.2 million nine room boutique Hotel Kilbourne project is completed and operating in a former underutilized downtown building. Another project underway in the downtown Sandusky is the redevelopment of three vacant structures to house the new Sandusky City Hall. The 51,000 square foot

mixed-use development will also include 18 upper floor apartments along with commercial uses on the first floor. The \$11.5 million project is slated to be completed in late 2018 with money coming from private dollars, local funds and state tax credits.

Additional economic windfall was derived from the Sports Force Parks at Cedar Point Sports Center which opened for business in Spring 2017. The \$23.5 million sports facility is a public-private venture on a former 57-acre airport site at the edge of the entrance to Cedar Point. The park has 12 synthetic turf baseball fields, 11 softball fields and 8 full-size fields for soccer and lacrosse. The complex also features an 18-hole miniature golf course, a promenade with concessions and merchandise, a ropes course that soars in the air 25 feet, a trampoline park and two playgrounds. Sports Force generated about \$22.3 million in total economic impact throughout its first year of operation in 2017. The economic impact is measured by the bed tax and sales tax generated by the facility and it surpassed first year projections of \$16 million.

Relevant Financial Policies

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

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

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

Long-Term Financial Planning

For the last nine years, the County Commissioners have approved budgets that include expenses that fall below estimated income levels. They have avoided deficits debt and have been able to generate annual surpluses. The County Commissioners approved an increase in the sales tax rate of .5 percent starting October 1, 2013, and ending on September 30, 2014. This increase was to help pay for current and future capital improvement projects throughout the County. Some of those projects included paying off existing debt, renovating the Erie County Courthouse, upgrading heating and cooling systems, resurfacing drives and parking lots, purchase of new election equipment, upgrading jail security, purchase of new vehicles, and purchase of backup generators for data information. As of December 31, 2017, approximately \$600,000 remains available for these improvements.

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, 2016.

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.

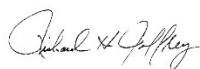
Acknowledgements

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,



Richard H. Jeffrey
Erie County Auditor

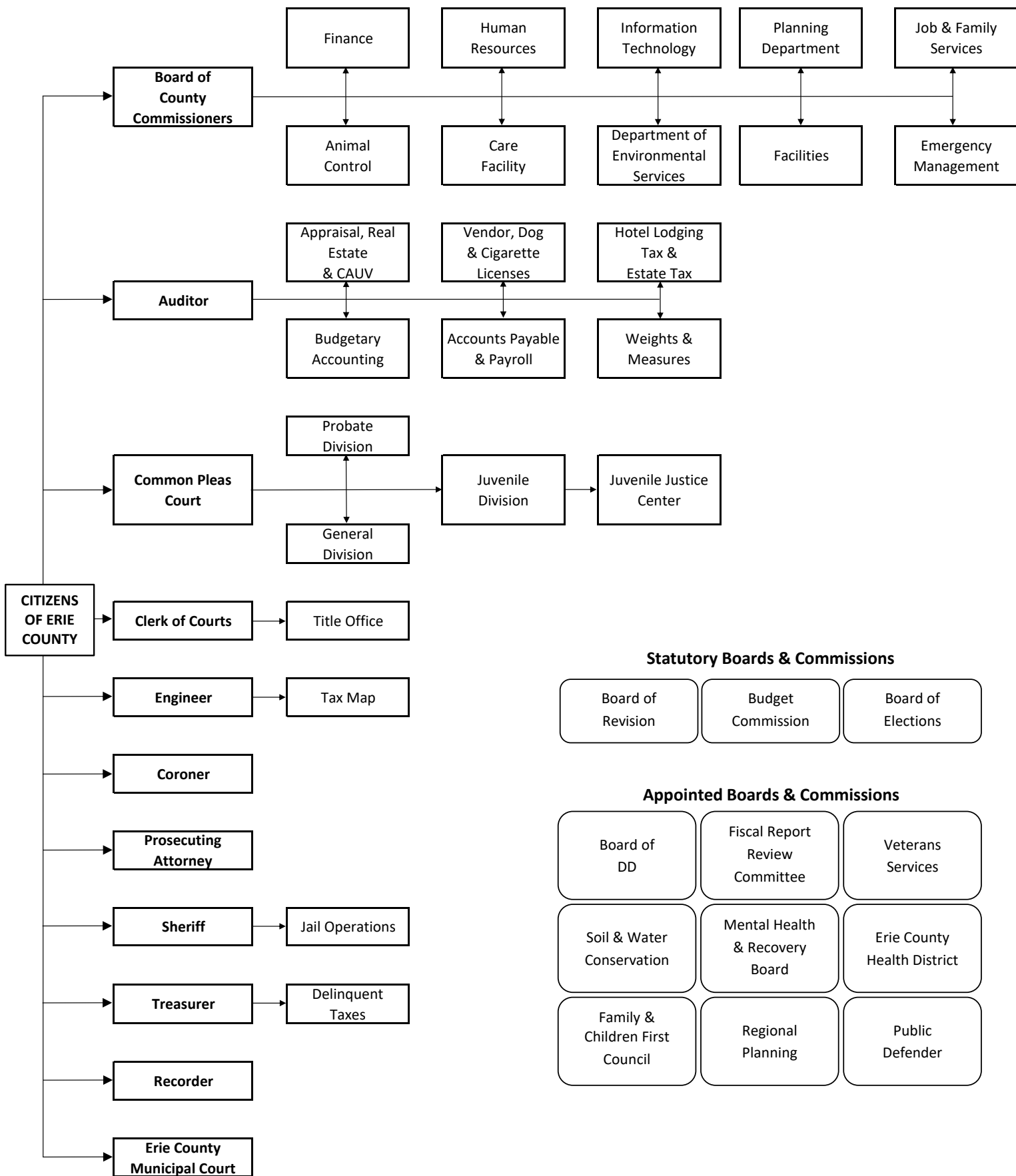
ERIE COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2017

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

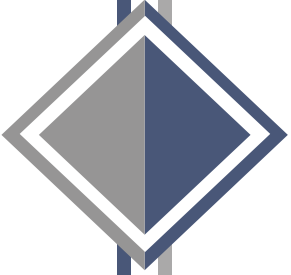
**Erie County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morrill

Executive Director/CEO



FINANCIAL SECTION

June 26, 2018

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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and the Development Disabilities 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 to remove capital assets previously reported in error. Our opinions are 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, and Schedule of County Contributions on pages 5-15, 79, 80, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2018 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, 2017
(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, 2017. 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 2017 are as follows:

- In total, net position decreased \$15.1 million, which represents a 12 percent decrease from 2016. Net position of governmental activities decreased \$16.4 million, and net position of business-type activities increased \$1.3 million.
- Total capital assets decreased \$18.3 million from 2016. Capital assets of governmental activities decreased \$18.7 million from the disposal of the completed sports complex. See Note 17 for information on the sports complex. Capital assets of business-type activities increased \$0.4 million over 2016, partially due to the completion of the Bayview sewer project. See Table 3 for further information.
- Outstanding debt decreased from \$97.5 million to \$93.7 million in 2017. The County made \$5.8 million in principal payments in addition to refunding the balance of the outstanding 2007 general obligation bonds.

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 2017 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.

A question typically asked about the County's finances is "How did we do financially during 2017?" The Statement of Net Position and the Statement of Activities answer this question. These statements include

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A question typically asked about the County's finances is "How did we do financially during 2017?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all non-fiduciary assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

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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 2017 compared to 2016:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	Restated 2016	2017	2016	2017	Restated 2016
Assets						
Current and Other Assets	\$ 73,514,117	\$ 69,091,039	\$ 24,395,302	\$ 26,512,333	\$ 97,909,419	\$ 95,603,372
Capital Assets	51,384,075	70,111,356	117,869,316	117,460,384	169,253,391	187,571,740
<i>Total Assets</i>	<u>124,898,192</u>	<u>139,202,395</u>	<u>142,264,618</u>	<u>143,972,717</u>	<u>267,162,810</u>	<u>283,175,112</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	0	0	712,931	932,733	712,931	932,733
Pension	16,880,327	12,491,045	3,845,884	2,789,187	20,726,211	15,280,232
<i>Total Deferred Outflows of Resources</i>	<u>16,880,327</u>	<u>12,491,045</u>	<u>4,558,815</u>	<u>3,721,920</u>	<u>21,439,142</u>	<u>16,212,965</u>
Liabilities						
Other Liabilities	2,610,564	4,745,826	2,135,925	6,214,345	4,746,489	10,960,171
Long-Term Liabilities:						
Due Within One Year	3,528,352	3,323,464	4,502,692	4,133,964	8,031,044	7,457,428
Due in More Than One Year:						
Net Pension Liability	42,443,143	31,706,623	9,316,788	7,079,928	51,759,931	38,786,551
Other Amounts	28,371,207	31,111,140	72,276,455	73,078,627	100,647,662	104,189,767
<i>Total Liabilities</i>	<u>76,953,266</u>	<u>70,887,053</u>	<u>88,231,860</u>	<u>90,506,864</u>	<u>165,185,126</u>	<u>161,393,917</u>

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	Governmental Activities		Business-Type Activities		Total	
	2017	Restated	2017	2016	2017	Restated
		2016				2016
Deferred Inflows of Resources						
Property Taxes	\$ 11,439,544	\$ 10,909,039	\$ 0	\$ 0	\$ 11,439,544	\$ 10,909,039
Payment in Lieu of Taxes	2,115,825	1,912,952	0	0	2,115,825	1,912,952
Pension	252,599	612,631	253,314	136,799	505,913	749,430
<i>Total Deferred Inflows of Resources</i>	<u>13,807,968</u>	<u>13,434,622</u>	<u>253,314</u>	<u>136,799</u>	<u>14,061,282</u>	<u>13,571,421</u>
Net Position						
Net Investment in Capital Assets	40,339,246	40,378,103	51,057,978	48,149,645	91,397,224	88,527,748
Restricted	30,599,841	28,463,241	0	0	30,599,841	28,463,241
Unrestricted	(19,921,802)	(1,469,579)	7,280,281	8,901,329	(12,641,521)	7,431,750
<i>Total Net Position</i>	<u>\$ 51,017,285</u>	<u>\$ 67,371,765</u>	<u>\$ 58,338,259</u>	<u>\$ 57,050,974</u>	<u>\$ 109,355,544</u>	<u>\$ 124,422,739</u>

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

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

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

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

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

At year end, capital assets represented 63 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 \$91.4 million at December 31, 2017, with \$40.3 million in governmental activities and \$51.1 million in business-type activities. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

A portion of the County's net position, \$30.6 million represents resources that are subject to external restrictions on how they may be used. The unrestricted net position had a deficit balance of \$12.6 million.

Governmental activities cash and cash equivalents with trustee decreased \$2.4 million from 2016 due to the completion of Phase I of the sports complex while \$2.4 million in cash for Phase II, which will begin in 2018, has been recorded as restricted cash and cash equivalents with trustee. Due from other governments increased \$1.5 million over 2016 mainly due to the community corrections facility grant receivable in youth services. The \$18.7 million decrease in capital assets is due to the disposal of the completed Phase I of the sports complex project. See Note 17 for more information on the asset disposal. The \$2.5 million decrease in governmental activities' contracts payable is also attributable to the completion of the sports complex project.

Business-type activities had an increase in net position of \$1.3 million over 2016. The sewer fund paid \$3.7 million in bond anticipation notes accounting for the majority of the decrease in other liabilities.

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

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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 2017 and 2016.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016 *	2017	2016	2017	2016
Revenues						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 8,742,201	\$ 9,590,754	\$ 30,365,743	\$ 31,646,555	\$ 39,107,944	\$ 41,237,309
Operating Grants and Contributions	20,982,924	19,498,247	0	0	20,982,924	19,498,247
Capital Grants and Contributions	570,780	2,504,731	623,230	3,715,845	1,194,010	6,220,576
<i>General Revenues:</i>						
Property and Other Local Taxes	16,650,309	17,119,285	0	0	16,650,309	17,119,285
Permissive Sales Taxes	15,965,925	16,054,612	0	0	15,965,925	16,054,612
Payment in Lieu of Taxes	1,809,838	1,876,965	0	0	1,809,838	1,876,965
Grants and Entitlements	3,532,798	3,190,432	0	0	3,532,798	3,190,432
Investment Earnings	868,581	514,266	19,355	19,769	887,936	534,035
Miscellaneous	1,423,175	1,461,653	327,507	543,823	1,750,682	2,005,476
Total Revenues	70,546,531	71,810,945	31,335,835	35,925,992	101,882,366	107,736,937
Program Expenses						
<i>General Government</i>						
Legislative and Executive	35,157,339	17,421,519	0	0	35,157,339	17,421,519
Judicial	9,702,504	8,774,055	0	0	9,702,504	8,774,055
Intergovernmental	593,396	600,274	0	0	593,396	600,274
Public Safety	14,678,027	12,756,289	0	0	14,678,027	12,756,289
Public Works	5,428,218	6,237,715	0	0	5,428,218	6,237,715
Health	9,589,391	9,175,263	0	0	9,589,391	9,175,263
Human Services	10,703,060	10,615,895	0	0	10,703,060	10,615,895
Economic Development	158,530	886,930	0	0	158,530	886,930
Interest and Fiscal Charges	612,038	1,235,752	0	0	612,038	1,235,752
<i>Enterprise Operations:</i>						
Sewer	0	0	7,577,189	9,495,001	7,577,189	9,495,001
Water	0	0	8,352,156	8,105,896	8,352,156	8,105,896
Landfill	0	0	5,093,701	5,168,342	5,093,701	5,168,342
Care Facility	0	0	9,304,012	8,174,906	9,304,012	8,174,906
Total Program Expenses	86,622,503	67,703,692	30,327,058	30,944,145	116,949,561	98,647,837
Increase (Decrease) in Net Position	(16,075,972)	4,107,253	1,008,777	4,981,847	(15,067,195)	9,089,100
Transfers	(278,508)	(299,371)	278,508	299,371	0	0
Change in Net Position	(16,354,480)	3,807,882	1,287,285	5,281,218	(15,067,195)	9,089,100
Restatement Adjustment (See Note 2)	0	(10,617,650)	0	0	0	(10,617,650)
Net Position Beginning of Year	67,371,765	74,181,533	57,050,974	51,769,756	124,422,739	125,951,289
Net Position End of Year	\$ 51,017,285	\$ 67,371,765	\$ 58,338,259	\$ 57,050,974	\$ 109,355,544	\$ 124,422,739

* Changes pertaining to the restatement were not reflected in this table.

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Governmental Activities

Governmental net position reported an overall decrease of \$16.4 million from 2016. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets, the issuance and retirement of long-term obligations and changes in the components of the net pension liability), there were operational areas during the year that contributed to the overall decrease in net position of 24 percent.

Capital grants and contributions showed a decrease of \$1.9 million in 2017 due to a contribution received in the prior year for Phase I of the sports complex.

General revenues totaled \$40.3 million and amounted to 57 percent of total revenues. These revenues primarily consist of property and sales tax revenue of \$32.6 million or 81 percent of total general revenues in 2017. While total expenses increased \$18.9 million, a loss on disposal of the sports complex, reported in the legislative and executive branch of general government, accounted for \$19.1 million of that change. This increase in legislative and executive expenses was offset by a decrease from prior year of repair and maintenance expenses coupled by reclassification of \$1.1 million in expenses that did not occur in 2016. The increase in the County's net pension liability created an increase among all programs contributing to OPERS. This increase was offset in the public works program due to significantly less depreciation expense in 2017 caused by a restatement to capital assets. Economic Development decreased from prior year due to completion of grant funded projects started in 2016.

Business-Type Activities

Business-type activities include sewer, water, landfill, and care facility operations. The revenues are generated primarily from charges for services. In 2017, charges for services of \$30.4 million accounted for 97 percent of the business-type revenues. The total expenses were \$30.3 million in 2017. The business-type activities had an increase in net position, before transfers, of \$1.0 million over 2016.

The overall decrease in capital grants and contributions of \$3.1 million is a result of grants received in the sewer fund in the prior year for the Bay View sewer project which was completed in 2017. Sewer operations showed a substantial decrease in contractual services from 2016 due to project expenses being capitalized, which accounts for most of the decrease in expenses. The \$1.9 million overall increase in personal services expenses can mainly be attributable to the increase in expenses for the pension liability. \$0.8 million of the pension expenses were in the care facility fund, accounting for most of the \$1.1 million increase in expenses for the fund.

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.

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The County's governmental funds reported a total fund balance of \$44.5 million, which is \$4.1 million (10 percent) higher than last year's balance of \$40.4 million.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$10.9 million, while total fund balance increased to \$18.8 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 39 percent of total general fund expenditures, while total fund balance represents approximately 66 percent of that same amount.

The general fund balance increased in 2017 by \$3.2 million or 20 percent as compared to 2016. Since the decrease in debt proceeds is offset by the decrease capital outlay expenditures related to the sports complex, the primary cause for this increase was an increase in contributions for Phase II of the sports complex which will begin in 2018.

The developmental disabilities fund reported an increase in fund balance of \$0.5 million or 8 percent as compared to 2016 which is primarily due to the passage of the replacement levy in 2016.

Proprietary Funds

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

Unrestricted net position of the sewer fund at the end of the year was \$4.3 million, the water fund was \$3.0 million, the landfill fund was \$3.2 million and the care facility fund was a deficit of \$3.2 million. The growth in total net position for proprietary funds was \$1.3 million.

General Fund Budgeting Highlights

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

The County's most significant budgeted fund is the general fund. Actual revenues exceeded the final budget primarily from the \$0.4 million contribution from Cedar Point. Final budget revenues exceeded original by \$2.1 million partially due to a contribution from the visitor's bureau to pay principal and interest payments on the sports park debt in addition to underestimating charges for services. Actual expenditures were \$1.3 million higher than original budget and \$0.5 million higher than final budget, as actual capital project costs were higher than budgeted in legislative and executive.

Final budgeted other financing uses was lower than actual mainly due to an overestimation of \$1.0 million for transfers out, otherwise there were no significant variances to discuss within other financing sources and uses.

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Capital Assets and Debt Administration

Capital Assets

At the end of year 2017, the County had \$169.3 million invested in capital assets, net of depreciation. A total of \$51.4 million of this was for governmental activities and \$117.9 million being attributable to business-type activities. Table 3 shows fiscal year 2017 balances compared with 2016.

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

	Governmental Activities		Business-Type Activities		Total	
	2017	Restated	2017	2016	2017	Restated
		2016				2016
Land	\$ 2,559,784	\$ 2,559,784	\$ 2,443,275	\$ 2,443,275	\$ 5,003,059	\$ 5,003,059
Construction in Progress	695,066	19,400,833	2,220,669	7,639,836	2,915,735	27,040,669
Land Improvements	953,742	1,025,000	2,143,682	2,324,806	3,097,424	3,349,806
Buildings and Improvements	24,053,590	24,897,549	14,145,836	14,830,759	38,199,426	39,728,308
Roads and Bridges	19,077,266	18,165,983	0	0	19,077,266	18,165,983
Equipment	2,621,495	2,706,549	3,174,874	2,984,521	5,796,369	5,691,070
Vehicles	1,423,132	1,355,658	633,078	626,714	2,056,210	1,982,372
Sewer and Water Lines	0	0	93,107,902	86,610,473	93,107,902	86,610,473
<i>Total</i>	<u>\$ 51,384,075</u>	<u>\$ 70,111,356</u>	<u>\$ 117,869,316</u>	<u>\$ 117,460,384</u>	<u>\$ 169,253,391</u>	<u>\$ 187,571,740</u>

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

- During 2017, the County completed the sports park complex. See Note 17 for additional information.
- The Bay View sanitary sewer project was completed and totaled \$8.1 million.
- The County began a meter reading system project, which was in construction in progress at December 31, 2017, incurring \$2.2 million at year end.

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

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Debt

The outstanding debt for the County as of December 31, 2017 was \$93.7 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	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	\$ 8,115,635	\$ 9,746,792	\$ 14,769,670	\$ 14,554,698	\$ 22,885,305	\$ 24,301,490
Revenue Bonds	19,188,741	19,700,000	3,678,000	3,303,196	22,866,741	23,003,196
Special Assessment Bonds	19,696	38,704	0	459,806	19,696	498,510
OPWC Loans	0	0	0	4,561	0	4,561
OWDA Loans	0	0	47,901,914	49,654,051	47,901,914	49,654,051
Totals	<u>\$ 27,324,072</u>	<u>\$ 29,485,496</u>	<u>\$ 66,349,584</u>	<u>\$ 67,976,312</u>	<u>\$ 93,673,656</u>	<u>\$ 97,461,808</u>

The County paid down over \$5.8 million in principal payments on existing debt and refunded \$11.2 million in bonds. Governmental activities issued \$4.0 million and business-type activities issued \$6.1 million in refunding bonds. The sewer fund also issued \$1.2 million in general obligation bonds for sewer improvements and \$0.4 million in revenue bonds to finance improvements in the Village of Bay View sanitary sewer collection and conveyance system. The water fund issued \$1.6 million in general obligation bonds to finance the water metering project.

In addition to the debt outlined above, the sewer fund issued \$1.3 million in short-term bond anticipation notes for sanitary sewer system improvements. The note matured November 1, 2017 along with \$3.7 million of notes that were issued in 2016. The County's long-term obligations also include the net pension liability, compensated absences, capital leases, claims, unamortized bond premiums and landfill closure and postclosure costs. For further information regarding the County's short and long-term obligations, refer to Notes 12, 13, 15, 16 17, 18 and 19 to the basic financial statements.

Current Issues

The County 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. Future economic revenues will be derived from the Bay View Sewer Project completion bringing on new customers as well as the Automated Water Meter replacement project to be completed by April 2018 which updated equipment for more accurate readings for water bills. 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. Phase two will include an indoor facility which will take place in 2018. 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. The Commissioners will also purchase a building in 2018 to provide addiction recovery housing after

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completing the detox program at the Health Department. In 2017 the Health Department opened their acute care detox facility at their current location.

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 provides 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 \$76,168 in aid in 2017.

Compared to 2016, cash-basis sales tax receipts increased 2 percent with the remaining sunset sales tax and first installment of the Medicaid transition sales tax coming in. State funded local government funds increased 0.7 percent in 2017. 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 \$876,847 in casino revenue in 2017.

Contacting the County's Financial Management

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

BASIC FINANCIAL STATEMENTS

Erie County, Ohio
Statement of Net Position
December 31, 2017

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 40,842,355	\$ 21,108,942	\$ 61,951,297
Cash and Cash Equivalents with Fiscal Agents	1,135,296	0	1,135,296
Cash and Cash Equivalents with Trustee	165,343	0	165,343
Accounts Receivable	77,302	4,001,564	4,078,866
Permissive Sales Tax Receivable	3,701,799	0	3,701,799
Due from Other Governments	7,223,787	35,100	7,258,887
Property Taxes Receivable	12,018,990	0	12,018,990
Payment in Lieu of Taxes Receivable	2,115,825	0	2,115,825
Special Assessments Receivable	423,493	363	423,856
Notes Receivable	143,894	0	143,894
Internal Balances	1,115,058	(1,115,058)	0
Prepaid Items	809,597	133,360	942,957
Materials and Supplies Inventory	397,947	231,031	628,978
Due from External Parties	908,431	0	908,431
Restricted Assets			
Cash and Cash Equivalents with Trustee	2,435,000	0	2,435,000
Non-Depreciable Capital Assets	3,254,850	4,663,944	7,918,794
Depreciable Capital Assets, Net	<u>48,129,225</u>	<u>113,205,372</u>	<u>161,334,597</u>
<i>Total Assets</i>	<u>124,898,192</u>	<u>142,264,618</u>	<u>267,162,810</u>
Deferred Outflow of Resources			
Deferred Charges on Refunding	0	712,931	712,931
Pension	<u>16,880,327</u>	<u>3,845,884</u>	<u>20,726,211</u>
<i>Total Deferred Outflow of Resources</i>	<u>16,880,327</u>	<u>4,558,815</u>	<u>21,439,142</u>
Liabilities			
Accounts Payable	822,019	434,250	1,256,269
Accrued Wages	812,535	230,976	1,043,511
Contracts Payable	108,585	613,950	722,535
Retainage Payable	27,720	0	27,720
Due to Other Governments	256,147	758,933	1,015,080
Accrued Interest Payable	103,315	97,816	201,131
Unearned Revenue	439,905	0	439,905
Matured Compensated Absences Payable	40,338	0	40,338
Long-Term Liabilities:			
Due Within One Year	3,528,352	4,502,692	8,031,044
Due In More Than One Year:			
Net Pension Liability (See Note 13)	42,443,143	9,316,788	51,759,931
Other Amounts Due in More Than One Year	<u>28,371,207</u>	<u>72,276,455</u>	<u>100,647,662</u>
<i>Total Liabilities</i>	<u>76,953,266</u>	<u>88,231,860</u>	<u>165,185,126</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	11,439,544	0	11,439,544
Payment in Lieu of Taxes	2,115,825	0	2,115,825
Pension	<u>252,599</u>	<u>253,314</u>	<u>505,913</u>
<i>Total Deferred Inflows of Resources</i>	<u>13,807,968</u>	<u>253,314</u>	<u>14,061,282</u>
Net Position			
Net Investment in Capital Assets	40,339,246	51,057,978	91,397,224
Restricted for:			
Debt Service	1,627,025	0	1,627,025
Capital Projects	3,363,730	0	3,363,730
Court Activities	4,630,377	0	4,630,377
Public Safety	1,210,240	0	1,210,240
Public Works	5,860,198	0	5,860,198
Health	7,720,866	0	7,720,866
Human Services	2,288,454	0	2,288,454
Economic Development	519,922	0	519,922
Real Estate Assessment and Collection	940,428	0	940,428
Other Purposes	2,438,601	0	2,438,601
Unrestricted	<u>(19,921,802)</u>	<u>7,280,281</u>	<u>(12,641,521)</u>
<i>Total Net Position</i>	<u>\$ 51,017,285</u>	<u>\$ 58,338,259</u>	<u>\$ 109,355,544</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2017

	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	\$ 35,157,339	\$ 2,900,854	\$ 1,165,494	\$ 435,000
Judicial	9,702,504	2,578,914	2,955,668	0
Intergovernmental	593,396	0	0	0
Public Safety	14,678,027	1,650,524	2,076,733	0
Public Works	5,428,218	885,292	4,616,701	135,780
Health	9,589,391	360,085	1,761,933	0
Human Services	10,703,060	358,386	7,262,981	0
Economic Development	158,530	8,146	492,764	0
Interest and Fiscal Charges	612,038	0	650,650	0
<i>Total Governmental Activities</i>	<u>86,622,503</u>	<u>8,742,201</u>	<u>20,982,924</u>	<u>570,780</u>
Business-Type Activities				
Sewer	7,577,189	7,463,273	0	623,230
Water	8,352,156	8,437,155	0	0
Landfill	5,093,701	5,946,252	0	0
Care Facility	9,304,012	8,519,063	0	0
<i>Total Business-Type Activities</i>	<u>30,327,058</u>	<u>30,365,743</u>	<u>0</u>	<u>623,230</u>
<i>Total Primary Government</i>	<u>\$ 116,949,561</u>	<u>\$ 39,107,944</u>	<u>\$ 20,982,924</u>	<u>\$ 1,194,010</u>

General Revenues:

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year
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
\$ (30,655,991)	\$ 0	\$ (30,655,991)
(4,167,922)	0	(4,167,922)
(593,396)	0	(593,396)
(10,950,770)	0	(10,950,770)
209,555	0	209,555
(7,467,373)	0	(7,467,373)
(3,081,693)	0	(3,081,693)
342,380	0	342,380
38,612	0	38,612
<u>(56,326,598)</u>	<u>0</u>	<u>(56,326,598)</u>
0	509,314	509,314
0	84,999	84,999
0	852,551	852,551
0	(784,949)	(784,949)
<u>0</u>	<u>661,915</u>	<u>661,915</u>
<u>(56,326,598)</u>	<u>661,915</u>	<u>(55,664,683)</u>
5,511,037	0	5,511,037
5,806,441	0	5,806,441
891,706	0	891,706
4,441,125	0	4,441,125
1,809,838	0	1,809,838
15,965,925	0	15,965,925
3,532,798	0	3,532,798
868,581	19,355	887,936
1,423,175	327,507	1,750,682
<u>40,250,626</u>	<u>346,862</u>	<u>40,597,488</u>
<u>(278,508)</u>	<u>278,508</u>	<u>0</u>
<u>39,972,118</u>	<u>625,370</u>	<u>40,597,488</u>
<u>(16,354,480)</u>	<u>1,287,285</u>	<u>(15,067,195)</u>
<u>67,371,765</u>	<u>57,050,974</u>	<u>124,422,739</u>
<u>\$ 51,017,285</u>	<u>\$ 58,338,259</u>	<u>\$ 109,355,544</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2017

	General	Developmental Disabilities	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 12,858,202	\$ 6,203,018	\$ 17,293,706	\$ 36,354,926
Cash and Cash Equivalents with Fiscal Agents	0	1,135,296	0	1,135,296
Cash and Cash Equivalents with Trustee	165,343	0	0	165,343
Accounts Receivable	66,787	2,871	7,644	77,302
Permissive Sales Tax Receivable	3,701,799	0	0	3,701,799
Due from Other Governments	1,603,308	286,064	5,334,415	7,223,787
Property Taxes Receivable	4,678,194	6,339,119	1,001,677	12,018,990
Payment in Lieu of Taxes Receivable	0	0	2,115,825	2,115,825
Interfund Receivable	537,522	0	20,583	558,105
Special Assessments Receivable	0	0	423,493	423,493
Notes Receivable	0	0	143,894	143,894
Prepaid Items	257,598	18,602	108,136	384,336
Materials and Supplies Inventory	256,804	5,640	135,503	397,947
Due from External Parties	36,284	0	872,147	908,431
Advances to Other Funds	1,200,000	0	0	1,200,000
Restricted Assets				
Cash and Cash Equivalents with Trustee	2,435,000	0	0	2,435,000
<i>Total Assets</i>	<u>\$ 27,796,841</u>	<u>\$ 13,990,610</u>	<u>\$ 27,457,023</u>	<u>\$ 69,244,474</u>
Liabilities				
Accounts Payable	\$ 285,198	\$ 83,812	\$ 453,009	\$ 822,019
Accrued Wages	438,368	76,430	296,653	811,451
Contracts Payable	0	0	108,585	108,585
Retainage Payable	0	0	27,720	27,720
Due to Other Governments	120,493	40,482	95,004	255,979
Interfund Payable	1,562	0	241,485	243,047
Matured Compensated Absences Payable	0	0	40,338	40,338
<i>Total Liabilities</i>	<u>845,621</u>	<u>200,724</u>	<u>1,262,794</u>	<u>2,309,139</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	4,387,285	6,116,032	936,227	11,439,544
Payment in Lieu of Taxes	0	0	2,115,825	2,115,825
Unavailable Revenue	3,801,111	509,151	4,574,937	8,885,199
<i>Total Deferred Inflows of Resources</i>	<u>8,188,396</u>	<u>6,625,183</u>	<u>7,626,989</u>	<u>22,440,568</u>
Fund Balances				
Nonspendable	2,486,812	24,242	243,639	2,754,693
Restricted	2,435,000	7,140,461	16,672,361	26,247,822
Committed	381,329	0	984,553	1,365,882
Assigned	2,532,284	0	819,284	3,351,568
Unassigned	10,927,399	0	(152,597)	10,774,802
<i>Total Fund Balances</i>	<u>18,762,824</u>	<u>7,164,703</u>	<u>18,567,240</u>	<u>44,494,767</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 27,796,841</u>	<u>\$ 13,990,610</u>	<u>\$ 27,457,023</u>	<u>\$ 69,244,474</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, 2017*

Total Governmental Fund Balances		\$ 44,494,767
 <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.		51,384,075
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Permissive Sales Tax	\$ 2,480,132	
Due from Other Governments	5,237,868	
Delinquent Property Taxes	579,446	
Special Assessments	423,493	
Charges for Services	164,260	8,885,199
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.		2,509,285
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(103,315)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Deferred Outflows - Pension	16,880,327	
Deferred Inflows - Pension	(252,599)	
Net Pension Liability	(42,443,143)	(25,815,415)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(8,115,635)	
Revenue Bonds	(19,188,741)	
Special Assessment Bonds	(19,696)	
Capital Leases	(11,195)	
Compensated Absences	(3,002,044) *	(30,337,311)
 <i>Net Position of Governmental Activities</i>		 \$ 51,017,285

* net of internal service fund portion of \$1,614

See accompanying notes to the basic financial statements.

Eric County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	General	Developmental Disabilities	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$ 4,222,278	\$ 6,037,877	\$ 900,722	\$ 11,160,877
Other Local Taxes - Hotel	0	0	4,441,126	4,441,126
Permissive Sales Taxes	16,232,247	0	0	16,232,247
Payment in Lieu of Taxes	0	0	1,809,838	1,809,838
Special Assessments	8,000	0	237,043	245,043
Charges for Services	3,862,777	69,186	4,533,664	8,465,627
Licenses and Permits	816,408	0	440,080	1,256,488
Fines and Forfeitures	326,304	0	170,694	496,998
Intergovernmental	3,305,354	1,898,244	17,319,289	22,522,887
Interest	831,039	1,795	35,748	868,582
Contributions and Donations	3,565,650	0	0	3,565,650
Other	815,092	202,063	469,934	1,487,089
<i>Total Revenues</i>	<u>33,985,149</u>	<u>8,209,165</u>	<u>30,358,138</u>	<u>72,552,452</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	9,656,249	0	6,729,569	16,385,818
Judicial	6,993,500	0	2,233,812	9,227,312
Intergovernmental	0	0	593,396	593,396
Public Safety	9,243,892	0	3,929,878	13,173,770
Public Works	65,790	0	5,306,460	5,372,250
Health	4,037	7,710,131	1,372,187	9,086,355
Human Services	587,885	0	9,599,848	10,187,733
Economic Development	0	0	158,530	158,530
Capital Outlay	620,956	0	382,542	1,003,498
Debt Service:				
Principal Retirement	484,909	0	1,381,424	1,866,333
Interest and Fiscal Charges	651,586	0	572,383	1,223,969
<i>Total Expenditures</i>	<u>28,308,804</u>	<u>7,710,131</u>	<u>32,260,029</u>	<u>68,278,964</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,676,345</u>	<u>499,034</u>	<u>(1,901,891)</u>	<u>4,273,488</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	28,092	5,472	10,986	44,550
Issuance of General Obligation Bonds	0	0	4,025,000	4,025,000
Premium on Debt Issuance	0	0	380,661	380,661
Payment to Refunded Bond Escrow Agent	0	0	(4,347,469)	(4,347,469)
Transfers In	0	0	2,702,329	2,702,329
Transfers Out	(2,545,393)	0	(461,363)	(3,006,756)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,517,301)</u>	<u>5,472</u>	<u>2,310,144</u>	<u>(201,685)</u>
<i>Net Change in Fund Balance</i>	3,159,044	504,506	408,253	4,071,803
<i>Fund Balance Beginning of Year</i>	15,603,780	6,660,197	18,158,987	40,422,964
<i>Fund Balance End of Year</i>	<u>\$ 18,762,824</u>	<u>\$ 7,164,703</u>	<u>\$ 18,567,240</u>	<u>\$ 44,494,767</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, 2017*

Net Change in Fund Balances - Total Governmental Funds	\$	4,071,803
 <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	\$ 2,610,089	
Current Year Depreciation	<u>(2,219,493)</u>	390,596
 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.		
		(19,117,877)
 Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Permissive Sales Tax	(266,322)	
Due from Other Governments	363,651	
Delinquent Property Taxes	(297,234)	
Special Assessments	76,809	
Charges for Services	<u>114,007</u>	(9,089)
 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	1,331,157	
Revenue Bonds	511,259	
Special Assessment Bonds	19,008	
Capital Lease	<u>4,909</u>	1,866,333
 Issuance of refunding bonds results in expenditures and other financing sources and uses in the governmental funds, but these transactions are reflected in the statement of net position as long-term assets and liabilities.		
Payment to Refund Bond Escrow Agent	4,347,469	
Proceeds of Refunding Bonds	(4,025,000)	
Issuance Costs	<u>(22,469)</u>	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	41,914	
Amortization of Premium on Bonds (net)	<u>211,825</u>	253,739
 Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		3,293,687
 Except for amount reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		
		(9,280,893)
 The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		1,712,966
 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>164,255</u> *
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ (16,354,480)</u></u>

* net of internal service fund portion of \$361

See accompanying notes to the basic financial statements.

Erie County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2017*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 4,188,471	\$ 4,188,471	\$ 4,232,007	\$ 43,536
Permissive Sales Taxes	15,911,577	15,911,577	16,160,267	248,690
Special Assessments	0	0	8,000	8,000
Charges for Services	4,526,196	5,395,546	5,487,381	91,835
Licenses and Permits	796,000	796,000	806,811	10,811
Fines and Forfeitures	350,500	350,500	315,339	(35,161)
Intergovernmental	3,022,942	3,050,942	2,995,599	(55,343)
Interest	739,025	739,025	1,004,159	265,134
Contributions and Donations	0	1,130,650	1,565,650	435,000
Other	976,757	999,625	991,893	(7,732)
<i>Total Revenues</i>	30,511,468	32,562,336	33,567,106	1,004,770
Expenditures				
Current:				
General Government				
Legislative and Executive	10,745,248	13,195,163	12,619,517	575,646
Judicial	6,953,703	7,060,478	6,793,032	267,446
Public Safety	9,545,964	9,668,009	9,555,470	112,539
Public Works	73,891	74,277	74,070	207
Health	3,819	4,027	4,015	12
Human Services	1,081,181	1,041,450	590,186	451,264
Capital Outlay	526,806	607,789	548,467	59,322
Debt Service:				
Principal Retirement	484,909	484,909	484,909	0
Interest and Fiscal Charges	651,586	651,586	651,586	0
<i>Total Expenditures</i>	30,067,107	32,787,688	31,321,252	1,466,436
<i>Excess of Revenues Over (Under) Expenditures</i>	444,361	(225,352)	2,245,854	2,471,206
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	34,700	34,700	27,389	(7,311)
Other Financing Sources	16,298	66,298	0	(66,298)
Advances In	797,081	797,081	597,081	(200,000)
Transfers In	124,645	124,645	124,645	0
Transfers Out	(2,568,228)	(3,546,620)	(2,545,393)	1,001,227
<i>Total Other Financing Sources (Uses)</i>	(1,595,504)	(2,523,896)	(1,796,278)	727,618
<i>Net Change in Fund Balance</i>	(1,151,143)	(2,749,248)	449,576	3,198,824
<i>Fund Balance Beginning of Year</i>	13,196,264	13,196,264	13,196,264	0
Prior Year Encumbrances Appropriated	1,108,798	1,108,798	1,108,798	0
<i>Fund Balance End of Year</i>	\$ 13,153,919	\$ 11,555,814	\$ 14,754,638	\$ 3,198,824

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, 2017*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 5,935,800	\$ 5,935,800	\$ 6,052,252	\$ 116,452
Charges for Services	96,057	96,057	69,186	(26,871)
Intergovernmental	2,047,724	2,047,724	1,895,764	(151,960)
Interest	70	70	1,795	1,725
Other	57,661	57,661	202,048	144,387
<i>Total Revenues</i>	<u>8,137,312</u>	<u>8,137,312</u>	<u>8,221,045</u>	<u>83,733</u>
Expenditures				
Current:				
Public Health	12,085,674	12,445,700	8,813,957	3,631,743
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,948,362)</u>	<u>(4,308,388)</u>	<u>(592,912)</u>	<u>3,715,476</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	2,500	2,500	7,281	4,781
Transfers In	50,000	90,000	0	(90,000)
<i>Total Other Financing Sources (Uses)</i>	<u>52,500</u>	<u>92,500</u>	<u>7,281</u>	<u>(85,219)</u>
<i>Net Change in Fund Balance</i>	(3,895,862)	(4,215,888)	(585,631)	3,630,257
<i>Fund Balance Beginning of Year</i>	4,176,696	4,176,696	4,176,696	0
Prior Year Encumbrances Appropriated	1,340,085	1,340,085	1,340,085	0
<i>Fund Balance End of Year</i>	<u>\$ 1,620,919</u>	<u>\$ 1,300,893</u>	<u>\$ 4,931,150</u>	<u>\$ 3,630,257</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2017

	Enterprise Funds				Governmental Activities	
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Assets						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ 4,488,595	\$ 3,776,648	\$ 12,256,698	\$ 587,001	\$ 21,108,942	\$ 4,487,429
Accounts Receivable	1,585,940	1,335,727	395,317	684,580	4,001,564	0
Due from Other Governments	35,100	0	0	0	35,100	0
Special Assessments Receivable	363	0	0	0	363	0
Prepaid Items	32,492	23,972	17,869	59,027	133,360	425,261
Materials and Supplies Inventory	46,463	121,591	11,433	51,544	231,031	0
<i>Total Current Assets</i>	<u>6,188,953</u>	<u>5,257,938</u>	<u>12,681,317</u>	<u>1,382,152</u>	<u>25,510,360</u>	<u>4,912,690</u>
<i>Non-Current Assets:</i>						
Non-Depreciable Capital Assets	1,867,775	1,382,641	1,308,052	105,476	4,663,944	0
Depreciable Capital Assets, Net	60,506,874	46,622,519	4,573,400	1,502,579	113,205,372	0
<i>Total Non-Current Assets</i>	<u>62,374,649</u>	<u>48,005,160</u>	<u>5,881,452</u>	<u>1,608,055</u>	<u>117,869,316</u>	<u>0</u>
<i>Total Assets</i>	<u>68,563,602</u>	<u>53,263,098</u>	<u>18,562,769</u>	<u>2,990,207</u>	<u>143,379,676</u>	<u>4,912,690</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding Pension	0	0	712,931	0	712,931	0
	606,459	405,002	410,567	2,423,856	3,845,884	0
<i>Total Deferred Outflows of Resources</i>	<u>606,459</u>	<u>405,002</u>	<u>1,123,498</u>	<u>2,423,856</u>	<u>4,558,815</u>	<u>0</u>
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	71,038	30,790	172,975	159,447	434,250	0
Accrued Wages	36,461	30,645	23,211	140,659	230,976	1,084
Contracts Payable	198,694	329,586	85,670	0	613,950	0
Due to Other Governments	253,909	442,463	40,513	22,048	758,933	168
Interfund Payable	315,058	0	0	0	315,058	0
Accrued Interest Payable	23,980	15,150	58,686	0	97,816	0
Claims Payable	0	0	0	0	0	620,310
Unearned Revenue	0	0	0	0	0	439,905
Compensated Absences Payable	44,846	25,924	14,426	59,232	144,428	1,091
OWDA Loans Payable	1,072,594	753,900	0	0	1,826,494	0
General Obligation Bonds Payable	465,000	469,670	1,530,000	0	2,464,670	0
Revenue Bonds Payable	67,100	0	0	0	67,100	0
<i>Total Current Liabilities</i>	<u>2,548,680</u>	<u>2,098,128</u>	<u>1,925,481</u>	<u>381,386</u>	<u>6,953,675</u>	<u>1,062,558</u>
<i>Long-Term Liabilities:</i>						
Claims Payable	0	0	0	0	0	940,324
Advances from Other Funds	0	0	0	800,000	800,000	400,000
Compensated Absences Payable - Net of Current Portion	65,120	32,712	16,180	94,773	208,785	523
OWDA Loans Payable - Net of Current Portion	28,987,157	17,088,263	0	0	46,075,420	0
General Obligation Bonds Payable - Net of Current Portion	1,906,388	2,484,823	8,802,142	0	13,193,353	0
Revenue Bonds Payable - Net of Current Portion	3,610,900	0	0	0	3,610,900	0
Landfill Closure and Postclosure Costs Payable	0	0	9,187,997	0	9,187,997	0
Net Pension Liability (See Note 13)	1,552,798	1,035,199	1,035,199	5,693,592	9,316,788	0
<i>Total Long-Term Liabilities</i>	<u>36,122,363</u>	<u>20,640,997</u>	<u>19,041,518</u>	<u>6,588,365</u>	<u>82,393,243</u>	<u>1,340,847</u>
<i>Total Liabilities</i>	<u>38,671,043</u>	<u>22,739,125</u>	<u>20,966,999</u>	<u>6,969,751</u>	<u>89,346,918</u>	<u>2,403,405</u>
Deferred Inflows of Resources						
Pension	84,602	128,666	6,161	33,885	253,314	0
Net Position						
Net Investment in Capital Assets Unrestricted	26,066,816	27,833,797	(4,450,690)	1,608,055	51,057,978	0
	4,347,600	2,966,512	3,163,797	(3,197,628)	7,280,281	2,509,285
<i>Total Net Position</i>	<u>\$ 30,414,416</u>	<u>\$ 30,800,309</u>	<u>\$ (1,286,893)</u>	<u>\$ (1,589,573)</u>	<u>\$ 58,338,259</u>	<u>\$ 2,509,285</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, 2017

	Enterprise Funds				Total	Governmental
	Sewer	Water	Landfill	Care Facility	Enterprise	Internal Service
Operating Revenues						
Charges for Services	\$ 7,463,273	\$ 8,437,155	\$ 5,946,252	\$ 8,519,063	\$ 30,365,743	\$ 10,180,173
Other	80,443	142,939	102,174	1,951	327,507	329,568
<i>Total Operating Revenues</i>	<u>7,543,716</u>	<u>8,580,094</u>	<u>6,048,426</u>	<u>8,521,014</u>	<u>30,693,250</u>	<u>10,509,741</u>
Operating Expenses						
Personal Services	1,773,753	1,238,579	954,525	5,716,531	9,683,388	60,835
Contractual Services	1,270,232	4,135,948	1,482,968	3,004,702	9,893,850	843,748
Materials and Supplies	414,316	484,710	610,304	471,546	1,980,876	515,713
Claims	0	0	0	0	0	7,401,509
Closure and Postclosure Costs	0	0	540,386	0	540,386	0
Depreciation	2,713,487	1,646,976	562,265	111,233	5,033,961	0
Bad Debt	0	0	271,518	0	271,518	0
Other	0	0	0	0	0	889
<i>Total Operating Expenses</i>	<u>6,171,788</u>	<u>7,506,213</u>	<u>4,421,966</u>	<u>9,304,012</u>	<u>27,403,979</u>	<u>8,822,694</u>
<i>Operating Income (Loss)</i>	<u>1,371,928</u>	<u>1,073,881</u>	<u>1,626,460</u>	<u>(782,998)</u>	<u>3,289,271</u>	<u>1,687,047</u>
Non-Operating Revenues (Expense)						
Interest	18,171	1,184	0	0	19,355	0
Loss on Sale of Capital Assets	0	0	(166,458)	0	(166,458)	0
Interest and Fiscal Charges	(1,405,401)	(845,943)	(505,277)	0	(2,756,621)	0
<i>Total Non-Operating Revenues (Expense)</i>	<u>(1,387,230)</u>	<u>(844,759)</u>	<u>(671,735)</u>	<u>0</u>	<u>(2,903,724)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>(15,302)</u>	<u>229,122</u>	<u>954,725</u>	<u>(782,998)</u>	<u>385,547</u>	<u>1,687,047</u>
Capital Contributions	623,230	0	0	0	623,230	0
Transfers In	461,363	0	0	0	461,363	25,919
Transfers Out	(160,912)	(21,943)	0	0	(182,855)	0
<i>Change in Net Position</i>	<u>908,379</u>	<u>207,179</u>	<u>954,725</u>	<u>(782,998)</u>	<u>1,287,285</u>	<u>1,712,966</u>
<i>Net Position Beginning of Year</i>	<u>29,506,037</u>	<u>30,593,130</u>	<u>(2,241,618)</u>	<u>(806,575)</u>	<u>57,050,974</u>	<u>796,319</u>
<i>Net Position End of Year</i>	<u>\$ 30,414,416</u>	<u>\$ 30,800,309</u>	<u>\$ (1,286,893)</u>	<u>\$ (1,589,573)</u>	<u>\$ 58,338,259</u>	<u>\$ 2,509,285</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Cash Flows from Operating Activities						
Cash Received from Customers	\$ 7,899,547	\$ 8,613,365	\$ 6,024,286	\$ 8,448,142	\$ 30,985,340	\$ 0
Cash Received from Transactions with Other Funds	0	0	0	0	0	10,620,078
Cash Received from Other Revenues	80,443	142,939	102,174	1,951	327,507	329,568
Cash Payments for Contractual and Other Services	(2,705,374)	(4,725,297)	(2,027,889)	(3,610,339)	(13,068,899)	(1,477,929)
Cash Payments to Employees for Services and Benefits	(1,559,992)	(1,105,087)	(773,393)	(4,757,766)	(8,196,238)	(59,862)
Cash Payments for Claims	0	0	0	0	0	(7,394,502)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>3,714,624</u>	<u>2,925,920</u>	<u>3,325,178</u>	<u>81,988</u>	<u>10,047,710</u>	<u>2,017,353</u>
Cash Flows from Noncapital Financing Activities						
Transfers In	0	0	0	0	0	25,919
Cash Flows from Capital and Related Financing Activities						
Capital Grants	588,130	0	0	0	588,130	0
Proceeds of General Obligation Bonds	1,900,000	2,650,000	4,305,000	0	8,855,000	0
Proceeds of Revenue Bonds	374,804	0	0	0	374,804	0
Proceeds of Bond Anticipation Notes	1,300,000	0	0	0	1,300,000	0
Premium on Debt Issued	201,388	279,823	407,142	0	888,353	0
Acquisition of Capital Assets	(3,333,414)	(1,506,272)	(769,665)	0	(5,609,351)	0
Payment to Refunded Bond Escrow Agent	(1,210,102)	(1,186,473)	(4,721,877)	0	(7,118,452)	0
Principal Payments on General Obligation Bonds	(281,922)	(409,280)	(1,404,583)	0	(2,095,785)	0
Principal Payments on Special Assessment Bonds	(89,050)	0	0	0	(89,050)	0
Principal Payments on Bond Anticipation Notes	(5,000,000)	0	0	0	(5,000,000)	0
Principal Payments on OWDA Loans	(1,030,945)	(721,192)	0	0	(1,752,137)	0
Principal Payments on OPWC Loans	(4,561)	0	0	0	(4,561)	0
Interest Payments on Debt	(1,389,180)	(810,286)	(380,225)	0	(2,579,691)	0
Transfers In for Debt Payments	461,363	0	0	0	461,363	0
Transfers Out for Debt Payments	(160,912)	(21,943)	0	0	(182,855)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(7,674,401)</u>	<u>(1,725,623)</u>	<u>(2,564,208)</u>	<u>0</u>	<u>(11,964,232)</u>	<u>0</u>
Cash Flows from Investing Activities						
Interest	18,171	1,184	0	0	19,355	0
<i>Net Increase (Decrease) in Cash and Investments</i>	<u>(3,941,606)</u>	<u>1,201,481</u>	<u>760,970</u>	<u>81,988</u>	<u>(1,897,167)</u>	<u>2,043,272</u>
<i>Cash and Investments Beginning of Year</i>	<u>8,430,201</u>	<u>2,575,167</u>	<u>11,495,728</u>	<u>505,013</u>	<u>23,006,109</u>	<u>2,444,157</u>
<i>Cash and Investments End 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>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities						
Operating Income (Loss)	\$ 1,371,928	\$ 1,073,881	\$ 1,626,460	\$ (782,998)	\$ 3,289,271	\$ 1,687,047
Adjustments:						
Depreciation	2,713,487	1,646,976	562,265	111,233	5,033,961	0
(Increase) Decrease in Assets and Deferred Outflows:						
Accounts Receivable	29,959	173,752	349,552	(70,921)	482,342	0
Materials and Supplies Inventory	18,320	3,701	6,350	(15,859)	12,512	0
Interfund Receivable	2,727	2,458	0	0	5,185	0
Special Assessments Receivable	403,588	0	0	0	403,588	0
Prepays	(32,492)	(23,972)	(17,869)	(59,027)	(133,360)	(17,672)
Deferred Outflows - Pension	(78,735)	4,735	(104,657)	(878,040)	(1,056,697)	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, 2017

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Increase (Decrease) in Liabilities and Deferred Inflows						
Accounts Payable	\$ (3,787)	\$ (9,330)	\$ 17,599	\$ (45,211)	\$ (40,729)	\$ 0
Accrued Wages	16,458	14,889	11,248	74,963	117,558	612
Contracts Payable	(639,850)	324,962	85,670	0	(229,218)	0
Retainage Payable	(288,075)	0	0	0	(288,075)	0
Due to Other Governments	50,321	7,220	35,468	11,907	104,916	93
Interfund Payable	(74,942)	(400,000)	(26,367)	0	(501,309)	0
Compensated Absences Payable	(46,252)	2,936	(10,778)	22,092	(32,002)	361
Advances from Other Funds	0	0	0	(13,994)	(13,994)	(100,000)
Deferred Inflows - Pension	58,719	108,570	(8,843)	(41,931)	116,515	0
Net Pension Liability	213,250	(4,858)	258,694	1,769,774	2,236,860	0
Closure/Postclosure Costs Payable	0	0	540,386	0	540,386	0
Claims Payable	0	0	0	0	0	7,007
Unearned Revenue	0	0	0	0	0	439,905
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 3,714,624</u>	<u>\$ 2,925,920</u>	<u>\$ 3,325,178</u>	<u>\$ 81,988</u>	<u>\$ 10,047,710</u>	<u>\$ 2,017,353</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	Private Purpose Trust	Agency Funds
Assets		
Equity in Pooled Cash and Investments	\$ 55,548	\$ 13,873,211
Cash and Cash Equivalents in Segregated Accounts	0	2,359,593
Prepaid Items	0	53,329
Taxes Receivable	0	141,686,195
Other Local Taxes Receivable	0	899,121
Special Assessments Receivable	0	4,027,313
Due from Other Governments	0	3,118,965
	<u>55,548</u>	<u>\$ 166,017,727</u>
<i>Total Assets</i>		
Liabilities		
Due to External Parties	0	\$ 1,033,772
Due to Other Governments	0	146,434,177
Undistributed Monies	0	18,549,778
	<u>0</u>	<u>\$ 166,017,727</u>
<i>Total Liabilities</i>		
Net Position		
Held in Trust for Others	<u>55,548</u>	
<i>Total Net Position</i>	<u>\$ 55,548</u>	

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended December 31, 2017

	Private Purpose Trust
Additions	
Interest	\$ 666
<i>Change in Net Position</i>	666
<i>Net Position Beginning of Year</i>	54,882
<i>Net Position End of Year</i>	\$ 55,548

See accompanying notes to the basic financial statements.

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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 2017.

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

Note 2 - Summary of Significant Accounting Policies

The financial statements of Erie County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

Basis of Presentation

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

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses.

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the County are presented in three categories; governmental, proprietary, and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, 2017

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 and for pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 13.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, pension, and unavailable revenue. Property taxes and payment in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance fiscal year 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, sales taxes, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 13).

Expenses/Expenditures On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Process

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Cash and Investments

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

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

During 2017, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, municipal securities, corporate notes, money market, and STAR Ohio. Investments are reported at fair value. Nonnegotiable certificates of deposit which are reported at cost.

During fiscal year 2017, 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 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2017 was \$831,039, which includes \$733,433 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, 2017, 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, 2017

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, 2017

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. These amounts are presented as “Internal Balances.”

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgements, compensated absences and net pension liability that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds, revenue bonds, special assessment bonds, capital leases, and claims are recognized as liabilities on the governmental fund financial statements when due.

Unamortized Bond Premiums

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

Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Fund Balance

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

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

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established and assigned by the County Commissioners. Fund balance policy of the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned amounts to cover a gap between estimated resources and appropriations in the 2018 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, 2017

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 2017, the business-type activities received capital contributions in the amount of \$623,230 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, 2017

Pension

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

Estimates

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

Implementation of New Accounting Principles

For the year ended December 31, 2017, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*, GASB Statement No. 81, *Irrevocable Split-Interest Agreements* and GASB Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*.

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the County.

GASB Statement No. 81 requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, it requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement also requires that a government recognize revenue when the resources become applicable to the reporting period. The implementation of GASB Statement No. 81 did not have an effect on the financial statements of the County.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Restatement of Net Position

The County restated net position to remove capital assets previously reported in error. The following is the change in capital assets and net position:

	Governmental Activities
Net Position December 31, 2016	\$ 77,989,415
Change in Capital Assets	(10,617,650)
Restated Net Position January 1, 2017	\$ 67,371,765

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	Other Governmental Funds	Total
<u>Nonspendable:</u>				
Unclaimed Monies	\$ 327,361	\$ 0	\$ 0	\$ 327,361
Inventory for Consumption	256,804	5,640	135,503	397,947
Prepays	257,598	18,602	108,136	384,336
Interfund Receivable	1,645,049	0	0	1,645,049
Total Nonspendable	2,486,812	24,242	243,639	2,754,693
<u>Restricted for:</u>				
Developmental Disabilities Operations	0	7,140,461	0	7,140,461
Bond Retirement	0	0	1,522,395	1,522,395
Capital Improvements	0	0	809,168	809,168
Ditch Maintenance	0	0	340,693	340,693
Job and Family Services Operations	0	0	1,096,140	1,096,140
Children's Services	0	0	557,607	557,607
Child Support Enforcement	0	0	1,041,283	1,041,283
Dog and Kennel Operations	0	0	161,441	161,441
Real Estate Assessment	0	0	722,823	722,823
Road and Bridge Repair/Improvement	0	0	1,932,635	1,932,635
Delinquent Tax Collections	0	0	279,390	279,390
Economic Development and Rehab	0	0	124,548	124,548
Tax Abatements	0	0	13,336	13,336
Court Operations	0	0	2,061,771	2,061,771
Juvenile Corrections	0	0	688,276	688,276
Sheriff Operations	0	0	906,208	906,208
Emergency Management	0	0	234,167	234,167
Crime Victims Assistance	0	0	7,138	7,138
Senior Citizens	0	0	22,847	22,847
Landfill	0	0	1,705,990	1,705,990
Law Library Operations	0	0	391,856	391,856
Tourism and Promotion	0	0	2,052,649	2,052,649
Sports Park Phase II	2,435,000	0	0	2,435,000
Total Restricted	2,435,000	7,140,461	16,672,361	26,247,822

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Fund Balance	General Fund	Developmental Disabilities Fund	Other Governmental Funds	Total
<u>Committed to:</u>				
Road and Bridge Repair/Improvement	\$ 0	\$ 0	\$ 400,000	\$ 400,000
Future Severance Payments	381,329	0	0	381,329
Board of Elections Capital Improvement	0	0	284,553	284,553
Technology Capital Improvement	0	0	300,000	300,000
Total Committed	<u>381,329</u>	<u>0</u>	<u>984,553</u>	<u>1,365,882</u>
<u>Assigned for:</u>				
Capital Improvements	2,121,726	0	0	2,121,726
Sheriff Operations	19,755	0	0	19,755
Land Acquisitions	2,000	0	0	2,000
Debt Retirement	0	0	819,284	819,284
Encumbrances:				
General Government:				
Legislative and Executive	171,435	0	0	171,435
Judicial	75,801	0	0	75,801
Public Safety	103,281	0	0	103,281
Health	10	0	0	10
Human Services	4,749	0	0	4,749
Subsequent Year Appropriations	33,527	0	0	33,527
Total Assigned	<u>2,532,284</u>	<u>0</u>	<u>819,284</u>	<u>3,351,568</u>
Unassigned (Deficit)	<u>10,927,399</u>	<u>0</u>	<u>(152,597) *</u>	<u>10,774,802</u>
Total Fund Balance (Deficit)	<u>\$ 18,762,824</u>	<u>\$ 7,164,703</u>	<u>\$ 18,567,240</u>	<u>\$ 44,494,767</u>

* Fund balances at December 31, 2017 included individual fund deficits as follows:

Fund Type/Fund	Deficit
Community Development Block Grant	\$ 622
Northern Ohio Juvenile Facility	17,425
Highway Safety	2,953
Local Government Safety Grant	45,286
Special Assessment Bond Retirement	61,030

Deficits in the proprietary funds are as follows:

Fund Type/Fund	Deficit
<i>Enterprise Funds</i>	
Landfill	1,286,893
Care Facility	1,589,573

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 4 - Budgetary Basis of Accounting

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

The major differences between the budget basis and GAAP basis are as follows:

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

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

	Net Change in Fund Balance	
	<u>General Fund</u>	<u>Developmental Disabilities Fund</u>
GAAP Basis	\$ 3,159,044	\$ 504,506
Net Adjustment for Revenue Accruals	2,016,490	13,689
Net Adjustment for Expenditure Accruals	(3,550,927)	(1,102,629)
Funds Budgeted Elsewhere **	(536,973)	0
Adjustment for Encumbrances	<u>(638,058)</u>	<u>(1,197)</u>
Budget Basis	<u>\$ 449,576</u>	<u>\$ (585,631)</u>

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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;
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);

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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.

The County has cash in agency funds which is included in the balance sheet of the County as "Cash and Cash Equivalents with Fiscal Agents."

The County has unspent proceeds and donations which is included in the balance sheet of the County as "Cash and Cash Equivalents 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."

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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	\$ 17,849,447	\$ 17,849,447	\$ 0	\$ 0	27.4%
AAAm	First American Money Market	24,073	24,073	0	0	0.0%
Fair Value:						
***	Negotiable Certificates of Deposit	7,376,924	3,468,949	2,917,409	990,566	11.3%
U.S. Agency Notes:						
AA+	Federal Farm Credit	2,066,358	0	0	2,066,358	3.2%
AA+	Federal Home Loan Bank	2,085,725	0	737,768	1,347,957	3.2%
AA+	Federal Home Loan Mortgage	27,895,035	5,032,135	12,089,253	10,773,647	42.8%
AAA	Federal National Mortgage Assn.	4,876,082	2,585,856	2,290,226	0	7.5%
AA+	Corporate Notes	1,984,326	1,984,326	0	0	3.1%
AA	Ohio Subdivision Securities	1,000,000	1,000,000	0	0	1.5%
		<u>\$ 65,157,970</u>	<u>\$ 31,944,786</u>	<u>\$ 18,034,656</u>	<u>\$ 15,178,528</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, 2017. 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, 2017, is 52 days and carries a rating of AAm by S&P Global Ratings.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, 2017, consisted of accounts (e.g., billings for user charged services, including unbilled charges); permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; payment in lieu of taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$83,779, will not be received within one year. Special assessments receivable, in the amount of \$136,499, will not be received within one year. As of December 31, 2017, delinquent special assessments were \$268,936.

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 2017 follows:

	Balance 1/1/2017	New Loans	Repayments	Balance 12/31/2017
Developmental Rotary	\$ 171,091	\$ 0	\$ 27,197	\$ 143,894

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 2017 represent the collection of 2016 taxes. Real property taxes received in 2016 were levied after October 1, 2015, on the assessed values as of January 1, 2016, 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, 2017

Public utility property tax revenues received in 2017 represent the collection of 2016 taxes. Public utility real and tangible personal property taxes received in 2017 became a lien on December 31, 2014, were levied after October 1, 2016, 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, 2017, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2017 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, 2017, was \$6.90 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2017 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Residential	\$ 1,409,553,280
Agriculture	126,369,280
Commercial/Industrial	424,782,050
Public Utility	
Real	12,913,180
Personal	<u>106,317,450</u>
 Total	 <u><u>\$ 2,079,935,240</u></u>

Note 9 - Payment in Lieu of Taxes

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 10 - Capital Assets

A summary of changes in capital assets during 2017 follows:

	Restated Balance 1/1/17	Additions	Reductions	Balance 12/31/17
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 2,559,784	\$ 0	\$ 0	\$ 2,559,784
Construction in Progress	19,400,833	950,724	(19,656,491) *	695,066
<i>Total Capital Assets Not Being Depreciated</i>	<u>21,960,617</u>	<u>950,724</u>	<u>(19,656,491)</u>	<u>3,254,850</u>
<i>Capital Assets Being Depreciated</i>				
Land Improvements	1,852,299	0	(11,994)	1,840,305
Buildings and Improvements	43,336,479	52,398	0	43,388,877
Roads and Bridges	25,240,749	1,378,139	(62,468)	26,556,420
Equipment	9,011,830	392,339	0	9,404,169
Vehicles	4,410,919	416,919	(251,804)	4,576,034
<i>Total Capital Assets Being Depreciated</i>	<u>83,852,276</u>	<u>2,239,795</u>	<u>(326,266)</u>	<u>85,765,805</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(827,299)	(71,258)	11,994	(886,563)
Buildings and Improvements	(18,438,930)	(896,357)	0	(19,335,287)
Roads and Bridges	(7,074,766)	(427,501)	23,113	(7,479,154)
Equipment	(6,305,281)	(477,393)	0	(6,782,674)
Vehicles	(3,055,261)	(346,984)	249,343	(3,152,902)
<i>Total Accumulated Depreciation</i>	<u>(35,701,537)</u>	<u>(2,219,493)</u>	<u>284,450</u>	<u>(37,636,580)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>48,150,739</u>	<u>20,302</u>	<u>(41,816)</u>	<u>48,129,225</u>
Governmental Activities Capital Assets, Net	<u>\$ 70,111,356</u>	<u>\$ 971,026</u>	<u>\$ (19,698,307)</u>	<u>\$ 51,384,075</u>

* See Note 17.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
Business-Type Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 2,443,275	\$ 0	\$ 0	\$ 2,443,275
Construction in Progress	7,639,836	3,851,152	(9,270,319)	2,220,669
<i>Total Capital Assets Not Being Depreciated</i>	<u>10,083,111</u>	<u>3,851,152</u>	<u>(9,270,319)</u>	<u>4,663,944</u>
<i>Capital Assets Being Depreciated</i>				
Land Improvements	7,471,293	54,900	0	7,526,193
Buildings and Improvements	34,835,632	0	0	34,835,632
Sewer and Water Lines	148,161,525	10,060,988	0	158,222,513
Equipment	9,324,993	785,585	(530,763)	9,579,815
Vehicles	1,632,823	127,045	(20,190)	1,739,678
<i>Total Capital Assets Being Depreciated</i>	<u>201,426,266</u>	<u>11,028,518</u>	<u>(550,953)</u>	<u>211,903,831</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(5,146,487)	(236,024)	0	(5,382,511)
Buildings and Improvements	(20,004,873)	(684,923)	0	(20,689,796)
Sewer and Water Lines	(61,551,052)	(3,563,559)	0	(65,114,611)
Equipment	(6,340,472)	(428,774)	364,305	(6,404,941)
Vehicles	(1,006,109)	(120,681)	20,190	(1,106,600)
<i>Total Accumulated Depreciation</i>	<u>(94,048,993)</u>	<u>(5,033,961)</u>	<u>384,495</u>	<u>(98,698,459)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>107,377,273</u>	<u>5,994,557</u>	<u>(166,458)</u>	<u>113,205,372</u>
Business-Type Activities Capital Assets, Net	<u>\$ 117,460,384</u>	<u>\$ 9,845,709</u>	<u>\$ (9,436,777)</u>	<u>\$ 117,869,316</u>

Depreciation expense was charged to governmental activities as follows:

	<u>Depreciation</u>
General Government	
Legislative and Executive	\$ 1,011,209
Judicial	115,145
Public Safety	362,080
Public Works	614,926
Health	90,308
Human Services	25,825
Total Depreciation Expense	<u>\$ 2,219,493</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, 2017 are as follows:

Interfund Payable	Interfund Receivable		
	General Fund	Nonmajor Governmental	Total
General Fund	\$ 0	\$ 1,562	\$ 1,562
Nonmajor Governmental	222,464	19,021	241,485
Sewer	315,058	0	315,058
Total	<u>\$ 537,522</u>	<u>\$ 20,583</u>	<u>\$ 558,105</u>

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, 2017, consisted of the following:

Advances from Other Funds	Advances to Other Funds General Fund
Care Facility	\$ 800,000
Internal Service	400,000
Total	<u>\$ 1,200,000</u>

Interfund Transfers

Transfers Out	Transfers In			Total
	Nonmajor Governmental	Sewer	Internal Service	
General Fund	\$ 2,519,474	\$ 0	\$ 25,919	\$2,545,393
Nonmajor Governmental	0	461,363	0	461,363
Sewer	160,912	0	0	160,912
Water	21,943	0	0	21,943
Total	<u>\$ 2,702,329</u>	<u>\$ 461,363</u>	<u>\$ 25,919</u>	<u>\$3,189,611</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

The sewer and water funds transferred to the special assessment bond fund for special assessment debt payments and the special assessments bond fund transferred to the sewer fund for payment on a bond refunding.

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 \$26,095 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2017, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. The amount is based on an estimate provided by the third party administrator. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Of the total liability of \$26,095, \$2,899 is expected to be paid within one year. The changes in the claims liability for 2017 and 2016 were:

		Balance January 1	Current Year Claims	Claim Payments		Balance December 31
2016	\$	20,784	\$ 1,898	\$ 0	\$	22,682
2017	\$	22,682	\$ 4,543	\$ 1,130	\$	26,095

Medical Insurance Program

The County provides employee medical coverage through a self-insured program. The County established an Employee Self-Insurance internal service fund to account for and finance employee medical benefits. Under this program, the Employee Self-Insurance Fund provides coverage up to a maximum of \$200,000 for each individual. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. Settled claims have not exceeded this commercial coverage in the past three years and there has been no significant reduction in insurance from prior year.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Claims payable at December 31, 2017, was estimated by a third party administrator at \$1,534,539. Of this amount, \$617,411 is expected to be paid within one year. The changes in the claims liability for 2017 and 2016 were:

		Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2016	\$	1,513,112	\$ 7,128,821	\$ 7,110,988	\$ 1,530,945
2017	\$	1,530,945	\$ 7,396,966	\$ 7,393,372	\$ 1,534,539

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 2017, 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	225,087,792
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.

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

Erie County, Ohio
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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):

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

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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 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index (CPI), capped at 3 percent.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2017 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2017 Actual Contribution Rates			
Employer:			
Pension	13.00 %	17.10 %	17.10 %
Post-Employment Health Care Benefits	<u>1.00 %</u>	<u>1.00 %</u>	<u>1.00 %</u>
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 \$4,016,692 for 2017. Of this amount, \$580,903 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, 2016, 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:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	OPERS
Proportion of the Net Pension Liability:	
Current Measurement Period	0.22793398%
Prior Measurement Period	0.22392453%
Change in Proportion	0.00400945%
Proportionate Share of the Net	
Pension Liability	\$ 51,759,931
Pension Expense	\$ 11,300,576

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, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Net Difference between Projected and Actual	
Earnings on Pension Plan Investments	\$ 7,708,248
Differences between Expected and	
Actual Experience	70,156
Changes of Assumptions	8,209,750
Changes in Proportionate Share	721,365
County Contributions Subsequent	
to the Measurement Date	4,016,692
Total Deferred Outflows of Resources	\$ 20,726,211
Deferred Inflows of Resources	
Differences between Expected and	
Actual Experience	\$ 308,047
Changes in Proportionate Share	197,866
Total Deferred Inflows of Resources	\$ 505,913

\$4,016,692 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Erie County, Ohio
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Year Ending December 31:	OPERS
2018	6,787,797
2019	6,887,692
2020	2,754,066
2021	(225,949)
	\$ 16,203,606

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, 2016, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the Board's actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below:

Actuarial Information	Traditional Pension Plan
Actuarial Cost Method	Individual Entry Age
Investment Rate of Return	7.50 percent
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)
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

Mortality rates were based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Erie County, Ohio
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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 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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 is 8.3 percent for 2016.

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 following table displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	<u>18.00</u>	<u>4.92</u>
Total	<u>100.00 %</u>	<u>5.66 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.50 percent, post-experience study results. 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.

Erie County, Ohio
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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:	\$ 79,074,856	\$ 51,759,931	\$ 28,997,761

Note 14 – Post-Employment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional 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 health care coverage, age-and-service retirees under the traditional and combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 45. 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.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, 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 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 2017 was 4 percent.

Substantially all of the County's contributions allocated to fund post-employment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contributions for the years ended December 31, 2017, 2016, and 2015 were \$300,844, \$573,141, and \$540,073 respectively. For 2017, 86 percent has been contributed with the balance being reported as due to other governments. The full amount has been contributed for 2016 and 2015.

Note 15 - Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated unused vacation time is paid upon separation from the County. Sick leave is earned at a rate of four and six-tenths hours for every eighty hours worked. County employees are paid sick leave according to varying policies. For the sheriff's department employees, deputies, sergeants, and lieutenants are paid for 50 percent of accumulated unused sick leave and corrections officers, communications officers, and secretaries are paid for one-fourth of the value of their accumulated unused sick leave upon retirement or separation at the rate of pay in effect at the time of separation. For all other County employees, sick leave is paid upon retirement for one-fourth of the value of their accumulated unused sick leave up to a maximum of 30 to 55 days depending on union contract.

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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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>2007 Refunding</u>						
Public Infrastructure I	Governmental	2007	2020	4.00-5.00%	7,200,000	Serial
Public Infrastructure II	Governmental	2007	2024	2.00% - 4.375%	1,514,999	Serial
Public Infrastructure II	Governmental	2007	2031	4.375 - 4.5%	1,070,000	Term
Courthouse Improvement	Governmental	2007	2017	4.00-5.00%	1,000,000	Serial
Building Construction	Governmental	2007	2024	4.00-5.00%	545,000	Serial
Building Construction	Governmental	2007	2027	4.375-4.5%	145,000	Term
Various Purpose Series 1999	Sewer	2007	2019	4.00-5.00%	1,715,259	Serial
Various Purpose Series 1999	Water	2007	2019	4.00-5.00%	809,741	Serial
Various Purpose Series 1999	Landfill	2007	2024	4.00-5.00%	3,920,000	Serial
Various Purpose Series 1999	Landfill	2007	2027	4.375 - 4.5%	1,050,000	Term
Various Purpose Series 2000	Sewer	2007	2020	4.00-5.00%	101,165	Serial
Various Purpose Series 2000	Water	2007	2020	4.00-5.00%	953,789	Serial
Various Purpose Series 2000	Landfill	2007	2020	4.00-5.00%	1,185,146	Serial
Various Purpose Series 2001	Sewer	2007	2021	4.00-5.00%	733,897	Serial
Various Purpose Series 2001	Water	2007	2021	4.00-5.00%	1,254,108	Term
Various Purpose Series 2001	Landfill	2007	2021	4.00-5.00%	1,879,346	Serial
<u>2009 Refunding</u>						
Various Purpose 1998	Governmental	2009	2019	2.00-2.875%	3,931,097	Serial
Various Purpose Series 1997	Water	2009	2017	2.00-3.50%	265,650	Serial
Various Purpose Series 1998	Water	2009	2018	2.00-3.50%	301,020	Serial
<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
<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

(continued)

Erie County, Ohio
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For the Year Ended December 31, 2017

Fund	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond
Revenue Bonds					
2015 Kroger TIF	2015	2046	2.38%	\$ 2,800,000	
2016 Sports Park	2016	2035	3.85%	17,410,000	
2016 Sewer Improvement Series 2016A	2016	2055	1.875%	3,035,000	
2016 Sewer Improvement Series 2016B	2016	2055	1.875%	643,000	
Special Assessment Bonds					
<u>2007 Refunding</u>					
Chappel Creek	2007	2021	4.00-5.00%	822,649	
<u>2009 Refunding</u>					
Maple Avenue	2009	2017	2.00-3.125%	49,350	
Kneisel Road	2009	2018	2.00-3.50%	122,883	
OPWC Loans					
Stoney Ridge Pump Station	1998	2017	0.00%	91,202	
OWDA Loans					
Sanitary Sewer Rehabilitation Hinde/Maple	2002	2033	4.34%	949,566	
State Route 4 Sewer Extension	2003	2033	4.28%	3,219,566	
"A" Street Sewer Rehabilitation	2004	2035	4.16%	1,481,971	
Sewer Rehabilitation	2004	2036	4.10%	1,134,297	
Huron Basin WWTP Improvements	2005	2021	4.00%	287,392	
Sanitary Sewer & Pump Station Elimination	2005	2036	3.99%	377,587	
Sewer Extension	2005	2036	4.00%	3,666,129	
Pump Station Improvements	2005	2031	3.79%	1,367,458	
Huron Basin WWTP Headworks Improvements	2006	2037	3.99%	7,369,471	
Sulpher Brook SAS Rehab-Phase 1	2006	2037	4.09%	1,311,779	
Sandusky WWTP Improvements Phase I	2007	2036	3.62%	9,096,016	
Sulpher Brook to Kob Ditch Diversion Sewer	2008	2040	4.28%	2,417,000	
Sandusky WWTP Improvements	2008	2041	4.27%	7,130,556	
Water System Expansion 2001	2001	2033	4.74%	5,575,695	
Water System Expansion 2001	2002	2033	4.65%	5,317,996	
Water Booster Station	2002	2033	4.70%	749,868	
Water Main Extensions Contract 3	2002	2034	4.34%	3,883,647	
Water District "B" Contract 4	2003	2035	4.28%	3,514,926	
Elevated Storage Tanks	2004	2036	4.56%	3,142,343	
Perkins Ave Water Main Loop	2005	2026	3.99%	451,975	
Berlin Heights Booster Station	2005	2021	3.75%	341,893	
Water System Expansion	2007	2039	4.11%	1,933,981	
SR 60 Water Distribution Improvement	2008	2039	4.79%	170,641	

Erie County, Ohio
Notes to the Basic Financial Statements
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The County's long-term obligations activity for the year ended December 31, 2017, was as follows:

	Balance 1/1/17	Additions	Reductions	Refunding	Balance 12/31/17	Due Within One Year
Governmental Activities						
<i>General Obligation Bonds</i>						
2007 Public Infrastructure I Refunding	\$ 2,645,000	\$ 0	\$ (615,000)	\$ (2,030,000)	\$ 0	\$ 0
2007 Public Infrastructure II Refunding						
Serial Bonds	895,000	0	(95,000)	(800,000)	0	0
Term Bonds	1,070,000	0	0	(1,070,000)	0	0
2007 Courthouse Improvements Refunding	120,000	0	(120,000)	0	0	0
2007 Building Construction Refunding						
Serial Bonds	315,000	0	(35,000)	(280,000)	0	0
Term Bonds	145,000	0	0	(145,000)	0	0
2009 Various Purpose Refunding	1,136,792	0	(376,157)	0	760,635	380,635
2011 Public Infrastructure						
Serial Bonds	170,000	0	(55,000)	0	115,000	55,000
Term Bonds	1,765,000	0	0	0	1,765,000	0
2012 Public Infrastructure	1,485,000	0	(35,000)	0	1,450,000	35,000
2017 Various Purpose Refunding	0	4,025,000	0	0	4,025,000	865,000
<i>Total General Obligation Bonds</i>	<u>9,746,792</u>	<u>4,025,000</u>	<u>(1,331,157)</u>	<u>(4,325,000)</u>	<u>8,115,635</u>	<u>1,335,635</u>
<i>Revenue Bonds</i>						
2015 Kroger TIF	2,800,000	0	(31,259)	0	2,768,741	39,557
2016 Sports Park	16,900,000	0	(480,000)	0	16,420,000	530,000
<i>Total Revenue Bonds</i>	<u>19,700,000</u>	<u>0</u>	<u>(511,259)</u>	<u>0</u>	<u>19,188,741</u>	<u>569,557</u>
<i>Special Assessment Bonds</i>						
2009 Refunding 1997 Various Purpose	7,050	0	(7,050)	0	0	0
2009 Refunding 1998 Various Purpose	31,654	0	(11,958)	0	19,696	19,696
<i>Total Special Assessment Bonds</i>	<u>38,704</u>	<u>0</u>	<u>(19,008)</u>	<u>0</u>	<u>19,696</u>	<u>19,696</u>
<i>Other Long Term Obligations</i>						
Net Pension Liability	31,706,623	10,736,520	0	0	42,443,143	0
Capital Lease Obligations	16,104	0	(4,909)	0	11,195	5,277
Unamortized Bond Premiums	211,825	0	0	(211,825)	0	0
Compensated Absences	3,167,552	58,905	(222,799)	0	3,003,658	977,877
Claims Payable	1,553,627	7,401,509	(7,394,502)	0	1,560,634	620,310
<i>Total Other Long Term Obligations</i>	<u>36,655,731</u>	<u>18,196,934</u>	<u>(7,622,210)</u>	<u>(211,825)</u>	<u>47,018,630</u>	<u>1,603,464</u>
Total Governmental Activities	<u>\$ 66,141,227</u>	<u>\$ 22,221,934</u>	<u>\$ (9,483,634)</u>	<u>\$ (4,536,825)</u>	<u>\$ 74,342,702</u>	<u>\$ 3,528,352</u>

Erie County, Ohio
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For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Refunding	Balance 12/31/17	Due Within One Year
Business-Type Activities						
<i>General Obligation Bonds</i>						
2002 Perkins Township Rehab	\$ 270,000	\$ 0	\$ 0	\$ 0	\$ 270,000	\$ 80,000
2007 Series 1999 Various Purpose Refunding	855,782	0	(275,000)	(580,782)	0	0
2007 Series 2000 Various Purpose Refunding	1,480,084	0	(344,999)	(1,135,085)	0	0
2007 Series 2001 Various Purpose Refunding	2,224,326	0	(430,950)	(1,793,376)	0	0
2007 Landfill Improvement Refunding						
Serial	2,220,000	0	(235,000)	(1,985,000)	0	0
Term	1,050,000	0	0	(1,050,000)	0	0
2009 1997 Various Purpose Refunding	37,950	0	(37,950)	0	0	0
2009 1998 Various Purpose Refunding	56,556	0	(31,886)	0	24,670	24,670
2011 2004 Garbage and Refuse Refunding	6,360,000	0	(740,000)	0	5,620,000	755,000
2017 Series 2009 Various Purpose Refunding	0	6,080,000	0	0	6,080,000	1,340,000
2017 Sewer Improvement Bond	0	1,180,000	0	0	1,180,000	115,000
2017 Water Improvement Bond	0	1,595,000	0	0	1,595,000	150,000
Total General Obligation Bonds	14,554,698	8,855,000	(2,095,785)	(6,544,243)	14,769,670	2,464,670
<i>Revenue Bonds</i>						
Sanitary Sewer Revenue Bond 2016A	3,035,000	0	0	0	3,035,000	55,400
Sanitary Sewer Revenue Bond 2016B	268,196	374,804	0	0	643,000	11,700
Total Revenue Bonds	3,303,196	374,804	0	0	3,678,000	67,100
<i>Special Assessment Bonds</i>						
2007 Chappel Creek	459,806	0	(89,050)	(370,756)	0	0
<i>Loans Payable</i>						
OWDA Loans	49,654,051	0	(1,752,137)	0	47,901,914	1,826,494
OPWC Loans	4,561	0	(4,561)	0	0	0
Total Loans Payable	49,658,612	0	(1,756,698)	0	47,901,914	1,826,494
<i>Other Long Term Obligations</i>						
Net Pension Liability	7,079,928	2,241,718	(4,858)	0	9,316,788	0
Unamortized Bond Premiums	203,453	888,353	0	(203,453)	888,353	0
Compensated Absences	385,215	25,542	(57,544)	0	353,213	144,428
Closure/Postclosure Costs Payable	8,647,611	540,386	0	0	9,187,997	0
Total Other Long Term Obligations	16,316,207	3,695,999	(62,402)	(203,453)	19,746,351	144,428
Total Business-Type Activities	\$ 84,292,519	\$ 12,925,803	\$ (4,003,935)	\$ (7,118,452)	\$ 86,095,935	\$ 4,502,692

General Obligation Bonds

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

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 1999, 2000, and 2001 for Various Purposes. The refunded bonds were fully retired. These bonds were refunded in 2017.

Erie County, Ohio
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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.

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, 2017, \$11,240,000 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 \$3,964,733, payable through December 2046. For the current year, payment in lieu of taxes revenue was \$99,329 and principal and interest paid were \$31,259 and \$66,640, respectively.

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

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 to finance the development 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 \$23,178,866, payable through December 2035. For the current year, principal and interest paid and total hotel tax revenues were \$1,130,650 and \$1,340,837, respectively.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Special Assessment Bonds

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

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 2001 for Chappel Creek Sewer and Water. The refunded bonds were fully retired. These bonds were refunded in 2017.

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

Net Pension Liability

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

Compensated Absences Payable

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund; the Developmental Disabilities, Ditch Assessments, Job and Family Services, CSEA, Dog and Kennel, Real Estate Assessment, Motor Vehicle and Gasoline Tax, Delinquent Real Estate, Common Pleas Court Special Projects, Youth Services, Northern Ohio Juvenile Facility, Municipal Court Special Projects, Concealed Carry License, School Resource Officer, Drug Task Force, Adult Probation, Emergency Management Agency, Crime Victims Assistance, and 911 Services special revenue funds; the Sewer, Water, Landfill, and Care Facility enterprise funds; and the Employee Self-Insurance internal service fund.

Capital Leases Payable

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

Claims Payable

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

OPWC Loans

The OPWC loan consists of monies owed to the Ohio Public Works Commission for various sewer projects. The loan is interest free and was repaid from the Sewer enterprise fund.

OWDA Loans

The OWDA loans outstanding at December 31, 2017, 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.

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 \$68,313,606 and \$5,160,048, respectively. The enterprise funds (sewer and water) paid principal and interest of \$1,752,136 and \$1,939,380, respectively, for the current year. Total net revenues for the sewer and water enterprise funds were \$4,004,972 and \$2,577,918, respectively.

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2017, were as follows:

Year	Governmental Activities						
	General Obligation Bonds			Revenue Bonds		Special Assessment Bonds	
	Principal			Principal	Interest	Principal	Interest
	Serial	Term	Interest				
2018	\$ 1,335,635	\$ 0	\$ 362,857	\$ 569,557	\$ 697,978	\$ 19,696	\$ 787
2019	1,355,000	0	310,169	632,759	676,720	0	0
2020	915,000	60,000	249,382	688,879	652,987	0	0
2021	225,000	60,000	200,382	750,026	627,109	0	0
2022	235,000	65,000	185,881	817,423	598,896	0	0
2023 - 2027	1,285,000	345,000	705,279	4,613,095	2,508,981	0	0
2028 - 2032	335,000	405,000	455,138	5,640,364	1,569,042	0	0
2033 - 2037	450,000	485,000	266,575	4,169,511	478,469	0	0
2038 - 2042	215,000	345,000	46,814	660,299	105,472	0	0
2043 - 2046	0	0	0	646,828	39,204	0	0
Total	\$ 6,350,635	\$ 1,765,000	\$ 2,782,477	\$ 19,188,741	\$ 7,954,858	\$ 19,696	\$ 787

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2017, from the business-type activities were as follows:

Business-Type Activities

Year	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2018	\$ 2,464,670	\$ 548,759	\$ 67,100	\$ 68,649
2019	2,520,000	460,928	68,400	67,383
2020	2,245,000	356,264	69,700	66,278
2021	1,860,000	265,755	71,000	64,784
2022	5,140,000	154,995	72,200	63,444
2023 - 2027	540,000	244,731	382,600	296,446
2028 - 2032	0	0	420,000	259,147
2033 - 2037	0	0	461,000	217,903
2038 - 2042	0	0	506,100	172,790
2043 - 2047	0	0	555,600	123,266
2048 - 2052	0	0	610,100	68,926
2053 - 2055	0	0	394,200	13,032
Total	\$ 14,769,670	\$ 2,031,432	\$ 3,678,000	\$ 1,482,048

Year	OWDA Loans	
	Principal	Interest
2018	\$ 1,826,494	\$ 1,869,693
2019	1,903,962	1,797,044
2020	1,984,773	1,721,304
2021	2,041,206	1,642,344
2022	2,099,613	1,561,647
2023 - 2027	11,867,589	6,481,751
2028 - 2032	14,363,023	3,925,266
2033 - 2037	9,879,724	1,268,936
2038 - 2041	1,935,530	143,707
Total	\$ 47,901,914	\$ 20,411,692

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Conduit Debt

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

	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Amount Outstanding 12/31/17</u>
Firelands Regional Medical Center, Series 2017	7/2017	\$ 18,380,000	\$ 16,909,600
Firelands Regional Medical Center, Series 2012A	8/2012	\$ 59,890,000	\$ 49,835,000
		<u>\$ 78,270,000</u>	<u>\$ 66,744,600</u>

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

Note 17 - Leases

Lessee Disclosure

The County has entered into capitalized leases for equipment. Principal payments in 2017 were \$4,909 for the governmental funds. Assets acquired by lease in governmental funds amount to \$25,437 with accumulated depreciation as of December 31, 2017 of \$10,176. The future minimum lease payments required under capital leases are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2018	\$ 5,845
2019	<u>6,090</u>
Minimum Lease Payments	11,935
Less Amount Representing Interest	<u>(740)</u>
Present Value of Net Lease Payments	<u>\$ 11,195</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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 18 – Notes Payable

A summary of the note transactions for the year ended December 31, 2017 follows:

	Balance 1/1/2017	Additions	Reductions	Balance 12/31/2017
2.00% Sewer System Note	\$ 1,500,000	\$ 0	\$ 1,500,000	\$ 0
2.00% Wastewater Treatment Plant Note	2,200,000	0	2,200,000	0
1.49% Sewer System Note	0	1,300,000	1,300,000	0
Total	\$ 3,700,000	\$ 1,300,000	\$ 5,000,000	\$ 0

In 2016, the County issued \$3,700,000 in Various Purpose Infrastructure Improvement Bond Anticipation Notes for sewer and wastewater improvements at an interest rate of 2.00 percent. These notes matured on August 24, 2017. On August 23, 2017 the County issued \$1,300,000 in Sewer System Improvement Bond Anticipation Notes at an interest rate of 1.49 percent. These notes matured on November 1, 2017.

Note 19 - Closure and Postclosure Costs

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

The \$9,187,997 reported as the landfill closure and postclosure liability at December 31, 2017, 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 \$11,719,853 as the remaining estimated capacity is filled. These costs are based on what it would cost to perform all closure and postclosure care in 2017. 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 20 - Joint Ventures

Erie-Ottawa Mental Health and Recovery Board

The Erie-Ottawa Mental Health and Recovery Board (MHRB) is a joint venture between Erie and Ottawa Counties. The joint venture was formed to provide mental health education, consultation, training, and referral services to the public. Each county supports the joint venture through a tax levy. The MHRB is controlled by a board whose membership consists of five appointees from the State Board of Mental Health, nine appointees from Erie County, and six appointees from Ottawa County. The continued existence of the MHRB is dependent on the combined participation of the counties. The MHRB has not accumulated

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

significant financial resources nor is the MHRB experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future.

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

Regional Airport Authority

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

Note 21 - Jointly Governed Organization

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

Note 22 - Insurance Pool

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 23 - Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial. Erie County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

Note 24 – Commitments

Encumbrance Commitments

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

Fund	Amount
General Fund	\$ 358,506
Developmental Disabilities	1,009,002
Nonmajor Governmental Funds	2,302,834
	\$ 3,670,342

Contractual Commitments

As of December 31, 2017, the County had the following contractual commitments:

Vendor	Contractual Commitment	Expended	Balance Remaining
Aero-Mark	\$ 153,549	\$ 149,805	\$ 3,743
Cash Services LLC	444,501	413,858	30,643
Civil & Environmental Consultants	190,784	132,571	58,213
Civil and Environmental Consultants	238,480	97,379	141,101
Columbia Gas	61,411	41,920	19,491
Denes Concrete	340,155	338,094	2,061
Erie Blacktop	690,448	647,121	43,327
Fechko Excavating Inc.	750,050	170,165	579,885
FirstEnergy Solutions	68,200	25,049	43,151
Gerken Paving	695,079	612,476	82,604
K.E. McCartney & Assoc	70,451	14,807	55,644
KMU Trucking & Excavating	168,565	0	168,565
KS Associates, Inc.	61,000	56,444	4,556
Lucas Plumbing & Heating	135,715	93,059	42,656
Neptune Equipment Co (NECO)	2,596,875	1,742,204	854,671

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Vendor	Contractual Commitment	Expended	Balance Remaining
Northern Ohio Rural Water	\$ 33,219	\$ 9,667	\$ 23,552
Osports (Osborn Engineering)	80,665	76,064	4,601
Plante & Moran PLLC	9,100	8,907	193
Poggemeyer Design	27,675	25,559	2,116
Poggemeyer Design Group	740,432	533,846	206,586
RA Bores Excavating Inc	522,782	226,520	296,262
Stantec Consulting Services	141,621	109,975	31,646
United Survey, Inc.	549,193	537,193	12,000
	<u>\$ 8,769,948</u>	<u>\$ 6,062,683</u>	<u>\$ 2,707,265</u>

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.

Note 25 – Subsequent Event

In February 2018, the County issued \$1,300,000 in revenue bonds to finance a portion of the cost of acquiring and improving a facility for use by the Erie County Health Department. The bonds have an interest rate of 3.2 percent and mature on March 1, 2038, and will be repaid from the lease payments received from the Health Department pursuant to the agreement effective March 1, 2018.

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 a 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.

In May 2018, the County issued \$20,000,000 in revenue bonds to finance a portion of the cost of constructing and equipping CPP Sports Park Project Phase II. The bonds have an interest rate of 4.52 percent and mature on April 1, 2038, and will be repaid from the increase in the local bed tax pass in 2015.

In April 2018, the County entered into a lease agreement with Cedar Point Park LLC (Cedar Point) for the purpose of construction and improvement of an indoor sports park (phase II). This lease commenced during 2018 when the project was started and terminates on November 1, 2044. 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 after the second full year of operations. 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.

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Ohio Public Employees' Retirement System (OPERS)				
County's Proportion of the Net Pension Liability	0.2279340%	0.2239245%	0.2196550%	0.2196550%
County's Proportionate Share of the Net Pension Liability	\$ 51,759,931	\$ 38,786,552	\$ 26,492,848	\$ 25,894,463
County's Covered Payroll	\$ 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	180.62%	143.63%	101.15%	97.58%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

(1) Information prior to 2014 is not available.

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

Notes:

Ohio Public Employees' Retirement System (OPERS)

Changes of Benefit Terms: None.

Changes of Assumptions: Amounts reported in 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% to 7.50%
- Wage inflation rate from 3.75% to 3.25%
- Price inflation from 3.00% to 2.50%

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>					
Contractually Required Contribution	\$ 4,016,692	\$ 3,539,652	\$ 3,333,812	\$ 3,236,823	\$ 3,534,500
Contributions in Relation to the Contractually Required Contribution	<u>(4,016,692)</u>	<u>(3,539,652)</u>	<u>(3,333,812)</u>	<u>(3,236,823)</u>	<u>(3,534,500)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 30,084,433	\$ 28,657,026	\$ 27,003,657	\$ 26,191,225	\$ 26,535,492
Contributions as a Percentage of Covered Payroll	13.35%	12.35%	12.35%	12.36%	13.32%

(1) Information prior to 2013 is not available.

*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.

Motor Vehicle and Gasoline Tax Fund

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

Delinquent Real Estate Fund

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

Neighborhood Initiative Program Fund

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

Erie County, Ohio
*Combining Statements –
Nonmajor Funds*

Nonmajor Special Revenue Funds (continued)

Community Development Block Grant Fund (CDBG)

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

Community Housing Improvement Program Fund (CHIP)

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

Tax Abatements Fund

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

Court Computerization Fund

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

Common Pleas Court Special Projects Fund

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

Youth Services Fund

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

Northern Ohio Juvenile Facility Fund

To account for grants restricted to operating the juvenile facility.

Indigent Guardianship Fund

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

Probate Conduct of Business Fund

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

Municipal Court Special Projects Fund

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

County Court Fund

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

Indigent Municipal Court Fund

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

Erie County, Ohio
*Combining Statements –
Nonmajor Funds*

Nonmajor Special Revenue Funds (continued)

Juvenile Court Donations Fund

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

Concealed Carry License Fund

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

School Resource Officer Fund

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

Drug Task Force Fund

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

Highway Safety Fund

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

Adult Probation Fund

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

Drug Enforcement Fund

To account for fines restricted for drug enforcement and education.

Emergency Management Agency Fund

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

Indigent Immobilization Fund

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

Development Rotary Fund

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

Crime Victims Assistance Fund

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

Visitor and Convention Bureau Fund

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

Senior Citizens Fund

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

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

Solid Waste District Fund

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

Law Library Fund

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

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.

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, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 13,109,367	\$ 2,390,618	\$ 1,793,721	\$ 17,293,706
Accounts Receivable	7,644	0	0	7,644
Due from Other Governments	5,334,415	0	0	5,334,415
Property Taxes Receivable	1,001,677	0	0	1,001,677
Payment in Lieu of Taxes Receivable	0	2,115,825	0	2,115,825
Interfund Receivable	20,583	0	0	20,583
Special Assessments Receivable	257,833	165,660	0	423,493
Notes Receivable	143,894	0	0	143,894
Prepaid Items	108,136	0	0	108,136
Materials and Supplies Inventory	135,503	0	0	135,503
Due from External Parties	872,147	0	0	872,147
<i>Total Assets</i>	<u>\$ 20,991,199</u>	<u>\$ 4,672,103</u>	<u>\$ 1,793,721</u>	<u>\$ 27,457,023</u>
Liabilities				
Accounts Payable	\$ 453,009	\$ 0	\$ 0	\$ 453,009
Accrued Wages	296,653	0	0	296,653
Contracts Payable	108,585	0	0	108,585
Retainage Payable	27,720	0	0	27,720
Due to Other Governments	95,004	0	0	95,004
Interfund Payable	131,516	109,969	0	241,485
Matured Compensated Absences Payable	40,338	0	0	40,338
<i>Total Liabilities</i>	<u>1,152,825</u>	<u>109,969</u>	<u>0</u>	<u>1,262,794</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	936,227	0	0	936,227
Payment in Lieu of Taxes	0	2,115,825	0	2,115,825
Unavailable Revenue	4,409,277	165,660	0	4,574,937
<i>Total Deferred Inflows of Resources</i>	<u>5,345,504</u>	<u>2,281,485</u>	<u>0</u>	<u>7,626,989</u>
Fund Balances				
Nonspendable	243,639	0	0	243,639
Restricted	14,340,798	1,522,395	809,168	16,672,361
Committed	0	0	984,553	984,553
Assigned	0	819,284	0	819,284
Unassigned	(91,567)	(61,030)	0	(152,597)
<i>Total Fund Balances</i>	<u>14,492,870</u>	<u>2,280,649</u>	<u>1,793,721</u>	<u>18,567,240</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 20,991,199</u>	<u>\$ 4,672,103</u>	<u>\$ 1,793,721</u>	<u>\$ 27,457,023</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 900,722	\$ 0	\$ 0	\$ 900,722
Other Local Taxes - Hotel	4,441,126	0	0	4,441,126
Payment in Lieu of Taxes	0	1,809,838	0	1,809,838
Special Assessments	205,401	31,642	0	237,043
Charges for Services	4,533,664	0	0	4,533,664
Licenses and Permits	440,080	0	0	440,080
Fines and Forfeitures	170,694	0	0	170,694
Intergovernmental	17,319,289	0	0	17,319,289
Interest	35,748	0	0	35,748
Other	380,413	0	89,521	469,934
<i>Total Revenues</i>	<u>28,427,137</u>	<u>1,841,480</u>	<u>89,521</u>	<u>30,358,138</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	6,701,871	27,698	0	6,729,569
Judicial	2,233,812	0	0	2,233,812
Intergovernmental	0	593,396	0	593,396
Public Safety	3,929,878	0	0	3,929,878
Public Works	5,306,460	0	0	5,306,460
Health	1,372,187	0	0	1,372,187
Human Services	9,599,848	0	0	9,599,848
Economic Development	158,530	0	0	158,530
Capital Outlay	45,286	0	337,256	382,542
Debt Service:				
Principal Retirement	35,000	1,346,424	0	1,381,424
Interest and Fiscal Charges	27,187	545,196	0	572,383
<i>Total Expenditures</i>	<u>29,410,059</u>	<u>2,512,714</u>	<u>337,256</u>	<u>32,260,029</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(982,922)	(671,234)	(247,735)	(1,901,891)
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	10,986	0	0	10,986
Issuance of General Obligation Bonds	395,000	3,630,000	0	4,025,000
Premium on Debt Issuance	37,357	343,304	0	380,661
Payment to Refunded Bond Escrow Agent	(427,208)	(3,920,261)	0	(4,347,469)
Transfers In	2,113,381	288,948	300,000	2,702,329
Transfers Out	0	(461,363)	0	(461,363)
<i>Total Other Financing Sources (Uses)</i>	<u>2,129,516</u>	<u>(119,372)</u>	<u>300,000</u>	<u>2,310,144</u>
<i>Change in Fund Balances</i>	1,146,594	(790,606)	52,265	408,253
<i>Fund Balances Beginning of Year</i>	<u>13,346,276</u>	<u>3,071,255</u>	<u>1,741,456</u>	<u>18,158,987</u>
<i>Fund Balances End of Year</i>	<u>\$ 14,492,870</u>	<u>\$ 2,280,649</u>	<u>\$ 1,793,721</u>	<u>\$ 18,567,240</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	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	\$ 342,539	\$ 596,067	\$ 735,974	\$ 1,086,434	\$ 166,888
Accounts Receivable	0	0	0	0	315
Due from Other Governments	0	978,176	0	0	0
Property Taxes Receivable	0	0	0	0	0
Interfund Receivable	0	0	0	219	80
Special Assessments Receivable	257,833	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	1,001	7,149	0	1,644	13,857
Materials and Supplies Inventory	0	14,623	0	0	5,929
Due from External Parties	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 601,373</u>	<u>\$ 1,596,015</u>	<u>\$ 735,974</u>	<u>\$ 1,088,297</u>	<u>\$ 187,069</u>
Liabilities					
Accounts Payable	\$ 0	\$ 116,866	\$ 176,205	\$ 2,162	\$ 90
Accrued Wages	1,600	90,421	0	18,986	5,004
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Due to Other Governments	246	46,701	0	3,009	748
Interfund Payable	0	44,897	2,162	21,213	0
Matured Compensated Absences Payable	0	40,338	0	0	0
<i>Total Liabilities</i>	<u>1,846</u>	<u>339,223</u>	<u>178,367</u>	<u>45,370</u>	<u>5,842</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	257,833	138,880	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>257,833</u>	<u>138,880</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	1,001	21,772	0	1,644	19,786
Restricted	340,693	1,096,140	557,607	1,041,283	161,441
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>341,694</u>	<u>1,117,912</u>	<u>557,607</u>	<u>1,042,927</u>	<u>181,227</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 601,373</u>	<u>\$ 1,596,015</u>	<u>\$ 735,974</u>	<u>\$ 1,088,297</u>	<u>\$ 187,069</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Real Estate Assessment Fund	Motor Vehicle and Gasoline Tax Fund	Delinquent Real Estate Fund	Community Development Block Grant Fund	Community Housing Improvement Program Fund
Assets					
Equity in Pooled Cash and Investments	\$ 741,793	\$ 1,838,006	\$ 286,996	\$ 0	\$ 124,737
Accounts Receivable	0	0	0	0	0
Due from Other Governments	936	2,001,511	0	7,581	0
Property Taxes Receivable	0	0	0	0	0
Interfund Receivable	0	6,723	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	1,926	34,924	363	0	0
Materials and Supplies Inventory	0	112,665	0	0	591
Due from External Parties	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 744,655</u>	<u>\$ 3,993,829</u>	<u>\$ 287,359</u>	<u>\$ 7,581</u>	<u>\$ 125,328</u>
Liabilities					
Accounts Payable	\$ 936	\$ 5,948	\$ 0	\$ 248	\$ 75
Accrued Wages	16,391	53,218	6,589	327	99
Contracts Payable	0	108,585	0	0	0
Retainage Payable	0	27,720	0	0	0
Due to Other Governments	2,579	8,182	1,017	51	15
Interfund Payable	0	0	0	7,577	0
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>19,906</u>	<u>203,653</u>	<u>7,606</u>	<u>8,203</u>	<u>189</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	1,709,952	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,709,952</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	1,926	147,589	363	0	591
Restricted	722,823	1,932,635	279,390	0	124,548
Unassigned	0	0	0	(622)	0
<i>Total Fund Balances (Deficit)</i>	<u>724,749</u>	<u>2,080,224</u>	<u>279,753</u>	<u>(622)</u>	<u>125,139</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 744,655</u>	<u>\$ 3,993,829</u>	<u>\$ 287,359</u>	<u>\$ 7,581</u>	<u>\$ 125,328</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Tax Abatements Fund	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Northern Ohio Juvenile Facility Fund
Assets					
Equity in Pooled Cash and Investments	\$ 13,336	\$ 97,298	\$ 120,415	\$ 738,536	\$ 0
Accounts Receivable	0	0	0	0	7,329
Due from Other Governments	0	0	0	1,245,704	0
Property Taxes Receivable	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	269	7,039	25,034
Materials and Supplies Inventory	0	0	0	0	0
Due from External Parties	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 13,336</u>	<u>\$ 97,298</u>	<u>\$ 120,684</u>	<u>\$ 1,991,279</u>	<u>\$ 32,363</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 40,926	\$ 3,373
Accrued Wages	0	0	3,802	8,082	32,909
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Due to Other Governments	0	0	594	1,252	5,746
Interfund Payable	0	0	0	0	7,760
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>4,396</u>	<u>50,260</u>	<u>49,788</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	0	0	1,245,704	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,245,704</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	269	7,039	25,034
Restricted	13,336	97,298	116,019	688,276	0
Unassigned	0	0	0	0	(42,459)
<i>Total Fund Balances (Deficit)</i>	<u>13,336</u>	<u>97,298</u>	<u>116,288</u>	<u>695,315</u>	<u>(17,425)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 13,336</u>	<u>\$ 97,298</u>	<u>\$ 120,684</u>	<u>\$ 1,991,279</u>	<u>\$ 32,363</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Indigent Guardianship Fund	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund
Assets					
Equity in Pooled Cash and Investments	\$ 7,233	\$ 7,067	\$ 604,415	\$ 87,566	\$ 233,564
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	0	0	0	274
Property Taxes Receivable	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	66	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>\$ 7,233</u>	<u>\$ 7,067</u>	<u>\$ 604,481</u>	<u>\$ 87,566</u>	<u>\$ 233,838</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages	0	0	1,336	0	0
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Due to Other Governments	0	0	207	0	0
Interfund Payable	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>1,543</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	66	0	0
Restricted	7,233	7,067	602,872	87,566	233,838
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>7,233</u>	<u>7,067</u>	<u>602,938</u>	<u>87,566</u>	<u>233,838</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,233</u>	<u>\$ 7,067</u>	<u>\$ 604,481</u>	<u>\$ 87,566</u>	<u>\$ 233,838</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Juvenile Court Donations Fund	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund
Assets					
Equity in Pooled Cash and Investments	\$ 5,489	\$ 87,507	\$ 148,437	\$ 9,340	\$ 0
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	0	40,299	0	0
Property Taxes Receivable	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	491	8,204	66	247
Materials and Supplies Inventory	0	0	0	0	0
Due from External Parties	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 5,489</u>	<u>\$ 87,998</u>	<u>\$ 196,940</u>	<u>\$ 9,406</u>	<u>\$ 247</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 26,570	\$ 0	\$ 0
Accrued Wages	0	1,380	28,562	1,331	485
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Due to Other Governments	0	3,128	4,428	205	94
Interfund Payable	0	0	0	0	2,621
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,508</u>	<u>59,560</u>	<u>1,536</u>	<u>3,200</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	0	16,050	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>16,050</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	491	8,204	66	247
Restricted	5,489	82,999	113,126	7,804	0
Unassigned	0	0	0	0	(3,200)
<i>Total Fund Balances (Deficit)</i>	<u>5,489</u>	<u>83,490</u>	<u>121,330</u>	<u>7,870</u>	<u>(2,953)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 5,489</u>	<u>\$ 87,998</u>	<u>\$ 196,940</u>	<u>\$ 9,406</u>	<u>\$ 247</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund	Indigent Immobilization Fund	Development Rotary Fund
Assets					
Equity in Pooled Cash and Investments	\$ 336,193	\$ 37,125	\$ 238,090	\$ 1,931	\$ 237,553
Accounts Receivable	0	0	0	0	0
Due from Other Governments	914,651	0	32,722	0	0
Property Taxes Receivable	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	143,894
Prepaid Items	1,313	0	1,184	0	0
Materials and Supplies Inventory	0	0	1,695	0	0
Due from External Parties	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 1,252,157</u>	<u>\$ 37,125</u>	<u>\$ 273,691</u>	<u>\$ 1,931</u>	<u>\$ 381,447</u>
Liabilities					
Accounts Payable	\$ 58,861	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages	13,044	0	3,397	0	0
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Due to Other Governments	2,006	0	526	0	0
Interfund Payable	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>73,911</u>	<u>0</u>	<u>3,923</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	840,510	0	32,722	0	0
<i>Total Deferred Inflows of Resources</i>	<u>840,510</u>	<u>0</u>	<u>32,722</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	1,313	0	2,879	0	0
Restricted	336,423	37,125	234,167	1,931	381,447
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>337,736</u>	<u>37,125</u>	<u>237,046</u>	<u>1,931</u>	<u>381,447</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,252,157</u>	<u>\$ 37,125</u>	<u>\$ 273,691</u>	<u>\$ 1,931</u>	<u>\$ 381,447</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund	Law Library Fund
Assets					
Equity in Pooled Cash and Investments	\$ 4,214	\$ 1,193,189	\$ 22,847	\$ 1,716,211	\$ 388,077
Accounts Receivable	0	0	0	0	0
Due from Other Governments	55,963	0	56,594	0	0
Property Taxes Receivable	0	0	1,001,677	0	0
Interfund Receivable	0	0	0	0	13,561
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	499	0	0	2,422	91
Materials and Supplies Inventory	0	0	0	0	0
Due from External Parties	0	872,147	0	0	0
<i>Total Assets</i>	<u>\$ 60,676</u>	<u>\$ 2,065,336</u>	<u>\$ 1,081,118</u>	<u>\$ 1,718,633</u>	<u>\$ 401,729</u>
Liabilities					
Accounts Payable	\$ 1,230	\$ 0	\$ 0	\$ 8,180	\$ 8,499
Accrued Wages	5,386	0	0	1,760	1,103
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Due to Other Governments	841	12,687	0	281	180
Interfund Payable	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>7,457</u>	<u>12,687</u>	<u>0</u>	<u>10,221</u>	<u>9,782</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	936,227	0	0
Unavailable Revenue	45,582	0	122,044	0	0
<i>Total Deferred Inflows of Resources</i>	<u>45,582</u>	<u>0</u>	<u>1,058,271</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	499	0	0	2,422	91
Restricted	7,138	2,052,649	22,847	1,705,990	391,856
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>7,637</u>	<u>2,052,649</u>	<u>22,847</u>	<u>1,708,412</u>	<u>391,947</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 60,676</u>	<u>\$ 2,065,336</u>	<u>\$ 1,081,118</u>	<u>\$ 1,718,633</u>	<u>\$ 401,729</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Indigent Ignition Interlock Fund	911 Services Fund	Local Government Safety Grant Fund	Total Nonmajor Special Revenue Funds
Assets				
Equity in Pooled Cash and Investments	\$ 56,656	\$ 797,644	\$ 0	\$ 13,109,367
Accounts Receivable	0	0	0	7,644
Due from Other Governments	4	0	0	5,334,415
Property Taxes Receivable	0	0	0	1,001,677
Interfund Receivable	0	0	0	20,583
Special Assessments Receivable	0	0	0	257,833
Notes Receivable	0	0	0	143,894
Prepaid Items	0	347	0	108,136
Materials and Supplies Inventory	0	0	0	135,503
Due from External Parties	0	0	0	872,147
	<u>0</u>	<u>0</u>	<u>0</u>	<u>872,147</u>
<i>Total Assets</i>	<u>\$ 56,660</u>	<u>\$ 797,991</u>	<u>\$ 0</u>	<u>\$ 20,991,199</u>
Liabilities				
Accounts Payable	\$ 0	\$ 2,840	\$ 0	\$ 453,009
Accrued Wages	0	1,441	0	296,653
Contracts Payable	0	0	0	108,585
Retainage Payable	0	0	0	27,720
Due to Other Governments	0	281	0	95,004
Interfund Payable	0	0	45,286	131,516
Matured Compensated Absences Payable	0	0	0	40,338
	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,338</u>
<i>Total Liabilities</i>	<u>0</u>	<u>4,562</u>	<u>45,286</u>	<u>1,152,825</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	0	0	0	936,227
Unavailable Revenue	0	0	0	4,409,277
	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,409,277</u>
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,345,504</u>
Fund Balances				
Nonspendable	0	347	0	243,639
Restricted	56,660	793,082	0	14,340,798
Unassigned	0	0	(45,286)	(91,567)
	<u>0</u>	<u>0</u>	<u>(45,286)</u>	<u>(91,567)</u>
<i>Total Fund Balances (Deficit)</i>	<u>56,660</u>	<u>793,429</u>	<u>(45,286)</u>	<u>14,492,870</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 56,660</u>	<u>\$ 797,991</u>	<u>\$ 0</u>	<u>\$ 20,991,199</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Net Position
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	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	205,401	0	0	0	0
Charges for Services	0	40,150	29,617	288,619	8,318
Licenses and Permits	0	0	0	0	288,560
Fines and Forfeitures	0	0	0	0	862
Intergovernmental	0	5,073,280	1,479,898	1,146,677	12,350
Interest	0	0	0	0	0
Other	0	0	54,922	0	4,347
<i>Total Revenues</i>	<u>205,401</u>	<u>5,113,430</u>	<u>1,564,437</u>	<u>1,435,296</u>	<u>314,437</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	1,379	0
Public Safety	0	0	0	0	0
Public Works	223,077	0	0	0	0
Health	0	0	0	0	286,706
Human Services	0	5,119,735	3,055,066	1,425,047	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	27,187
<i>Total Expenditures</i>	<u>223,077</u>	<u>5,119,735</u>	<u>3,055,066</u>	<u>1,426,426</u>	<u>348,893</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,676)	(6,305)	(1,490,629)	8,870	(34,456)
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	822	0	0	3,748
Issuance of General Obligation Bonds	0	0	0	0	395,000
Premium on Debt Issuance	0	0	0	0	37,357
Payment to Refunded Bond Escrow Agent	0	0	0	0	(427,208)
Transfers In	0	250,716	1,838,000	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>251,538</u>	<u>1,838,000</u>	<u>0</u>	<u>8,897</u>
<i>Change in Fund Balances</i>	(17,676)	245,233	347,371	8,870	(25,559)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>359,370</u>	<u>872,679</u>	<u>210,236</u>	<u>1,034,057</u>	<u>206,786</u>
<i>Fund Balances (Deficit) End 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>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Real Estate Assessment Fund	Motor Vehicle and Gasoline Tax Fund	Delinquent Real Estate Fund	Community Development Block Grant Fund	Community Housing Improvement Program 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	1,470,669	27,279	283,204	0	0
Licenses and Permits	0	30,856	0	0	0
Fines and Forfeitures	0	58,596	0	0	0
Intergovernmental	0	5,182,954	0	422,918	139,720
Interest	0	27,252	0	0	1,440
Other	45,312	95,981	87,658	0	2,339
<i>Total Revenues</i>	<u>1,515,981</u>	<u>5,422,918</u>	<u>370,862</u>	<u>422,918</u>	<u>143,499</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	1,346,877	0	354,247	1,575	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	4,723,115	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development	0	0	0	112,571	42,498
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>1,346,877</u>	<u>4,723,115</u>	<u>354,247</u>	<u>114,146</u>	<u>42,498</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	169,104	699,803	16,615	308,772	101,001
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	6,363	0	0	0
Issuance of General Obligation Bonds	0	0	0	0	0
Premium on Debt Issuance	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>6,363</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Fund Balances</i>	169,104	706,166	16,615	308,772	101,001
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>555,645</u>	<u>1,374,058</u>	<u>263,138</u>	<u>(309,394)</u>	<u>24,138</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 724,749</u>	<u>\$ 2,080,224</u>	<u>\$ 279,753</u>	<u>\$ (622)</u>	<u>\$ 125,139</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, 2017

	Tax Abatements Fund	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Northern Ohio Juvenile Facility 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	8,146	61,381	129,684	0	3,760
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	485	0
Intergovernmental	0	0	0	795,447	1,612,617
Interest	0	0	0	0	0
Other	0	0	0	0	44,667
<i>Total Revenues</i>	<u>8,146</u>	<u>61,381</u>	<u>129,684</u>	<u>795,932</u>	<u>1,661,044</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	0	76,527	162,854	629,954	0
Public Safety	0	0	0	0	1,856,425
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development	3,429	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>3,429</u>	<u>76,527</u>	<u>162,854</u>	<u>629,954</u>	<u>1,856,425</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,717	(15,146)	(33,170)	165,978	(195,381)
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Issuance of General Obligation Bonds	0	0	0	0	0
Premium on Debt Issuance	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	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>	4,717	(15,146)	(33,170)	165,978	(195,381)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>8,619</u>	<u>112,444</u>	<u>149,458</u>	<u>529,337</u>	<u>177,956</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 13,336</u>	<u>\$ 97,298</u>	<u>\$ 116,288</u>	<u>\$ 695,315</u>	<u>\$ (17,425)</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, 2017

	Indigent Guardianship Fund	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court 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	23,331	414	143,946	48,928	18,231
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	6,565
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	272	0	0
<i>Total Revenues</i>	<u>23,331</u>	<u>414</u>	<u>144,218</u>	<u>48,928</u>	<u>24,796</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	21,277	500	68,604	14,169	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	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>21,277</u>	<u>500</u>	<u>68,604</u>	<u>14,169</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	2,054	(86)	75,614	34,759	24,796
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Issuance of General Obligation Bonds	0	0	0	0	0
Premium on Debt Issuance	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	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>	2,054	(86)	75,614	34,759	24,796
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>5,179</u>	<u>7,153</u>	<u>527,324</u>	<u>52,807</u>	<u>209,042</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 7,233</u>	<u>\$ 7,067</u>	<u>\$ 602,938</u>	<u>\$ 87,566</u>	<u>\$ 233,838</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, 2017

	Juvenile Court Donations Fund	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety 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	0	1,216,343	0	0
Licenses and Permits	0	120,664	0	0	0
Fines and Forfeitures	0	0	0	11,348	0
Intergovernmental	0	0	0	0	24,278
Interest	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>120,664</u>	<u>1,216,343</u>	<u>11,348</u>	<u>24,278</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	2,437	0	0	0	0
Public Safety	0	130,140	1,352,710	49,193	23,069
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>2,437</u>	<u>130,140</u>	<u>1,352,710</u>	<u>49,193</u>	<u>23,069</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,437)	(9,476)	(136,367)	(37,845)	1,209
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Issuance of General Obligation Bonds	0	0	0	0	0
Premium on Debt Issuance	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	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>	(2,437)	(9,476)	(136,367)	(37,845)	1,209
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>7,926</u>	<u>92,966</u>	<u>257,697</u>	<u>45,715</u>	<u>(4,162)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 5,489</u>	<u>\$ 83,490</u>	<u>\$ 121,330</u>	<u>\$ 7,870</u>	<u>\$ (2,953)</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, 2017

	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund	Indigent Immobilization Fund	Development Rotary 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	33,211	0	26,000	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	17,736	0	0	0
Intergovernmental	555,178	0	160,779	0	0
Interest	0	0	0	0	7,056
Other	0	0	9,426	0	0
<i>Total Revenues</i>	<u>588,389</u>	<u>17,736</u>	<u>196,205</u>	<u>0</u>	<u>7,056</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	963,542	0	0	0	0
Public Safety	0	48,940	287,118	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	32
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>963,542</u>	<u>48,940</u>	<u>287,118</u>	<u>0</u>	<u>32</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(375,153)	(31,204)	(90,913)	0	7,024
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Issuance of General Obligation Bonds	0	0	0	0	0
Premium on Debt Issuance	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers In	0	0	24,665	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>24,665</u>	<u>0</u>	<u>0</u>
<i>Change in Fund Balances</i>	(375,153)	(31,204)	(66,248)	0	7,024
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>712,889</u>	<u>68,329</u>	<u>303,294</u>	<u>1,931</u>	<u>374,423</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 337,736</u>	<u>\$ 37,125</u>	<u>\$ 237,046</u>	<u>\$ 1,931</u>	<u>\$ 381,447</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, 2017

	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund	Law Library Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 900,722	\$ 0	\$ 0
Other Local Taxes - Hotel	0	4,441,126	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	0	0	0	458,789	208,682
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	75,102
Intergovernmental	255,901	0	120,293	120,280	0
Interest	0	0	0	0	0
Other	18,661	0	208	705	15,915
<i>Total Revenues</i>	<u>274,562</u>	<u>4,441,126</u>	<u>1,021,223</u>	<u>579,774</u>	<u>299,699</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	296,073	4,700,259	0	0	0
Judicial	0	0	0	0	292,569
Public Safety	0	0	0	0	0
Public Works	0	0	0	360,268	0
Health	0	0	1,085,481	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>296,073</u>	<u>4,700,259</u>	<u>1,085,481</u>	<u>360,268</u>	<u>292,569</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,511)	(259,133)	(64,258)	219,506	7,130
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Issuance of General Obligation Bonds	0	0	0	0	0
Premium on Debt Issuance	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	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>	(21,511)	(259,133)	(64,258)	219,506	7,130
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>29,148</u>	<u>2,311,782</u>	<u>87,105</u>	<u>1,488,906</u>	<u>384,817</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 7,637</u>	<u>\$ 2,052,649</u>	<u>\$ 22,847</u>	<u>\$ 1,708,412</u>	<u>\$ 391,947</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, 2017

	Indigent Ignition Interlock Fund	911 Services Fund	Local Government Safety Grant Fund	Total Nonmajor Special Revenue Funds
Revenues				
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 900,722
Other Local Taxes - Hotel	0	0	0	4,441,126
Special Assessments	0	0	0	205,401
Charges for Services	4,962	0	0	4,533,664
Licenses and Permits	0	0	0	440,080
Fines and Forfeitures	0	0	0	170,694
Intergovernmental	0	216,719	0	17,319,289
Interest	0	0	0	35,748
Other	0	0	0	380,413
<i>Total Revenues</i>	<u>4,962</u>	<u>216,719</u>	<u>0</u>	<u>28,427,137</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	2,840	0	6,701,871
Judicial	0	0	0	2,233,812
Public Safety	0	182,283	0	3,929,878
Public Works	0	0	0	5,306,460
Health	0	0	0	1,372,187
Human Services	0	0	0	9,599,848
Economic Development	0	0	0	158,530
Capital Outlay	0	0	45,286	45,286
Debt Service:				
Principal Retirement	0	0	0	35,000
Interest and Fiscal Charges	0	0	0	27,187
<i>Total Expenditures</i>	<u>0</u>	<u>185,123</u>	<u>45,286</u>	<u>29,410,059</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,962	31,596	(45,286)	(982,922)
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	0	53	0	10,986
Issuance of General Obligation Bonds	0	0	0	395,000
Premium on Debt Issuance	0	0	0	37,357
Payment to Refunded Bond Escrow Agent	0	0	0	(427,208)
Transfers In	0	0	0	2,113,381
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>53</u>	<u>0</u>	<u>2,129,516</u>
<i>Change in Fund Balances</i>	4,962	31,649	(45,286)	1,146,594
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>51,698</u>	<u>761,780</u>	<u>0</u>	<u>13,346,276</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 56,660</u>	<u>\$ 793,429</u>	<u>\$ (45,286)</u>	<u>\$ 14,492,870</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2017

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets				
Equity in Pooled Cash and Investments	\$ 819,284	\$ 1,522,395	\$ 48,939	\$ 2,390,618
Payment in Lieu of Taxes Receivable	0	2,115,825	0	2,115,825
Special Assessments Receivable	0	0	165,660	165,660
<i>Total Assets</i>	<u>\$ 819,284</u>	<u>\$ 3,638,220</u>	<u>\$ 214,599</u>	<u>\$ 4,672,103</u>
Liabilities				
Interfund Payable	\$ 0	\$ 0	\$ 109,969	\$ 109,969
Deferred Inflows of Resources				
Payment in Lieu of Taxes	0	2,115,825	0	2,115,825
Unavailable Revenue	0	0	165,660	165,660
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>2,115,825</u>	<u>165,660</u>	<u>2,281,485</u>
Fund Balances				
Restricted	0	1,522,395	0	1,522,395
Assigned	819,284	0	0	819,284
Unassigned	0	0	(61,030)	(61,030)
<i>Total Fund Balances (Deficit)</i>	<u>819,284</u>	<u>1,522,395</u>	<u>(61,030)</u>	<u>2,280,649</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 819,284</u>	<u>\$ 3,638,220</u>	<u>\$ 214,599</u>	<u>\$ 4,672,103</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues				
Payment in Lieu of Taxes	\$ 0	\$ 1,809,838	\$ 0	\$ 1,809,838
Special Assessments	0	0	31,642	31,642
<i>Total Revenues</i>	<u>0</u>	<u>1,809,838</u>	<u>31,642</u>	<u>1,841,480</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	27,478	220	27,698
Intergovernmental	0	593,396	0	593,396
Debt Service:				
Principal Retirement	496,157	831,259	19,008	1,346,424
Interest and Fiscal Charges	42,512	484,876	17,808	545,196
<i>Total Expenditures</i>	<u>538,669</u>	<u>1,937,009</u>	<u>37,036</u>	<u>2,512,714</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(538,669)</u>	<u>(127,171)</u>	<u>(5,394)</u>	<u>(671,234)</u>
Other Financing Sources (Uses)				
Issuance of General Obligation Bonds	0	3,630,000	0	3,630,000
Premium on Debt Issuance	0	343,304	0	343,304
Payment to Refunded Bond Escrow Agent	0	(3,920,261)	0	(3,920,261)
Transfers In	0	106,093	182,855	288,948
Transfers Out	0	0	(461,363)	(461,363)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>159,136</u>	<u>(278,508)</u>	<u>(119,372)</u>
<i>Change in Fund Balances</i>	(538,669)	31,965	(283,902)	(790,606)
<i>Fund Balances Beginning of Year</i>	<u>1,357,953</u>	<u>1,490,430</u>	<u>222,872</u>	<u>3,071,255</u>
<i>Fund Balances End of Year</i>	<u>\$ 819,284</u>	<u>\$ 1,522,395</u>	<u>\$ (61,030)</u>	<u>\$ 2,280,649</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Route 250 Corridor Safety Fund	Motor Vehicle and Gasoline Tax Construction Fund
Assets				
Equity in Pooled Cash and Investments	\$ 284,553	\$ 115,542	\$ 489,698	\$ 400,000
Fund Balances				
Restricted	0	115,542	489,698	0
Committed	284,553	0	0	400,000
<i>Total Fund Balances (Deficit)</i>	<i>\$ 284,553</i>	<i>\$ 115,542</i>	<i>\$ 489,698</i>	<i>\$ 400,000</i>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 203,928	\$ 300,000	\$ 1,793,721
Fund Balances			
Restricted	203,928	0	809,168
Committed	0	300,000	984,553
<i>Total Fund Balances (Deficit)</i>	\$ 203,928	\$ 300,000	\$ 1,793,721

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Route 250 Corridor Safety Fund	Motor Vehicle and Gasoline Tax Construction Fund
Revenues				
Other	\$ 87,533	\$ 0	\$ 1,988	\$ 0
Expenditures				
Capital Outlay	102,980	16,271	0	200,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,447)	(16,271)	1,988	(200,000)
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
<i>Change in Fund Balances</i>	(15,447)	(16,271)	1,988	(200,000)
<i>Fund Balances Beginning of Year</i>	300,000	131,813	487,710	600,000
<i>Fund Balances End of Year</i>	<u>\$ 284,553</u>	<u>\$ 115,542</u>	<u>\$ 489,698</u>	<u>\$ 400,000</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Other	\$ 0	\$ 0	\$ 89,521
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Capital Outlay	18,005	0	337,256
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(18,005)</u>	<u>0</u>	<u>(247,735)</u>
Other Financing Sources (Uses)			
Transfers In	0	300,000	300,000
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balances</i>	(18,005)	300,000	52,265
<i>Fund Balances Beginning of Year</i>	<u>221,933</u>	<u>0</u>	<u>1,741,456</u>
<i>Fund Balances End of Year</i>	<u>\$ 203,928</u>	<u>\$ 300,000</u>	<u>\$ 1,793,721</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 4,188,471	\$ 4,232,007	\$ 43,536
Permissive Sales Taxes	15,911,577	16,160,267	248,690
Special Assessments	0	8,000	8,000
Charges for Services	5,395,546	5,487,381	91,835
Licenses and Permits	796,000	806,811	10,811
Fines and Forfeitures	350,500	315,339	(35,161)
Intergovernmental	3,050,942	2,995,599	(55,343)
Interest	739,025	1,004,159	265,134
Contributions and Donations	1,130,650	1,565,650	435,000
Other	999,625	991,893	(7,732)
<i>Total Revenues</i>	<u>32,562,336</u>	<u>33,567,106</u>	<u>1,004,770</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	684,322	642,399	41,923
Materials and Supplies	659,292	638,542	20,750
Contractual Services	1,021,375	913,295	108,080
Capital Outlay	279,454	277,069	2,385
Other	1,200	653	547
Total Commissioners	<u>2,645,643</u>	<u>2,471,958</u>	<u>173,685</u>
Finance			
Personal Services	356,061	356,061	0
Materials and Supplies	33,120	24,535	8,585
Contractual Services	261,856	204,330	57,526
Other	50,000	24,209	25,791
Total Finance	<u>701,037</u>	<u>609,135</u>	<u>91,902</u>
Human Resources			
Personal Services	350,486	346,893	3,593
Materials and Supplies	10,201	9,469	732
Contractual Services	14,163	13,274	889
Total Human Resources	<u>374,850</u>	<u>369,636</u>	<u>5,214</u>
Microfilm			
Personal Services	133,954	133,078	876
Materials and Supplies	22,542	21,011	1,531
Contractual Services	100	0	100
Total Microfilm	<u>156,596</u>	<u>154,089</u>	<u>2,507</u>
Information Technology			
Personal Services	416,067	379,477	36,590
Materials and Supplies	82,102	69,946	12,156
Contractual Services	195,281	167,593	27,688
Capital Outlay	144,590	140,788	3,802
Total Information Technology	<u>838,040</u>	<u>757,804</u>	<u>80,236</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, 2017

	Final Budget	Actual	Variance with Budget
Facilities			
Personal Services	1,069,977	1,034,974	35,003
Materials and Supplies	575,399	497,816	77,583
Contractual Services	943,613	845,747	97,866
Capital Outlay	59,998	54,974	5,024
Total Facilities	<u>2,648,987</u>	<u>2,433,511</u>	<u>215,476</u>
Auditor			
Personal Services	594,095	589,529	4,566
Materials and Supplies	34,304	29,157	5,147
Contractual Services	241,564	237,111	4,453
Total Auditor	<u>869,963</u>	<u>855,797</u>	<u>14,166</u>
Board of Revision			
Contractual Services	<u>13,123</u>	<u>12,537</u>	<u>586</u>
Treasurer			
Personal Services	207,248	191,325	15,923
Materials and Supplies	75,390	64,193	11,197
Contractual Services	57,640	54,258	3,382
Total Treasurer	<u>340,278</u>	<u>309,776</u>	<u>30,502</u>
Prosecuting Attorney			
Personal Services	1,351,538	1,335,176	16,362
Materials and Supplies	92,770	90,079	2,691
Contractual Services	14,936	14,515	421
Total Prosecuting Attorney	<u>1,459,244</u>	<u>1,439,770</u>	<u>19,474</u>
Board of Elections			
Personal Services	313,223	311,907	1,316
Materials and Supplies	133,405	112,804	20,601
Contractual Services	67,071	60,866	6,205
Total Board of Elections	<u>513,699</u>	<u>485,577</u>	<u>28,122</u>
Recorder			
Personal Services	292,415	281,978	10,437
Materials and Supplies	18,187	16,408	1,779
Contractual Services	54,724	39,308	15,416
Total Recorder	<u>365,326</u>	<u>337,694</u>	<u>27,632</u>
Miscellaneous			
Personal Services	2,502	2,104	398
Contractual Services	265,875	0	265,875
Capital Outlay	2,000,000	2,380,129	(380,129)
Total Miscellaneous	<u>2,268,377</u>	<u>2,382,233</u>	<u>(113,856)</u>
Total Legislative and Executive	<u>13,195,163</u>	<u>12,619,517</u>	<u>575,646</u> <i>(continued)</i>

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, 2017

	Final Budget	Actual	Variance with Budget
Judicial			
Common Pleas			
Personal Services	1,074,695	1,058,068	16,627
Materials and Supplies	114,563	103,533	11,030
Contractual Services	73,701	62,800	10,901
Total Common Pleas	1,262,959	1,224,401	38,558
Family Court			
Personal Services	2,146,296	2,114,189	32,107
Materials and Supplies	154,029	143,439	10,590
Contractual Services	90,065	72,537	17,528
Total Family Court	2,390,390	2,330,165	60,225
Probate Court			
Personal Services	359,046	346,030	13,016
Materials and Supplies	15,764	7,243	8,521
Contractual Services	49,099	41,161	7,938
Total Probate Court	423,909	394,434	29,475
Clerk of Court			
Personal Services	789,575	782,745	6,830
Materials and Supplies	24,683	23,802	881
Contractual Services	46,924	31,916	15,008
Total Clerk of Court	861,182	838,463	22,719
County Court			
Personal Services	371,122	349,704	21,418
Materials and Supplies	30,270	25,138	5,132
Contractual Services	22,315	20,420	1,895
Total County Court	423,707	395,262	28,445
Huron Municipal Court			
Personal Services	2,743	2,730	13
Contractual Services	67,000	64,838	2,162
Total Huron Municipal Court	69,743	67,568	2,175
Sandusky Municipal Court			
Personal Services	14,299	9,243	5,056
Contractual Services	115,541	115,541	0
Total Sandusky Municipal Court	129,840	124,784	5,056
Vermillion Municipal Court			
Materials and Supplies	797	797	0
Contractual Services	33,206	33,206	0
Total Vermillion Municipal Court	34,003	34,003	0
Adult Probation			
Personal Services	341,107	316,972	24,135
Materials and Supplies	4,889	4,059	830
Contractual Services	3,914	2,086	1,828
Total Adult Probation	349,910	323,117	26,793

(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, 2017

	Final Budget	Actual	Variance with Budget
Public Defender			
Personal Services	658,845	628,502	30,343
Materials and Supplies	17,924	16,794	1,130
Contractual Services	424,878	402,351	22,527
Capital Outlay	13,188	13,188	0
Total Public Defender	<u>1,114,835</u>	<u>1,060,835</u>	<u>54,000</u>
Total Judicial	<u>7,060,478</u>	<u>6,793,032</u>	<u>267,446</u>
Public Safety			
Juvenile Detention Facility			
Personal Services	1,685,861	1,675,034	10,827
Materials and Supplies	139,460	122,227	17,233
Contractual Services	172,375	148,817	23,558
Total Juvenile Detention Facility	<u>1,997,696</u>	<u>1,946,078</u>	<u>51,618</u>
Sheriff			
Personal Services	5,954,725	5,921,416	33,309
Materials and Supplies	853,329	850,605	2,724
Contractual Services	438,788	430,589	8,199
Capital Outlay	157,476	147,388	10,088
Other	14,000	14,000	0
Total Sheriff	<u>7,418,318</u>	<u>7,363,998</u>	<u>54,320</u>
Coroner			
Personal Services	92,042	87,401	4,641
Materials and Supplies	3,994	3,027	967
Contractual Services	155,959	154,966	993
Total Coroner	<u>251,995</u>	<u>245,394</u>	<u>6,601</u>
Total Public Safety	<u>9,668,009</u>	<u>9,555,470</u>	<u>112,539</u>
Public Works			
Tax Map			
Personal Services	73,033	72,888	145
Contractual Services	1,244	1,182	62
Total Public Works	<u>74,277</u>	<u>74,070</u>	<u>207</u>
Health			
Humane Agent			
Personal Services	3,520	3,520	0
Materials and Supplies	507	495	12
Total Health	<u>4,027</u>	<u>4,015</u>	<u>12</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, 2017

	Final Budget	Actual	Variance with Budget
Human Services			
Veteran Services			
Personal Services	247,857	231,668	16,189
Materials and Supplies	440,608	292,424	148,184
Contractual Services	325,429	38,538	286,891
Capital Outlay	27,556	27,556	0
Other	1,041,450	590,186	451,264
Total Veteran Services	<u>1,041,450</u>	<u>590,186</u>	<u>451,264</u>
 Total Human Services	 <u>1,041,450</u>	 <u>590,186</u>	 <u>451,264</u>
 Capital Outlay			
Capital Improvements			
Capital Outlay	607,789	548,467	59,322
Total Capital Outlay	<u>607,789</u>	<u>548,467</u>	<u>59,322</u>
 Debt Service:			
Principal Retirement	484,909	484,909	0
Interest and Fiscal Charges	651,586	651,586	0
Total Debt Service	<u>1,136,495</u>	<u>1,136,495</u>	<u>0</u>
 <i>Total Expenditures</i>	 <u>32,787,688</u>	 <u>31,321,252</u>	 <u>1,466,436</u>
 <i>Excess of Revenues Over (Under) Expenditures</i>	 <u>(225,352)</u>	 <u>2,245,854</u>	 <u>2,471,206</u>
 Other Financing Sources (Uses)			
Proceeds from Sale of Assets	34,700	27,389	(7,311)
Other Financing Sources	66,298	0	(66,298)
Advances In	797,081	597,081	(200,000)
Transfers In	124,645	124,645	0
Transfers Out	(3,546,620)	(2,545,393)	1,001,227
 <i>Total Other Financing Sources (Uses)</i>	 <u>(2,523,896)</u>	 <u>(1,796,278)</u>	 <u>727,618</u>
 <i>Change in Fund Balance</i>	 <u>(2,749,248)</u>	 <u>449,576</u>	 <u>3,198,824</u>
 <i>Fund Balance (Deficit) Beginning of Year</i>	 <u>13,196,264</u>	 <u>13,196,264</u>	 <u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>1,108,798</u>	<u>1,108,798</u>	<u>0</u>
 <i>Fund Balance (Deficit) End of Year</i>	 <u><u>\$ 11,555,814</u></u>	 <u><u>\$ 14,754,638</u></u>	 <u><u>\$ 3,198,824</u></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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 430,000	\$ 425,254	\$ (4,746)
Other	0	259	259
<i>Total Revenues</i>	<u>430,000</u>	<u>425,513</u>	<u>(4,487)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	299,895	287,510	12,385
Materials and Supplies	27,033	19,833	7,200
Contractual Services	<u>20,307</u>	<u>15,118</u>	<u>5,189</u>
<i>Total Expenditures</i>	<u>347,235</u>	<u>322,461</u>	<u>24,774</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>82,765</u>	<u>103,052</u>	<u>20,287</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(124,645)</u>	<u>(124,645)</u>	<u>0</u>
<i>Change in Fund Balance</i>	(41,880)	(21,593)	20,287
<i>Fund Balance (Deficit) Beginning of Year</i>	241,790	241,790	0
Prior Year Encumbrances Appropriated	<u>12,840</u>	<u>12,840</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 212,750</u>	<u>\$ 233,037</u>	<u>\$ 20,287</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 5,935,800	\$ 6,052,252	\$ 116,452
Charges for Services	96,057	69,186	(26,871)
Intergovernmental	2,047,724	1,895,764	(151,960)
Interest	70	1,795	1,725
Other	57,661	202,048	144,387
<i>Total Revenues</i>	<u>8,137,312</u>	<u>8,221,045</u>	<u>83,733</u>
Expenditures			
Current:			
Health			
Developmental Disabilities			
Personal Services	4,195,847	3,320,665	875,182
Materials and Supplies	482,474	350,347	132,127
Contractual Services	2,130,247	1,411,066	719,181
Capital Outlay	356,223	181,664	174,559
Other	49,000	588	48,412
Total Developmental Disabilities	<u>7,213,791</u>	<u>5,264,330</u>	<u>1,949,461</u>
Residential and Individual Support			
Personal Services	70,117	65,501	4,616
Materials and Supplies	16,140	6,316	9,824
Contractual Services	1,977,432	1,475,196	502,236
Total Residential and Individual Support	<u>2,063,689</u>	<u>1,547,013</u>	<u>516,676</u>
Help Me Grow			
Personal Services	299,752	250,204	49,548
Materials and Supplies	39,205	18,524	20,681
Contractual Services	20,959	13,499	7,460
Total Help Me Grow	<u>359,916</u>	<u>282,227</u>	<u>77,689</u>
Family Resource Services			
Contractual Services	2,758,079	1,712,081	1,045,998
Donations			
Materials and Supplies	50,225	8,306	41,919
<i>Total Expenditures</i>	<u>12,445,700</u>	<u>8,813,957</u>	<u>3,631,743</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,308,388)</u>	<u>(592,912)</u>	<u>3,715,476</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,500	7,281	4,781
Transfers In	90,000	0	(90,000)
<i>Total Other Financing Sources (Uses)</i>	<u>92,500</u>	<u>7,281</u>	<u>(85,219)</u>
<i>Change in Fund Balance</i>	<u>(4,215,888)</u>	<u>(585,631)</u>	<u>3,630,257</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	4,176,696	4,176,696	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,340,085</u>	<u>1,340,085</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,300,893</u>	<u>\$ 4,931,150</u>	<u>\$ 3,630,257</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 200,478	\$ 205,401	\$ 4,923
Other	0	165	165
<i>Total Revenues</i>	<u>200,478</u>	<u>205,566</u>	<u>5,088</u>
Expenditures			
Current:			
Public Works			
Personal Services	76,962	75,275	1,687
Materials and Supplies	5,130	2,840	2,290
Contractual Services	160,762	148,758	12,004
<i>Total Expenditures</i>	<u>242,854</u>	<u>226,873</u>	<u>15,981</u>
<i>Change in Fund Balance</i>	(42,376)	(21,307)	21,069
<i>Fund Balance (Deficit) Beginning of Year</i>	359,256	359,256	0
Prior Year Encumbrances Appropriated	<u>3,392</u>	<u>3,392</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 320,272</u>	<u>\$ 341,341</u>	<u>\$ 21,069</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 121,500	\$ 49,107	\$ (72,393)
Intergovernmental	4,925,000	4,233,984	(691,016)
<i>Total Revenues</i>	<u>5,046,500</u>	<u>4,283,091</u>	<u>(763,409)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Personal Services	4,354,229	4,217,419	136,810
Materials and Supplies	63,546	56,581	6,965
Contractual Services	2,062,491	1,809,818	252,673
Total Public Assistance	<u>6,480,266</u>	<u>6,083,818</u>	<u>396,448</u>
Workforce Investment Act			
Materials and Supplies	17,900	10,019	7,881
Contractual Services	350,903	265,566	85,337
Total Workforce Investment Act	<u>368,803</u>	<u>275,585</u>	<u>93,218</u>
<i>Total Expenditures</i>	<u>6,849,069</u>	<u>6,359,403</u>	<u>489,666</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,802,569)</u>	<u>(2,076,312)</u>	<u>(273,743)</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	1,500	1,044	(456)
Advances Out	(4,004)	(4,004)	0
Transfers In	1,550,022	1,327,059	(222,963)
Transfers Out	(224,306)	(29,424)	194,882
<i>Total Other Financing Sources (Uses)</i>	<u>1,323,212</u>	<u>1,294,675</u>	<u>(28,537)</u>
<i>Change in Fund Balance</i>	<u>(479,357)</u>	<u>(781,637)</u>	<u>(302,280)</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	804,597	804,597	0
Prior Year Encumbrances Appropriated	<u>315,474</u>	<u>315,474</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 640,714</u>	<u>\$ 338,434</u>	<u>\$ (302,280)</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 28,000	\$ 29,649	\$ 1,649
Intergovernmental	1,580,000	1,479,898	(100,102)
Other	92,000	54,922	(37,078)
<i>Total Revenues</i>	<u>1,700,000</u>	<u>1,564,469</u>	<u>(135,531)</u>
Expenditures			
Current:			
Human Services			
Children's Services			
Materials and Supplies	22,250	19,971	2,279
Contractual Services	2,841,949	2,404,819	437,130
Total Children's Services	<u>2,864,199</u>	<u>2,424,790</u>	<u>439,409</u>
Title IV-E			
Materials and Supplies	6,000	260	5,740
Contractual Services	45,050	2,923	42,127
Total Title IV-E	<u>51,050</u>	<u>3,183</u>	<u>47,867</u>
<i>Total Expenditures</i>	<u>2,915,249</u>	<u>2,427,973</u>	<u>487,276</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,215,249)</u>	<u>(863,504)</u>	<u>351,745</u>
Other Financing Sources (Uses)			
Transfers In	1,838,000	1,838,000	0
Transfers Out	(883,294)	(883,294)	0
<i>Total Other Financing Sources (Uses)</i>	<u>954,706</u>	<u>954,706</u>	<u>0</u>
<i>Change in Fund Balance</i>	(260,543)	91,202	351,745
<i>Fund Balance (Deficit) Beginning of Year</i>	141,172	141,172	0
Prior Year Encumbrances Appropriated	<u>266,443</u>	<u>266,443</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 147,072</u>	<u>\$ 498,817</u>	<u>\$ 351,745</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 363,700	\$ 288,684	\$ (75,016)
Intergovernmental	1,179,000	1,146,677	(32,323)
<i>Total Revenues</i>	<u>1,542,700</u>	<u>1,435,361</u>	<u>(107,339)</u>
Expenditures			
Current:			
Human Services			
CSEA			
Personal Services	1,070,763	1,040,439	30,324
Materials and Supplies	1,200	731	469
Contractual Services	319,263	314,803	4,460
Total CSEA	<u>1,391,226</u>	<u>1,355,973</u>	<u>35,253</u>
Child Support - Juvenile Court			
Materials and Supplies	7,066	2,279	4,787
Contractual Services	30,000	0	30,000
Total Child Support - Juvenile Court	<u>37,066</u>	<u>2,279</u>	<u>34,787</u>
<i>Total Expenditures</i>	<u>1,428,292</u>	<u>1,358,252</u>	<u>70,040</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>114,408</u>	<u>77,109</u>	<u>(37,299)</u>
Other Financing Sources (Uses)			
Transfers In	50,000	29,425	(20,575)
Transfers Out	(259,000)	(193,049)	65,951
<i>Total Other Financing Sources (Uses)</i>	<u>(209,000)</u>	<u>(163,624)</u>	<u>45,376</u>
<i>Change in Fund Balance</i>	(94,592)	(86,515)	8,077
<i>Fund Balance (Deficit) Beginning of Year</i>	1,026,664	1,026,664	0
Prior Year Encumbrances Appropriated	<u>51,329</u>	<u>51,329</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 983,401</u>	<u>\$ 991,478</u>	<u>\$ 8,077</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,000	\$ 8,252	\$ (1,748)
Licenses and Permits	290,000	288,440	(1,560)
Fines and Forfeitures	1,200	782	(418)
Intergovernmental	14,850	12,350	(2,500)
Other	6,000	4,347	(1,653)
<i>Total Revenues</i>	<u>322,050</u>	<u>314,171</u>	<u>(7,879)</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Personal Services	250,357	241,558	8,799
Materials and Supplies	24,270	17,223	7,047
Contractual Services	45,800	33,498	12,302
Capital Outlay	29,990	25,161	4,829
Total Health	<u>350,417</u>	<u>317,440</u>	<u>32,977</u>
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	25,477	25,477	0
Total Debt Service	<u>60,477</u>	<u>60,477</u>	<u>0</u>
<i>Total Expenditures</i>	<u>410,894</u>	<u>377,917</u>	<u>32,977</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(88,844)</u>	<u>(63,746)</u>	<u>25,098</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	0	3,970	3,970
Issuance of General Obligation Bonds	395,000	395,000	0
Premium on Debt Issuance	37,357	37,357	0
Payment to Refunded Bond Escrow Agent	(427,208)	(427,208)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,149</u>	<u>9,119</u>	<u>3,970</u>
<i>Change in Fund Balance</i>	(83,695)	(54,627)	29,068
<i>Fund Balance (Deficit) Beginning of Year</i>	183,213	183,213	0
Prior Year Encumbrances Appropriated	37,610	37,610	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 137,128</u>	<u>\$ 166,196</u>	<u>\$ 29,068</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 1,517,090	\$ 1,520,437	\$ 3,347
Other	47,000	63,884	16,884
<i>Total Revenues</i>	<u>1,564,090</u>	<u>1,584,321</u>	<u>20,231</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	819,522	811,719	7,803
Materials and Supplies	117,978	101,688	16,290
Contractual Services	898,919	879,608	19,311
Capital Outlay	33,000	15,000	18,000
<i>Total Expenditures</i>	<u>1,869,419</u>	<u>1,808,015</u>	<u>61,404</u>
<i>Change in Fund Balance</i>	(305,329)	(223,694)	81,635
<i>Fund Balance (Deficit) Beginning of Year</i>	323,151	323,151	0
Prior Year Encumbrances Appropriated	<u>294,254</u>	<u>294,254</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 312,076</u>	<u>\$ 393,711</u>	<u>\$ 81,635</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 88,500	\$ 27,279	\$ (61,221)
Licenses and Permits	30,000	30,856	856
Fines and Forfeitures	60,000	54,263	(5,737)
Intergovernmental	5,470,000	4,891,395	(578,605)
Interest	15,000	27,252	12,252
Other	66,353	119,771	53,418
<i>Total Revenues</i>	<u>5,729,853</u>	<u>5,150,816</u>	<u>(579,037)</u>
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,395,613	2,182,083	213,530
Materials and Supplies	1,091,892	775,490	316,402
Contractual Services	1,495,301	1,215,949	279,352
Capital Outlay	1,584,776	1,481,143	103,633
<i>Total Expenditures</i>	<u>6,567,582</u>	<u>5,654,665</u>	<u>912,917</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(837,729)</u>	<u>(503,849)</u>	<u>333,880</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	8,678	6,363	(2,315)
<i>Change in Fund Balance</i>	(829,051)	(497,486)	331,565
<i>Fund Balance (Deficit) Beginning of Year</i>	1,145,272	1,145,272	0
Prior Year Encumbrances Appropriated	332,262	332,262	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 648,483</u>	<u>\$ 980,048</u>	<u>\$ 331,565</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 277,181	\$ 283,204	\$ 6,023
Other	59,316	87,658	28,342
<i>Total Revenues</i>	<u>336,497</u>	<u>370,862</u>	<u>34,365</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	89,649	86,523	3,126
Materials and Supplies	91,678	64,282	27,396
Contractual Services	2,500	0	2,500
Total Treasurer	<u>183,827</u>	<u>150,805</u>	<u>33,022</u>
Prosecuting Attorney			
Personal Services	180,467	173,223	7,244
Materials and Supplies	27,000	27,000	0
Total Prosecuting Attorney	<u>207,467</u>	<u>200,223</u>	<u>7,244</u>
<i>Total Expenditures</i>	<u>391,294</u>	<u>351,028</u>	<u>40,266</u>
<i>Change in Fund Balance</i>	(54,797)	19,834	74,631
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>267,159</u>	<u>267,159</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 212,362</u>	<u>\$ 286,993</u>	<u>\$ 74,631</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Neighborhood Initiative Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 32,600	\$ 0	\$ (32,600)
<i>Change in Fund Balance</i>	32,600	0	(32,600)
<i>Fund Balance (Deficit) Beginning of Year</i>	(32,600)	(32,600)	0
Prior Year Encumbrances Appropriated	32,600	32,600	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 32,600	\$ 0	\$ (32,600)

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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 810,000	\$ 415,337	\$ (394,663)
Other	79,900	0	(79,900)
<i>Total Revenues</i>	<u>889,900</u>	<u>415,337</u>	<u>(474,563)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Community Development Block Grant			
Other	1,575	1,575	0
Economic Development			
Community Development Block Grant			
Materials and Supplies	4,870	2,910	1,960
Contractual Services	766,778	365,964	400,814
Other	48,378	31,528	16,850
Total Economic Development	<u>820,026</u>	<u>400,402</u>	<u>419,624</u>
<i>Total Expenditures</i>	<u>821,601</u>	<u>401,977</u>	<u>419,624</u>
<i>Change in Fund Balance</i>	68,299	13,360	(54,939)
<i>Fund Balance (Deficit) Beginning of Year</i>	(309,411)	(309,411)	0
Prior Year Encumbrances Appropriated	<u>241,112</u>	<u>241,112</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ (54,939)</u>	<u>\$ (54,939)</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 469,898	\$ 433,201	\$ (36,697)
Interest	500	1,440	940
Other	29,200	2,339	(26,861)
	<hr/>	<hr/>	<hr/>
<i>Total Revenues</i>	499,598	436,980	(62,618)
	<hr/>	<hr/>	<hr/>
Expenditures			
Current:			
Economic Development			
Community Housing Improvement Program			
Materials and Supplies	1,000	84	916
Contractual Services	235,819	135,833	99,986
Other	43,774	9,441	34,333
	<hr/>	<hr/>	<hr/>
<i>Total Expenditures</i>	280,593	145,358	135,235
	<hr/>	<hr/>	<hr/>
<i>Change in Fund Balance</i>	219,005	291,622	72,617
	<hr/>	<hr/>	<hr/>
<i>Fund Balance (Deficit) Beginning of Year</i>	(233,571)	(233,571)	0
Prior Year Encumbrances Appropriated	66,518	66,518	0
	<hr/>	<hr/>	<hr/>
<i>Fund Balance (Deficit) End of Year</i>	\$ 51,952	\$ 124,569	\$ 72,617
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 7,000	\$ 8,146	\$ 1,146
Expenditures			
Current:			
Economic Development			
Tax Abatements			
Other	<u>7,000</u>	<u>3,429</u>	<u>3,571</u>
<i>Change in Fund Balance</i>	0	4,717	4,717
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>8,619</u>	<u>8,619</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 8,619</u></u>	<u><u>\$ 13,336</u></u>	<u><u>\$ 4,717</u></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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 49,300	\$ 60,492	\$ 11,192
Expenditures			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	23,000	11,051	11,949
Contractual Services	72,500	65,476	7,024
<i>Total Expenditures</i>	<u>95,500</u>	<u>76,527</u>	<u>18,973</u>
<i>Change in Fund Balance</i>	(46,200)	(16,035)	30,165
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>108,232</u>	<u>108,232</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 62,032</u></u>	<u><u>\$ 92,197</u></u>	<u><u>\$ 30,165</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, 2017

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 150,166	\$ 122,750	\$ (27,416)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	165,781	151,599	14,182
Materials and Supplies	11,210	6,252	4,958
Contractual Services	20,591	4,968	15,623
Total Judicial	<u>197,582</u>	<u>162,819</u>	<u>34,763</u>
Debt Service:			
Interest and Fiscal Charges	<u>229</u>	<u>0</u>	<u>229</u>
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>197,811</u>	<u>162,819</u>	<u>34,992</u>
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(47,645)</u>	<u>(40,069)</u>	<u>7,576</u>
	<u> </u>	<u> </u>	<u> </u>
Other Financing Sources (Uses)			
Advances Out	<u>(19,834)</u>	<u>0</u>	<u>19,834</u>
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	<u>(67,479)</u>	<u>(40,069)</u>	<u>27,410</u>
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>144,970</u>	<u>144,970</u>	<u>0</u>
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 77,491</u>	<u>\$ 104,901</u>	<u>\$ 27,410</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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Fines and Forfeitures	\$ 0	\$ 510	\$ 510
Intergovernmental	<u>842,100</u>	<u>795,447</u>	<u>(46,653)</u>
<i>Total Revenues</i>	<u>842,100</u>	<u>795,957</u>	<u>(46,143)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	416,708	320,591	96,117
Materials and Supplies	53,695	26,395	27,300
Contractual Services	627,540	522,513	105,027
Capital Outlay	<u>24,500</u>	<u>22,900</u>	<u>1,600</u>
<i>Total Expenditures</i>	<u>1,122,443</u>	<u>892,399</u>	<u>230,044</u>
<i>Change in Fund Balance</i>	(280,343)	(96,442)	183,901
<i>Fund Balance (Deficit) Beginning of Year</i>	514,990	514,990	0
Prior Year Encumbrances Appropriated	<u>49,848</u>	<u>49,848</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 284,495</u>	<u>\$ 468,396</u>	<u>\$ 183,901</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 3,000	\$ 3,760	\$ 760
Intergovernmental	2,050,000	1,612,617	(437,383)
Other	55,000	45,707	(9,293)
	<u>2,108,000</u>	<u>1,662,084</u>	<u>(445,916)</u>
<i>Total Revenues</i>			
Expenditures			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	1,432,453	1,415,009	17,444
Materials and Supplies	182,888	127,825	55,063
Contractual Services	239,328	187,175	52,153
Capital Outlay	393,400	206,015	187,385
	<u>2,248,069</u>	<u>1,936,024</u>	<u>312,045</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(140,069)</u>	<u>(273,940)</u>	<u>(133,871)</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	100	0	(100)
	<u>(139,969)</u>	<u>(273,940)</u>	<u>(133,971)</u>
<i>Change in Fund Balance</i>			
<i>Fund Balance (Deficit) Beginning of Year</i>	189,225	189,225	0
<i>Prior Year Encumbrances Appropriated</i>	28,648	28,648	0
	<u>77,904</u>	<u>(56,067)</u>	<u>(133,971)</u>
<i>Fund Balance (Deficit) End of Year</i>			

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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 18,000	\$ 22,843	\$ 4,843
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	22,000	21,277	723
<i>Change in Fund Balance</i>	(4,000)	1,566	5,566
<i>Fund Balance (Deficit) Beginning of Year</i>	4,159	4,159	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 159</u>	<u>\$ 5,725</u>	<u>\$ 5,566</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 500	\$ 411	\$ (89)
Expenditures			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Materials and Supplies	500	500	0
<i>Change in Fund Balance</i>	0	(89)	(89)
<i>Fund Balance (Deficit) Beginning of Year</i>	7,130	7,130	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 7,130	\$ 7,041	\$ (89)

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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 156,000	\$ 143,987	\$ (12,013)
Other	0	272	272
	<hr/>	<hr/>	<hr/>
<i>Total Revenues</i>	156,000	144,259	(11,741)
	<hr/>	<hr/>	<hr/>
Expenditures			
Current:			
General Government:			
Judicial			
Municipal Court Special Projects			
Personal Services	40,455	41,724	(1,269)
Materials and Supplies	5,725	5,473	252
Contractual Services	20,000	19,789	211
Capital Outlay	20,735	14,657	6,078
	<hr/>	<hr/>	<hr/>
<i>Total Expenditures</i>	86,915	81,643	5,272
	<hr/>	<hr/>	<hr/>
<i>Change in Fund Balance</i>	69,085	62,616	(6,469)
	<hr/>	<hr/>	<hr/>
<i>Fund Balance (Deficit) Beginning of Year</i>	511,517	511,517	0
Prior Year Encumbrances Appropriated	21,460	21,460	0
	<hr/>	<hr/>	<hr/>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 602,062</u>	<u>\$ 595,593</u>	<u>\$ (6,469)</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 16,000	\$ 46,284	\$ 30,284
Expenditures			
Current:			
General Government:			
Judicial			
County Court			
Contractual Services	18,174	14,169	4,005
<i>Change in Fund Balance</i>	(2,174)	32,115	34,289
<i>Fund Balance (Deficit) Beginning of Year</i>	49,835	49,835	0
Prior Year Encumbrances Appropriated	2,174	2,174	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 49,835</u>	<u>\$ 84,124</u>	<u>\$ 34,289</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 0	\$ 18,112	\$ 18,112
Fines and Forfeitures	0	6,781	6,781
<i>Total Revenues</i>	<u>0</u>	<u>24,893</u>	<u>24,893</u>
<i>Change in Fund Balance</i>	0	24,893	24,893
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>207,694</u>	<u>207,694</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 207,694</u>	<u>\$ 232,587</u>	<u>\$ 24,893</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Other	\$ 5,000	\$ 0	\$ (5,000)
Expenditures			
Current:			
General Government:			
Judicial			
Juvenile Court			
Materials and Supplies	12,300	2,437	9,863
<i>Change in Fund Balance</i>	(7,300)	(2,437)	4,863
<i>Fund Balance (Deficit) Beginning of Year</i>	7,626	7,626	0
Prior Year Encumbrances Appropriated	300	300	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 626	\$ 5,489	\$ 4,863

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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Licenses and Permits	\$ 100,000	\$ 122,603	\$ 22,603
Expenditures			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	77,040	66,810	10,230
Materials and Supplies	18,042	16,889	1,153
Contractual Services	66,500	58,998	7,502
Capital Outlay	0	150	(150)
<i>Total Expenditures</i>	<u>161,582</u>	<u>142,847</u>	<u>18,735</u>
<i>Change in Fund Balance</i>	(61,582)	(20,244)	41,338
<i>Fund Balance (Deficit) Beginning of Year</i>	78,191	78,191	0
Prior Year Encumbrances Appropriated	<u>12,775</u>	<u>12,775</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 29,384</u>	<u>\$ 70,722</u>	<u>\$ 41,338</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	\$ 1,335,769	\$ 1,267,168	\$ (68,601)
Expenditures			
Current:			
Public Safety			
School Resource Officer			
Personal Services	1,323,270	1,238,873	84,397
Capital Outlay	<u>109,500</u>	<u>108,500</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>1,432,770</u>	<u>1,347,373</u>	<u>85,397</u>
<i>Change in Fund Balance</i>	(97,001)	(80,205)	16,796
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>199,848</u>	<u>199,848</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 102,847</u></u>	<u><u>\$ 119,643</u></u>	<u><u>\$ 16,796</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 50,000	\$ 11,498	\$ (38,502)
Expenditures			
Current:			
Public Safety			
Drug Task Force			
Personal Services	48,336	48,490	(154)
<i>Change in Fund Balance</i>	1,664	(36,992)	(38,656)
<i>Fund Balance (Deficit) Beginning of Year</i>	46,333	46,333	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 47,997	\$ 9,341	\$ (38,656)

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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 76,299	\$ 24,278	\$ (52,021)
Expenditures			
Current:			
Public Safety			
Highway Safety			
Personal Services	69,826	23,062	46,764
Materials and Supplies	1,274	81	1,193
<i>Total Expenditures</i>	<u>71,100</u>	<u>23,143</u>	<u>47,957</u>
<i>Change in Fund Balance</i>	5,199	1,135	(4,064)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(3,757)</u>	<u>(3,757)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 1,442</u></u>	<u><u>\$ (2,622)</u></u>	<u><u>\$ (4,064)</u></u>

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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 30,748	\$ 33,211	\$ 2,463
Intergovernmental	1,443,743	569,236	(874,507)
<i>Total Revenues</i>	<u>1,474,491</u>	<u>602,447</u>	<u>(872,044)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	709,806	605,498	104,308
Materials and Supplies	137,959	78,116	59,843
Contractual Services	360,870	319,916	40,954
Capital Outlay	23,006	20,704	2,302
Other	25,661	14,914	10,747
<i>Total Expenditures</i>	<u>1,257,302</u>	<u>1,039,148</u>	<u>218,154</u>
<i>Change in Fund Balance</i>	217,189	(436,701)	(653,890)
<i>Fund Balance (Deficit) Beginning of Year</i>	584,558	584,558	0
Prior Year Encumbrances Appropriated	87,131	87,131	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 888,878</u>	<u>\$ 234,988</u>	<u>\$ (653,890)</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 22,884	\$ 17,731	\$ (5,153)
Expenditures			
Current:			
Public Safety			
Drug Enforcement			
Contractual Services	48,945	48,940	5
<i>Change in Fund Balance</i>	(26,061)	(31,209)	(5,148)
<i>Fund Balance (Deficit) Beginning of Year</i>	67,955	67,955	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 41,894	\$ 36,746	\$ (5,148)

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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 26,000	\$ 26,000	\$ 0
Intergovernmental	370,998	190,802	(180,196)
Other	14,001	9,426	(4,575)
<i>Total Revenues</i>	<u>410,999</u>	<u>226,228</u>	<u>(184,771)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management Agency			
Personal Services	259,188	178,828	80,360
Materials and Supplies	64,199	21,991	42,208
Contractual Services	165,701	107,037	58,664
Capital Outlay	884	271	613
<i>Total Expenditures</i>	<u>489,972</u>	<u>308,127</u>	<u>181,845</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(78,973)</u>	<u>(81,899)</u>	<u>(2,926)</u>
Other Financing Sources (Uses)			
Transfers In	24,665	24,665	0
<i>Change in Fund Balance</i>	(54,308)	(57,234)	(2,926)
<i>Fund Balance (Deficit) Beginning of Year</i>	220,110	220,110	0
Prior Year Encumbrances Appropriated	75,014	75,014	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 240,816</u>	<u>\$ 237,890</u>	<u>\$ (2,926)</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, 2017

	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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ 5,361	\$ 7,056	\$ 1,695
Other	27,197	27,197	0
<i>Total Revenues</i>	<u>32,558</u>	<u>34,253</u>	<u>1,695</u>
Expenditures			
Current:			
Economic Development			
Development Rotary			
Contractual Services	32	32	0
Other	3,223	0	3,223
<i>Total Expenditures</i>	<u>3,255</u>	<u>32</u>	<u>3,223</u>
<i>Change in Fund Balance</i>	29,303	34,221	4,918
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>203,332</u>	<u>203,332</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 232,635</u>	<u>\$ 237,553</u>	<u>\$ 4,918</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 412,835	\$ 286,540	\$ (126,295)
Other	50,000	18,661	(31,339)
<i>Total Revenues</i>	<u>462,835</u>	<u>305,201</u>	<u>(157,634)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	345,798	221,849	123,949
Materials and Supplies	11,741	8,642	3,099
Contractual Services	81,460	67,213	14,247
<i>Total Expenditures</i>	<u>438,999</u>	<u>297,704</u>	<u>141,295</u>
<i>Change in Fund Balance</i>	23,836	7,497	(16,339)
<i>Fund Balance (Deficit) Beginning of Year</i>	(20,991)	(20,991)	0
Prior Year Encumbrances Appropriated	<u>12,062</u>	<u>12,062</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 14,907</u>	<u>\$ (1,432)</u>	<u>\$ (16,339)</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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Other Local Taxes	\$ 4,869,350	\$ 4,233,790	\$ (635,560)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Visitor and Convention Bureau			
Contractual Services	2,055,000	2,005,000	50,000
Materials and Supplies	<u>3,214,180</u>	<u>2,819,594</u>	<u>394,586</u>
<i>Total Expenditures</i>	<u>5,269,180</u>	<u>4,824,594</u>	<u>444,586</u>
<i>Change in Fund Balance</i>	(399,830)	(590,804)	(190,974)
<i>Fund Balance (Deficit) Beginning of Year</i>	1,497,139	1,497,139	0
Prior Year Encumbrances Appropriated	<u>149,830</u>	<u>149,830</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 1,247,139</u></u>	<u><u>\$ 1,056,165</u></u>	<u><u>\$ (190,974)</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 952,877	\$ 902,793	\$ (50,084)
Intergovernmental	131,800	120,293	(11,507)
Other	814	208	(606)
<i>Total Revenues</i>	<u>1,085,491</u>	<u>1,023,294</u>	<u>(62,197)</u>
Expenditures			
Current:			
Health			
Senior Citizens			
Materials and Supplies	1,085,481	1,085,481	0
<i>Change in Fund Balance</i>	10	(62,187)	(62,197)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>62,428</u>	<u>62,428</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 62,438</u></u>	<u><u>\$ 241</u></u>	<u><u>\$ (62,197)</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste District Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 693,773	\$ 485,156	\$ (208,617)
Intergovernmental	240,559	120,280	(120,279)
Other	4,000	705	(3,295)
	<u>938,332</u>	<u>606,141</u>	<u>(332,191)</u>
<i>Total Revenues</i>			
Expenditures			
Current:			
Public Works			
Solid Waste District			
Personal Services	116,928	116,928	0
Materials and Supplies	306,086	20,564	285,522
Contractual Services	341,093	240,601	100,492
	<u>764,107</u>	<u>378,093</u>	<u>386,014</u>
<i>Total Expenditures</i>			
<i>Change in Fund Balance</i>	174,225	228,048	53,823
<i>Fund Balance (Deficit) Beginning of Year</i>	1,409,742	1,409,742	0
<i>Prior Year Encumbrances Appropriated</i>	<u>63,804</u>	<u>63,804</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,647,771</u>	<u>\$ 1,701,594</u>	<u>\$ 53,823</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 245,000	\$ 207,839	\$ (37,161)
Fines and Forfeitures	40,000	75,102	35,102
Other	25,000	15,915	(9,085)
<i>Total Revenues</i>	<u>310,000</u>	<u>298,856</u>	<u>(11,144)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	63,567	64,021	(454)
Materials and Supplies	252,430	233,774	18,656
Contractual Services	11,189	8,173	3,016
<i>Total Expenditures</i>	<u>327,186</u>	<u>305,968</u>	<u>21,218</u>
<i>Change in Fund Balance</i>	(17,186)	(7,112)	10,074
<i>Fund Balance (Deficit) Beginning of Year</i>	364,789	364,789	0
Prior Year Encumbrances Appropriated	<u>20,298</u>	<u>20,298</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 367,901</u>	<u>\$ 377,975</u>	<u>\$ 10,074</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 0	\$ 4,584	\$ 4,584
<i>Change in Fund Balance</i>	0	4,584	4,584
<i>Fund Balance (Deficit) Beginning of Year</i>	51,486	51,486	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 51,486	\$ 56,070	\$ 4,584

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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Intergovernmental	\$ 192,184	\$ 216,719	\$ 24,535
Expenditures			
Current:			
Public Safety			
911 Services			
Personal Services	50,977	49,031	1,946
Materials and Supplies	48,210	44,906	3,304
Contractual Services	<u>105,605</u>	<u>93,985</u>	<u>11,620</u>
<i>Total Expenditures</i>	<u>204,792</u>	<u>187,922</u>	<u>16,870</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,608)</u>	<u>28,797</u>	<u>41,405</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	<u>0</u>	<u>53</u>	<u>53</u>
<i>Change in Fund Balance</i>	(12,608)	28,850	41,458
<i>Fund Balance (Deficit) Beginning of Year</i>	749,711	749,711	0
Prior Year Encumbrances Appropriated	<u>12,900</u>	<u>12,900</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 750,003</u></u>	<u><u>\$ 791,461</u></u>	<u><u>\$ 41,458</u></u>

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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 427,403	\$ 0	\$ (427,403)
Expenditures			
Capital Outlay	427,403	425,687	1,716
<i>Change in Fund Balance</i>	0	(425,687)	(425,687)
<i>Fund Balance (Deficit) Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ (425,687)	\$ (425,687)

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, 2017

	Final Budget	Actual	Variance with Budget
Expenditures			
Debt Service:			
Principal Retirement	\$ 496,157	\$ 496,157	\$ 0
Interest and Fiscal Charges	42,512	42,512	0
<i>Total Expenditures</i>	<u>538,669</u>	<u>538,669</u>	<u>0</u>
<i>Change in Fund Balance</i>	(538,669)	(538,669)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,357,953</u>	<u>1,357,953</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 819,284</u></u>	<u><u>\$ 819,284</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Payment in Lieu of Taxes	\$ 2,155,834	\$ 1,809,838	\$ (345,996)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	39,147	26,978	12,169
Contractual Services	2,535	500	2,035
Intergovernmental	637,600	593,396	44,204
Total General Government	679,282	620,874	58,408
Debt Service:			
Principal Retirement	834,917	831,259	3,658
Interest and Fiscal Charges	484,876	484,876	0
Total Debt Service	1,319,793	1,316,135	3,658
<i>Total Expenditures</i>	1,999,075	1,937,009	62,066
<i>Excess of Revenues Over (Under) Expenditures</i>	156,759	(127,171)	(283,930)
Other Financing Sources (Uses)			
Issuance of General Obligation Bonds	3,630,000	3,630,000	0
Premium on Debt Issuance	343,304	343,304	0
Payment to Refunded Bond Escrow Agent	(3,920,261)	(3,920,261)	0
Transfers In	107,318	106,093	(1,225)
<i>Total Other Financing Sources (Uses)</i>	160,361	159,136	(1,225)
<i>Change in Fund Balance</i>	317,120	31,965	(285,155)
<i>Fund Balance (Deficit) Beginning of Year</i>	1,488,896	1,488,896	0
Prior Year Encumbrances Appropriated	1,535	1,535	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 1,807,551	\$ 1,522,396	\$ (285,155)

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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 31,642	\$ 31,642	\$ 0
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	220	220	0
Debt Service:			
Principal Retirement	108,058	108,058	0
Interest and Fiscal Charges	17,808	17,808	0
Total Debt Service	125,866	125,866	0
<i>Total Expenditures</i>	126,086	126,086	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(94,444)	(94,444)	0
Other Financing Sources (Uses)			
Payment to Refunded Bond Escrow Agent	(372,313)	(372,313)	0
Advances Out	(8,135)	(8,135)	0
Transfers In	182,855	182,855	0
<i>Total Other Financing Sources (Uses)</i>	(197,593)	(197,593)	0
<i>Change in Fund Balance</i>	(292,037)	(292,037)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	340,977	340,977	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 48,940	\$ 48,940	\$ 0

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, 2017*

	Final Budget	Actual	Variance with Budget
Revenues			
Other	\$ 88,025	\$ 87,533	\$ (492)
Expenditures			
Capital Outlay:			
Capital Improvements			
Capital Outlay	103,558	102,980	578
<i>Change in Fund Balance</i>	(15,533)	(15,447)	86
<i>Fund Balance (Deficit) Beginning of Year</i>	300,000	300,000	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 284,467	\$ 284,553	\$ 86

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, 2017

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
Capital Improvement			
Contractual Services	\$ 24,183	\$ 18,787	\$ 5,396
<i>Change in Fund Balance</i>	(24,183)	(18,787)	5,396
<i>Fund Balance (Deficit) Beginning of Year</i>	110,145	110,145	0
Prior Year Encumbrances Appropriated	24,183	24,183	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 110,145</u>	<u>\$ 115,541</u>	<u>\$ 5,396</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Other	\$ 0	\$ 1,988	\$ 1,988
<i>Change in Fund Balance</i>	0	1,988	1,988
<i>Fund Balance (Deficit) Beginning of Year</i>	487,710	487,710	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 487,710</u>	<u>\$ 489,698</u>	<u>\$ 1,988</u>

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, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Expenditures			
Capital Outlay:			
Capital Improvements			
Capital Outlay	\$ 200,000	\$ 200,000	\$ 0
<i>Change in Fund Balance</i>	(200,000)	(200,000)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>600,000</u>	<u>600,000</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 400,000</u></u>	<u><u>\$ 400,000</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 Projects Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
TIF Projects			
Materials and Supplies	\$ 162	\$ 162	\$ 0
Contractual Services	30,181	8,943	21,238
Capital Outlay	195,000	182,565	12,435
<i>Total Expenditures</i>	<u>225,343</u>	<u>191,670</u>	<u>33,673</u>
<i>Change in Fund Balance</i>	(225,343)	(191,670)	33,673
<i>Fund Balance (Deficit) Beginning of Year</i>	218,433	218,433	0
Prior Year Encumbrances Appropriated	<u>8,000</u>	<u>8,000</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 1,090</u></u>	<u><u>\$ 34,763</u></u>	<u><u>\$ 33,673</u></u>

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, 2017

	Final Budget	Actual	Variance with Budget
Other Financing Sources (Uses)			
Transfers In	\$ 0	\$ 300,000	\$ 300,000
<i>Change in Fund Balance</i>	0	300,000	300,000
<i>Fund Balance (Deficit) Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 300,000	\$ 300,000

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

Erie County, Ohio
Schedule of Revenues, Expenses and Changes
in Net Position - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,112,661	\$ 7,899,547	\$ (213,114)
Other	83,762	80,443	(3,319)
<i>Total Revenues</i>	<u>8,196,423</u>	<u>7,979,990</u>	<u>(216,433)</u>
Expenses			
Personal Services	1,614,227	1,607,734	6,493
Materials and Supplies	682,829	463,260	219,569
Contractual Services	3,484,984	2,849,895	635,089
Capital Outlay	4,528,589	3,725,636	802,953
Other	255	0	255
<i>Total Expenses</i>	<u>10,310,884</u>	<u>8,646,525</u>	<u>1,664,359</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(2,114,461)</u>	<u>(666,535)</u>	<u>1,447,926</u>
Other Financing Sources (Uses)			
Interest	4,000	18,171	14,171
Intergovernmental	317,553	317,553	0
Capital Grants	383,177	270,577	(112,600)
Other Non-Operating Revenues	1,621,601	0	(1,621,601)
Issuance of Bonds	1,850,000	1,900,000	50,000
Issuance of Notes	1,300,000	1,300,000	0
Issuance of Loans	1,374,804	374,804	(1,000,000)
Premium on Debt Issued	201,388	201,388	0
Payment to Refunded Bond Escrow Agent	(784,481)	(784,481)	0
Principal Retirement	(6,397,430)	(6,317,428)	80,002
Interest and Fiscal Charges	(1,443,247)	(1,442,488)	759
Advances Out	(74,942)	(74,942)	0
Transfers Out	(476,421)	(160,912)	315,509
<i>Total Other Financing Sources (Uses)</i>	<u>(2,123,998)</u>	<u>(4,397,758)</u>	<u>(2,273,760)</u>
<i>Change in Net Position</i>	<u>(4,238,459)</u>	<u>(5,064,293)</u>	<u>(825,834)</u>
<i>Net Position (Deficit) Beginning of Year</i>	7,032,934	7,032,934	0
Prior Year Encumbrances Appropriated	1,397,270	1,397,270	0
<i>Net Position (Deficit) End of Year</i>	<u>\$ 4,191,745</u>	<u>\$ 3,365,911</u>	<u>\$ (825,834)</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,852,200	\$ 8,613,365	\$ (238,835)
Other	107,100	142,939	35,839
<i>Total Revenues</i>	<u>8,959,300</u>	<u>8,756,304</u>	<u>(202,996)</u>
Expenses			
Personal Services	1,121,189	1,109,956	11,233
Materials and Supplies	645,106	522,246	122,860
Contractual Services	4,994,973	4,808,437	186,536
Capital Outlay	3,671,175	1,955,627	1,715,548
<i>Total Expenses</i>	<u>10,432,443</u>	<u>8,396,266</u>	<u>2,036,177</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(1,473,143)</u>	<u>360,038</u>	<u>1,833,181</u>
Other Financing Sources (Uses)			
Interest	400	1,184	784
Capital Grants	275,000	0	(275,000)
Other Non-Operating Revenues	3,300,000	0	(3,300,000)
Issuance of Bonds	2,976,923	2,650,000	(326,923)
Premium on Debt Issued	279,823	279,823	0
Payment to Refunded Bond Escrow Agent	(1,133,438)	(1,133,438)	0
Principal Retirement	(1,183,507)	(1,183,507)	0
Interest and Fiscal Charges	(810,288)	(810,286)	2
Advances Out	(400,000)	(400,000)	0
Transfers Out	(255,890)	(21,943)	233,947
<i>Total Other Financing Sources (Uses)</i>	<u>3,049,023</u>	<u>(618,167)</u>	<u>(3,667,190)</u>
<i>Change in Net Position</i>	1,575,880	(258,129)	(1,834,009)
<i>Net Position (Deficit) Beginning of Year</i>	1,907,296	1,907,296	0
<i>Prior Year Encumbrances Appropriated</i>	<u>667,870</u>	<u>667,870</u>	<u>0</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 4,151,046</u>	<u>\$ 2,317,037</u>	<u>\$ (1,834,009)</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 6,424,000	\$ 6,024,286	\$ (399,714)
Other	56,000	102,174	46,174
<i>Total Revenues</i>	<u>6,480,000</u>	<u>6,126,460</u>	<u>(353,540)</u>
Expenses			
Personal Services	840,605	807,103	33,502
Materials and Supplies	702,723	639,884	62,839
Contractual Services	2,431,560	2,007,865	423,695
Capital Outlay	552,818	529,717	23,101
<i>Total Expenses</i>	<u>4,527,706</u>	<u>3,984,569</u>	<u>543,137</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>1,952,294</u>	<u>2,141,891</u>	<u>189,597</u>
Other Financing Sources (Uses)			
Issuance of Bonds	4,305,000	4,305,000	0
Premium on Debt Issued	407,142	407,142	0
Payment to Refunded Bond Escrow Agent	(4,630,378)	(4,630,378)	0
Principal Retirement	(1,496,082)	(1,496,082)	0
Interest and Fiscal Charges	(380,225)	(380,225)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,794,543)</u>	<u>(1,794,543)</u>	<u>0</u>
<i>Change in Net Position</i>	157,751	347,348	189,597
<i>Net Position (Deficit) Beginning of Year</i>	11,218,566	11,218,566	0
Prior Year Encumbrances Appropriated	277,160	277,160	0
<i>Net Position (Deficit) End of Year</i>	<u>\$ 11,653,477</u>	<u>\$ 11,843,074</u>	<u>\$ 189,597</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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,808,300	\$ 8,447,392	\$ (360,908)
Other	5,000	1,951	(3,049)
<i>Total Revenues</i>	<u>8,813,300</u>	<u>8,449,343</u>	<u>(363,957)</u>
Expenses			
Personal Services	4,823,164	4,757,766	65,398
Materials and Supplies	668,349	538,268	130,081
Contractual Services	3,479,393	3,241,989	237,404
Capital Outlay	104,000	65,642	38,358
<i>Total Expenses</i>	<u>9,074,906</u>	<u>8,603,665</u>	<u>471,241</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(261,606)</u>	<u>(154,322)</u>	<u>107,284</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	1,500	934	(566)
Advances Out	(10,000)	(10,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(8,500)</u>	<u>(9,066)</u>	<u>(566)</u>
<i>Change in Net Position</i>	(270,106)	(163,388)	106,718
<i>Net Position (Deficit) Beginning of Year</i>	187,038	187,038	0
Prior Year Encumbrances Appropriated	<u>317,974</u>	<u>317,974</u>	<u>0</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 234,906</u>	<u>\$ 341,624</u>	<u>\$ 106,718</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, 2017

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
	<u> </u>	<u> </u>	<u> </u>
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 924,358	\$ 3,563,071	\$ 4,487,429
Prepaid Items	<u>425,075</u>	<u>186</u>	<u>425,261</u>
<i>Total Assets</i>	<u>1,349,433</u>	<u>3,563,257</u>	<u>4,912,690</u>
Liabilities			
<i>Current Liabilities:</i>			
Accrued Wages	0	1,084	1,084
Due to Other Governments	0	168	168
Claims Payable	2,899	617,411	620,310
Unearned Revenue	439,905	0	439,905
Compensated Absences Payable	<u>0</u>	<u>1,091</u>	<u>1,091</u>
<i>Total Current Liabilities</i>	<u>442,804</u>	<u>619,754</u>	<u>1,062,558</u>
<i>Long-Term Liabilities:</i>			
Claims Payable	23,196	917,128	940,324
Advances from Other Funds	0	400,000	400,000
Compensated Absences Payable	<u>0</u>	<u>523</u>	<u>523</u>
<i>Total Long-Term Liabilities</i>	<u>23,196</u>	<u>1,317,651</u>	<u>1,340,847</u>
Net Position			
Unrestricted (Deficit)	<u>\$ 883,433</u>	<u>\$ 1,625,852</u>	<u>\$ 2,509,285</u>

Erie County, Ohio
*Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2017*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
Operating Revenues			
Charges for Services	\$ 0	\$ 10,180,173	\$ 10,180,173
Other	287,008	42,560	329,568
<i>Total Operating Revenues</i>	<u>287,008</u>	<u>10,222,733</u>	<u>10,509,741</u>
Operating Expenses			
Personal Services	0	60,835	60,835
Contractual Services	452,275	391,473	843,748
Materials and Supplies	0	515,713	515,713
Claims	4,543	7,396,966	7,401,509
Other	0	889	889
<i>Total Operating Expenses</i>	<u>456,818</u>	<u>8,365,876</u>	<u>8,822,694</u>
<i>Operating Income (Loss)</i>	(169,810)	1,856,857	1,687,047
Transfers In	<u>0</u>	<u>25,919</u>	<u>25,919</u>
<i>Change in Net Position</i>	(169,810)	1,882,776	1,712,966
<i>Net Position (Deficit) Beginning of Year</i>	<u>1,053,243</u>	<u>(256,924)</u>	<u>796,319</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 883,433</u>	<u>\$ 1,625,852</u>	<u>\$ 2,509,285</u>

Erie County
*Combining Statement of Cash Flows -
Internal Service Funds
December 31, 2017*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
Cash Flows From Operating Activities			
Cash Received from Transactions with Other Funds	\$ 439,905	\$ 10,180,173	\$ 10,620,078
Cash Received from Other Revenues	287,008	42,560	329,568
Cash Payments to Employees for Services and Benefits	0	(59,862)	(59,862)
Cash Payments for Contractual and Other Services	(469,761)	(1,008,168)	(1,477,929)
Cash Payments for Claims	(1,130)	(7,393,372)	(7,394,502)
	<u>256,022</u>	<u>1,761,331</u>	<u>2,017,353</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>			
Cash Flows From Non-Capital Financing Activities			
Transfers In	0	25,919	25,919
	<u>0</u>	<u>25,919</u>	<u>25,919</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	256,022	1,787,250	2,043,272
<i>Cash and Investments Beginning of Year</i>	<u>668,336</u>	<u>1,775,821</u>	<u>2,444,157</u>
<i>Cash and Investments End of Year</i>	<u>\$ 924,358</u>	<u>\$ 3,563,071</u>	<u>\$ 4,487,429</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ (169,810)	\$ 1,856,857	\$ 1,687,047
Adjustments:			
(Increase) Decrease in Assets:			
Prepays	(17,486)	(186)	(17,672)
Increase (Decrease) in Liabilities:			
Accrued Wages	0	612	612
Due to Other Governments	0	93	93
Compensated Absences Payable	0	361	361
Advances from Other Funds	0	(100,000)	(100,000)
Claims Payable	3,413	3,594	7,007
Unearned Revenue	439,905	0	439,905
	<u>425,832</u>	<u>(95,526)</u>	<u>330,306</u>
<i>Total Adjustments</i>			
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 256,022</u>	<u>\$ 1,761,331</u>	<u>\$ 2,017,353</u>

Erie County, Ohio
*Schedule of Revenues, Expenses and Changes
in Net Position - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Retro Reserve Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 456,701	\$ 439,905	\$ (16,796)
Other	0	287,008	287,008
<i>Total Revenues</i>	<u>456,701</u>	<u>726,913</u>	<u>270,212</u>
Expenses			
Contractual Services	475,501	469,780	5,721
Claims	50,000	1,130	48,870
<i>Total Expenses</i>	<u>525,501</u>	<u>470,910</u>	<u>54,591</u>
<i>Change in Net Position</i>	(68,800)	256,003	324,803
<i>Net Position (Deficit) Beginning of Year</i>	<u>668,335</u>	<u>668,335</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 599,535</u></u>	<u><u>\$ 924,338</u></u>	<u><u>\$ 324,803</u></u>

Erie County, Ohio
Schedule of Revenues, Expenses and Changes
in Net Position - Budget (Non-GAAP Basis) and Actual
Employee Self-Insurance Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,067,481	\$ 10,180,173	\$ 112,692
Other	15,000	42,560	27,560
<i>Total Revenues</i>	<u>10,082,481</u>	<u>10,222,733</u>	<u>140,252</u>
Expenses			
Personal Services	59,757	59,769	(12)
Materials and Supplies	519,325	517,026	2,299
Contractual Services	430,991	411,118	19,873
Claims	7,729,754	7,462,636	267,118
Other	1,000	889	111
<i>Total Expenses</i>	<u>8,740,827</u>	<u>8,451,438</u>	<u>289,389</u>
<i>Operating Income (Loss)</i>	<u>1,341,654</u>	<u>1,771,295</u>	<u>429,641</u>
Other Financing Sources (Uses)			
Advances Out	(100,000)	(100,000)	0
Transfers In	4,631	25,919	21,288
<i>Total Other Financing Sources (Uses)</i>	<u>(95,369)</u>	<u>(74,081)</u>	<u>21,288</u>
<i>Change in Net Position</i>	1,246,285	1,697,214	450,929
<i>Net Position (Deficit) Beginning of Year</i>	1,669,178	1,669,178	0
Prior Year Encumbrances Appropriated	106,645	106,645	0
<i>Net Position (Deficit) End of Year</i>	<u>\$ 3,022,108</u>	<u>\$ 3,473,037</u>	<u>\$ 450,929</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.

Metroparks Fund

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

Regional Planning Fund

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

Erie County, Ohio
*Combining Statements –
Fiduciary Funds*

Agency Funds (continued)

Soil and Water Conservation Fund

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

Mental Health and Recovery Board Fund

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

Family and Children First Fund

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

Ohio Housing Trust Fund

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

Public Defender Fees Fund

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

Subdivisions Fund

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

Payroll Fund

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

Flexible Spending Accounts Fund

To account for the employee contributions for health savings accounts.

Health Savings Accounts Fund

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

Recorder's Escrow Fund

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

Township Resurfacing Fund

To account for road resurfacing.

Ohio Elections Commission Fund

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

Erie County, Ohio
*Combining Statements –
Fiduciary Funds*

Agency Funds (continued)

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.

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, 2017

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ 0	\$ 666	\$ 666
<i>Change in Net Position</i>	0	666	666
<i>Net Position (Deficit) Beginning of Year</i>	54,882	54,882	0
<i>Net Position (Deficit) End of Year</i>	<u>\$ 54,882</u>	<u>\$ 55,548</u>	<u>\$ 666</u>

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance 1/1/2017	Additions	Reductions	Ending Balance 12/31/2017
Domestic Shelters Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 13,326	\$ 13,326	\$ 0
Liabilities				
Undistributed Monies	\$ 0	\$ 13,326	\$ 13,326	\$ 0
Commissary Rotary Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 2,639	\$ 0	\$ 0	\$ 2,639
Liabilities				
Undistributed Monies	\$ 2,639	\$ 0	\$ 0	\$ 2,639
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 4,366,670	\$ 119,321,958	\$ 117,519,875	\$ 6,168,753
Taxes Receivable	129,771,475	132,978,426	129,771,475	132,978,426
Due From Other Governments	721,724	770,181	721,724	770,181
Special Assessments Receivable	4,081,221	4,027,313	4,081,221	4,027,313
<i>Total Assets</i>	<u>\$ 138,941,090</u>	<u>\$ 257,097,878</u>	<u>\$ 252,094,295</u>	<u>\$ 143,944,673</u>
Liabilities				
Due to Other Governments	\$ 138,941,090	\$ 257,097,878	\$ 252,094,295	\$ 143,944,673
Undivided Local Government Fund				
Assets				
Due From Other Governments	\$ 1,816,533	\$ 6,790,366	\$ 6,653,643	\$ 1,953,256
Liabilities				
Due to Other Governments	\$ 1,816,533	\$ 6,790,366	\$ 6,653,643	\$ 1,953,256
Lodging Excise Tax Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 40,148	\$ 5,460,518	\$ 5,474,687	\$ 25,979
Other Local Taxes Receivable	665,172	899,121	665,172	899,121
<i>Total Assets</i>	<u>\$ 705,320</u>	<u>\$ 6,359,639</u>	<u>\$ 6,139,859</u>	<u>\$ 925,100</u>
Liabilities				
Due to External Parties	\$ 684,766	\$ 899,121	\$ 684,766	\$ 899,121
Undistributed Monies	20,554	19,594	14,169	25,979
<i>Total Liabilities</i>	<u>\$ 705,320</u>	<u>\$ 918,715</u>	<u>\$ 698,935</u>	<u>\$ 925,100</u>
Care Facility Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 21,030	\$ 310,082	\$ 315,345	\$ 15,767
Liabilities				
Undistributed Monies	\$ 21,030	\$ 310,082	\$ 315,345	\$ 15,767

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance 1/1/2017	Additions	Reductions	Ending Balance 12/31/2017
Health Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 3,229,098	\$ 11,207,030	\$ 11,292,565	\$ 3,143,563
Prepays	0	51,611	0	51,611
Taxes Receivable	2,106,838	2,137,977	2,106,838	2,137,977
Due from Other Governments	111,245	111,144	111,245	111,144
<i>Total Assets</i>	<u>\$ 5,447,181</u>	<u>\$ 13,507,762</u>	<u>\$ 13,510,648</u>	<u>\$ 5,444,295</u>
Liabilities				
Undistributed Monies	<u>\$ 5,447,181</u>	<u>\$ 13,507,762</u>	<u>\$ 13,510,648</u>	<u>\$ 5,444,295</u>
Metroparks Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 56,656	\$ 2,320,514	\$ 2,325,140	\$ 52,030
Taxes Receivable	2,268,376	2,223,525	2,268,376	2,223,525
Due from Other Governments	91,807	72,479	91,807	72,479
<i>Total Assets</i>	<u>\$ 2,416,839</u>	<u>\$ 4,616,518</u>	<u>\$ 4,685,323</u>	<u>\$ 2,348,034</u>
Liabilities				
Undistributed Monies	<u>\$ 2,416,839</u>	<u>\$ 4,616,518</u>	<u>\$ 4,685,323</u>	<u>\$ 2,348,034</u>
Regional Planning Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 487,488	\$ 484,253	\$ 3,235
Prepays	0	610	0	610
<i>Total Assets</i>	<u>\$ 0</u>	<u>\$ 488,098</u>	<u>\$ 484,253</u>	<u>\$ 3,845</u>
Liabilities				
Due to External Parties	\$ 17,929	\$ 0	\$ 17,929	\$ 0
Undistributed Monies	(17,929)	488,098	466,324	3,845
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 488,098</u>	<u>\$ 484,253</u>	<u>\$ 3,845</u>
Soil and Water Conservation Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 7,694	\$ 412,372	\$ 412,506	\$ 7,560
Prepays	0	521	0	521
<i>Total Assets</i>	<u>\$ 7,694</u>	<u>\$ 412,893</u>	<u>\$ 412,506</u>	<u>\$ 8,081</u>
Liabilities				
Undistributed Monies	<u>\$ 7,694</u>	<u>\$ 412,893</u>	<u>\$ 412,506</u>	<u>\$ 8,081</u>
Mental Health and Recovery Board Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 4,049,287	\$ 8,397,218	\$ 8,558,715	\$ 3,887,790
Prepays	0	540	0	540
Taxes Receivable	4,534,123	4,346,267	4,534,123	4,346,267
Due from Other Governments	184,397	211,905	184,397	211,905
<i>Total Assets</i>	<u>\$ 8,767,807</u>	<u>\$ 12,955,930</u>	<u>\$ 13,277,235</u>	<u>\$ 8,446,502</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance 1/1/2017	Additions	Reductions	Ending Balance 12/31/2017
Liabilities				
Undistributed Monies	\$ 8,767,807	\$ 12,955,930	\$ 13,277,235	\$ 8,446,502
Family and Children First Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 122,418	\$ 278,532	\$ 249,685	\$ 151,265
Prepays	0	47	0	47
<i>Total Assets</i>	<u>\$ 122,418</u>	<u>\$ 278,579</u>	<u>\$ 249,685</u>	<u>\$ 151,312</u>
Liabilities				
Undistributed Monies	\$ 122,418	\$ 278,579	\$ 249,685	\$ 151,312
Ohio Housing Trust Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 93,022	\$ 352,058	\$ 445,080	\$ 0
Liabilities				
Due to Other Governments	\$ 93,022	\$ 352,058	\$ 445,080	\$ 0
Public Defender Fees Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 26,366	\$ 26,366	\$ 0
Liabilities				
Undistributed Monies	\$ 0	\$ 26,366	\$ 26,366	\$ 0
Subdivisions Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 313	\$ 91,822,336	\$ 91,822,649	\$ 0
Liabilities				
Due to External Parties	\$ 123,066	\$ 86	\$ 399	\$ 122,753
Undistributed Monies	(122,753)	91,822,250	91,822,250	(122,753)
<i>Total Liabilities</i>	<u>\$ 313</u>	<u>\$ 91,822,336</u>	<u>\$ 91,822,649</u>	<u>\$ 0</u>
Payroll Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 306,279	\$ 18,029,243	\$ 17,958,576	\$ 376,946
Liabilities				
Due to Other Governments	\$ 438,272	\$ 536,248	\$ 438,272	\$ 536,248
Undistributed Monies	(131,993)	17,492,995	17,520,304	(159,302)
<i>Total Liabilities</i>	<u>\$ 306,279</u>	<u>\$ 18,029,243</u>	<u>\$ 17,958,576</u>	<u>\$ 376,946</u>
Flexible Spending Accounts Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 134,723	\$ 134,723	\$ 0
Liabilities				
Due to External Parties	\$ 754	\$ 3,056	\$ 754	\$ 3,056
Undistributed Monies	(754)	131,667	133,969	(3,056)
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 134,723</u>	<u>\$ 134,723</u>	<u>\$ 0</u>

(continued)

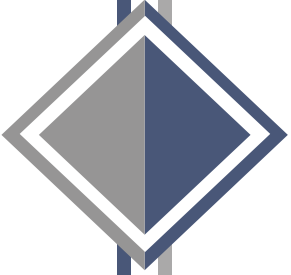
Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance 1/1/2017	Additions	Reductions	Ending Balance 12/31/2017
Health Savings Accounts Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 459,803	\$ 459,803	\$ 0
Liabilities				
Due to External Parties	\$ 2,689	\$ 245	\$ 245	\$ 2,689
Undistributed Monies	(2,689)	459,558	459,558	(2,689)
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 459,803</u>	<u>\$ 459,803</u>	<u>\$ 0</u>
Recorder's Escrow Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 8,094	\$ 134,710	\$ 130,092	\$ 12,712
Liabilities				
Undistributed Monies	\$ 8,094	\$ 134,710	\$ 130,092	\$ 12,712
Township Resurfacing Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 478,159	\$ 478,159	\$ 0
Liabilities				
Due to External Parties	\$ 0	\$ 6,153	\$ 0	\$ 6,153
Undistributed Monies	0	472,006	478,159	(6,153)
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 478,159</u>	<u>\$ 478,159</u>	<u>\$ 0</u>
Ohio Elections Commission Fund				
Assets				
Equity in Pooled Cash and Investments	\$ 20	\$ 2,075	\$ 2,075	\$ 20
Liabilities				
Undistributed Monies	\$ 20	\$ 2,075	\$ 2,075	\$ 20
Resident's Account Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 39,628	\$ 56,011	\$ 39,628	\$ 56,011
Liabilities				
Undistributed Monies	\$ 39,628	\$ 56,011	\$ 39,628	\$ 56,011
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 2,232,306	\$ 1,953,359	\$ 2,232,306	\$ 1,953,359
Liabilities				
Undistributed Monies	\$ 2,232,306	\$ 1,953,359	\$ 2,232,306	\$ 1,953,359
Prosecutor Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 86,382	\$ 83,793	\$ 86,382	\$ 83,793
Liabilities				
Undistributed Monies	\$ 86,382	\$ 83,793	\$ 86,382	\$ 83,793

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance 1/1/2017	Additions	Reductions	Ending Balance 12/31/2017
<i>Sheriff Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 338,124	\$ 184,946	\$ 338,124	\$ 184,946
Liabilities				
Undistributed Monies	\$ 338,124	\$ 184,946	\$ 338,124	\$ 184,946
<i>Adult Probation Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 71,144	\$ 81,484	\$ 71,144	\$ 81,484
Liabilities				
Undistributed Monies	\$ 71,144	\$ 81,484	\$ 71,144	\$ 81,484
<i>Medicaid Sales Tax Transition Fund</i>				
Assets				
Equity in Pooled Cash and Investments	\$ 0	\$ 76,169	\$ 76,169	\$ 0
Liabilities				
Undistributed Monies	\$ 0	\$ 76,169	\$ 76,169	\$ 0
<i>Miscellaneous Agency Fund</i>				
Assets				
Equity in Pooled Cash and Investments	\$ 24,952	\$ 73,224	\$ 73,224	\$ 24,952
Liabilities				
Undistributed Monies	\$ 24,952	\$ 73,224	\$ 73,224	\$ 24,952
<i>Total Agency Funds</i>				
Assets				
Equity in Pooled Cash and Investments	\$ 12,328,320	\$ 259,797,904	\$ 258,253,013	\$ 13,873,211
Cash and Cash Equivalents in Segregated Accounts	2,767,584	2,359,593	2,767,584	2,359,593
Prepays	0	53,329	0	53,329
Taxes Receivable	138,680,812	141,686,195	138,680,812	141,686,195
Other Local Taxes Receivable	665,172	899,121	665,172	899,121
Special Assessments Receivable	4,081,221	4,027,313	4,081,221	4,027,313
Due from Other Governments	2,925,706	7,956,075	7,762,816	3,118,965
<i>Total Assets</i>	<u>\$ 161,448,815</u>	<u>\$ 416,779,530</u>	<u>\$ 412,210,618</u>	<u>\$ 166,017,727</u>
Liabilities				
Due to External Parties	\$ 829,204	\$ 908,661	\$ 704,093	\$ 1,033,772
Due to Other Governments	141,288,917	264,776,550	259,631,290	146,434,177
Undistributed Monies	19,330,694	145,640,069	146,420,985	18,549,778
<i>Total Liabilities</i>	<u>\$ 161,448,815</u>	<u>\$ 411,325,280</u>	<u>\$ 406,756,368</u>	<u>\$ 166,017,727</u>



STATISTICAL SECTION

Statistical Section

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

<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.

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

	2017	Restated 2016	2015	2014
Governmental Activities				
Net Investment in Capital Assets	\$ 40,339,246	\$ 40,378,103	\$ 51,210,684	\$ 48,768,191
Restricted	30,599,841	28,463,241	24,148,338	24,041,105
Unrestricted	(19,921,802)	(1,469,579)	(1,177,489)	1,564,269
Total Governmental Activities Net Position	51,017,285	67,371,765	74,181,533	74,373,565
Business-Type Activities				
Net Investment in Capital Assets	51,057,978	48,149,645	59,583,790	58,797,307
Unrestricted (Deficit)	7,280,281	8,901,329	(7,814,034)	(11,491,756)
Total Business-Type Activities Net Position	58,338,259	57,050,974	51,769,756	47,305,551
Primary Government				
Net Investment in Capital Assets	91,397,224	88,527,748	110,794,474	107,565,498
Restricted	30,599,841	28,463,241	24,148,338	24,041,105
Unrestricted	(12,641,521)	7,431,750	(8,991,523)	(9,927,487)
Total Primary Government Net Position	\$ 109,355,544	\$ 124,422,739	\$ 125,951,289	\$ 121,679,116

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

	2013	2012	2011	2010	2009	2008
\$	47,956,310	\$ 46,340,620	\$ 43,629,049	\$ 43,521,250	\$ 43,259,597	\$ 40,448,918
	25,629,073	26,670,974	26,341,498	24,643,811	23,574,178	22,160,492
	15,364,899	13,824,782	13,349,429	12,342,363	10,635,941	11,089,807
	<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>	<u>73,699,217</u>
	45,437,839	44,767,064	45,101,692	43,603,843	40,088,151	39,639,458
	(5,242,287)	(7,169,628)	(9,630,750)	(10,007,830)	(10,183,322)	(7,418,610)
	<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>	<u>32,220,848</u>
	93,394,149	91,107,684	88,730,741	87,125,093	83,347,748	80,088,376
	25,629,073	26,670,974	26,341,498	24,643,811	23,574,178	22,160,492
	10,122,612	6,655,154	3,718,679	2,334,533	452,619	3,671,197
\$	<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>	<u>\$ 105,920,065</u>

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

	2017	2016	2015	2014
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$ 35,157,339	\$ 17,421,519	\$ 11,891,925	\$ 13,253,668
Judicial	9,702,504	8,774,055	8,248,581	7,953,055
Intergovernmental	593,396	600,274	734,233	617,000
Internal Service Fund-External Portion	0	0	829,013	850,229
Public Safety	14,678,027	12,756,289	11,542,810	11,036,311
Public Works	5,428,218	6,237,715	9,373,872	6,137,570
Health	9,589,391	9,175,263	8,827,678	9,066,910
Human Services	10,703,060	10,615,895	10,689,399	9,177,854
Economic Development	158,530	886,930	535,834	1,556,924
Interest and Fiscal Charges	612,038	1,235,752	522,018	559,936
Total Governmental Activities Expenses	86,622,503	67,703,692	63,195,363	60,209,457
Business-Type Activities				
Sewer	7,577,189	9,495,001	7,677,194	7,923,241
Water	8,352,156	8,105,896	8,226,075	8,531,757
Landfill	5,093,701	5,168,342	1,761,966	4,976,992
Care Facility	9,304,012	8,174,906	7,962,978	7,949,330
Total Business-Type Activities Expenses	30,327,058	30,944,145	25,628,213	29,381,320
Total Primary Government Expenses	116,949,561	98,647,837	88,823,576	89,590,777
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	2,900,854	3,755,732	3,689,934	4,080,185
Judicial	2,578,914	2,342,033	2,760,886	2,385,895
Internal Service Fund-External Portion	0	0	810,363	667,076
Public Safety	1,650,524	1,621,268	1,507,518	1,486,869
Public Works	885,292	987,082	945,056	763,329
Health	360,085	349,667	334,884	324,060
Human Services	358,386	527,350	463,908	443,121
Economic Development	8,146	7,622	8,106	9,177
Total Charges for Services	8,742,201	9,590,754	10,520,655	10,159,712
Operating Grants, Contributions, and Interest	20,982,924	19,498,247	20,299,151	18,084,521
Capital Grants and Contributions	570,780	2,504,731	512,701	185,046
Total Governmental Activities Program Revenues	30,295,905	31,593,732	31,332,507	28,429,279

2013	2012	2011	2010	2009	2008
\$ 11,236,516	\$ 11,639,157	\$ 12,132,251	\$ 11,891,620	\$ 13,394,587	\$ 14,555,386
8,159,781	7,742,425	7,235,013	7,367,137	7,396,642	7,256,725
579,734	514,304	847,046	1,416,660	0	0
706,854	653,895	654,045	656,263	679,911	581,543
10,946,809	10,093,201	10,045,865	9,508,291	9,705,854	10,540,475
5,869,457	5,241,240	5,825,403	5,623,471	4,279,304	6,185,722
9,525,277	8,467,729	8,743,885	8,281,075	8,340,474	7,764,924
8,415,318	6,574,019	8,252,552	9,579,264	14,269,060	15,944,134
2,283,167	2,819,570	2,354,858	2,241,277	716,727	509,497
669,009	835,571	752,950	706,418	1,156,810	873,393
58,391,922	54,581,111	56,843,868	57,271,476	59,939,369	64,211,799
7,730,824	7,753,505	8,941,019	11,858,087	10,145,334	9,364,997
7,739,798	8,047,076	7,627,088	7,826,088	7,628,167	8,670,267
4,985,364	4,383,275	4,337,610	4,836,073	4,523,335	5,151,904
6,479,828	6,393,335	6,835,771	6,905,594	7,137,835	7,699,589
26,935,814	26,577,191	27,741,488	31,425,842	29,434,671	30,886,757
85,327,736	81,158,302	84,585,356	88,697,318	89,374,040	95,098,556
4,117,835	3,850,860	4,102,971	3,816,759	5,752,730	2,921,969
2,360,926	2,124,029	2,405,856	2,035,496	1,814,973	1,753,120
600,879	615,929	593,128	594,620	743,597	841,064
1,462,324	998,536	808,209	865,882	769,828	1,483,956
1,058,205	961,531	1,448,535	1,534,955	866,054	1,373,884
382,510	460,202	372,165	355,877	679,125	1,334,042
536,180	461,075	550,046	496,327	611,296	828,936
24,937	9,057	7,727	5,475	3,774	7,982
10,543,796	9,481,219	10,288,637	9,705,391	11,241,377	10,544,953
18,361,997	18,467,972	18,977,431	20,112,985	24,655,336	22,535,612
699,030	519,366	870,873	514,605	170,000	170,000
29,604,823	28,468,557	30,136,941	30,332,981	36,066,713	33,250,565

(continued)

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

	2017	2016	2015	2014
Business-Type Activities				
Charges for Services				
Sewer	\$ 7,463,273	\$ 7,933,920	\$ 7,342,389	\$ 6,579,196
Water	8,437,155	8,838,286	8,068,575	8,061,171
Landfill	5,946,252	6,542,044	6,426,696	5,610,170
Care Facility	8,519,063	8,332,305	8,119,478	7,882,965
Total Charges for Services	30,365,743	31,646,555	29,957,138	28,133,502
Operating Grants, Contributions, and Interest	0	0	0	135,150
Capital Grants and Contributions	623,230	3,715,845	130,318	12,394,879
Total Business-Type Activities Program Revenues	30,988,973	35,362,400	30,087,456	40,663,531
Total Primary Government Program Revenues	61,284,878	66,956,132	61,419,963	69,092,810
Net (Expense) Revenue				
Governmental Activities	(56,326,598)	(36,109,960)	(31,862,856)	(31,780,178)
Business-Type Activities	661,915	4,418,255	4,459,243	11,282,211
Total Primary Government Net Expense	(55,664,683)	(31,691,705)	(27,403,613)	(20,497,967)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	5,511,037	5,505,011	4,088,791	3,842,410
Developmental Disabilities	5,806,441	4,690,109	4,449,710	4,267,090
Senior Citizens	891,706	900,966	887,248	835,340
Other Local Taxes - Hotel	4,441,125	6,023,199	0	0
Payment in Lieu of Taxes	1,809,838	1,876,965	1,866,674	1,674,075
Permissive Sales Taxes	15,965,925	16,054,612	15,708,440	20,298,279
Grants and Entitlements not Restricted to Specific Programs	3,532,798	3,190,432	3,201,517	3,257,437
Interest	868,581	514,266	304,382	334,772
Other	1,423,175	1,461,653	1,155,370	1,036,438
Transfers	(278,508)	(299,371)	8,692	10,309
Total Governmental Activities	39,972,118	39,917,842	31,670,824	35,556,150
Business-Type Activities				
Interest	19,355	19,769	0	0
Other	327,507	543,823	13,654	143,048
Transfers	278,508	299,371	(8,692)	(10,309)
Total Business-Type Activities	625,370	862,963	4,962	132,739
Total Primary Government	40,597,488	40,780,805	31,675,786	35,688,889
Change in Net Position				
Governmental Activities	(16,354,480)	3,807,882	(192,032)	3,775,972
Business-Type Activities	1,287,285	5,281,218	4,464,205	11,414,950
Total Primary Government	\$ (15,067,195)	\$ 9,089,100	\$ 4,272,173	\$ 15,190,922

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.

2013	2012	2011	2010	2009	2008
\$ 7,292,440	\$ 7,217,745	\$ 6,814,640	\$ 6,995,410	\$ 6,555,883	\$ 6,968,890
8,089,251	8,140,909	7,928,243	7,999,634	8,342,984	7,204,960
5,736,821	5,972,748	5,886,065	5,447,927	3,966,515	4,340,862
6,222,673	6,000,490	5,976,298	6,765,031	7,713,187	7,635,996
27,341,185	27,331,892	26,605,246	27,208,002	26,578,569	26,150,708
0	0	0	0	137,397	17,500
2,069,247	1,164,730	2,032,719	90,375	525,456	346,165
29,410,432	28,496,622	28,637,965	27,298,377	27,241,422	26,514,373
59,015,255	56,965,179	58,774,906	57,631,358	63,308,135	59,764,938
(28,787,099)	(26,112,554)	(26,706,927)	(26,938,495)	(23,872,656)	(30,961,234)
2,474,618	1,919,431	896,477	(4,127,465)	(2,193,249)	(4,372,384)
(26,312,481)	(24,193,123)	(25,810,450)	(31,065,960)	(26,065,905)	(35,333,618)
3,882,496	4,205,081	4,218,414	4,222,751	4,174,831	5,357,164
4,277,854	4,347,789	4,334,210	4,325,874	4,236,448	4,796,520
843,916	923,940	835,402	831,141	820,030	918,136
0	0	0	0	0	0
1,651,358	1,665,439	1,538,286	1,518,696	1,216,976	1,216,976
15,730,216	13,708,095	13,483,885	12,757,185	11,811,430	15,974,096
3,325,932	3,165,997	3,002,294	3,922,025	2,613,527	3,029,188
218,120	381,422	646,395	946,058	1,252,801	2,594,770
960,815	1,220,557	1,730,642	1,442,077	1,370,190	647,105
10,298	10,634	10,351	10,396	146,922	(14,214)
30,901,005	29,628,954	29,799,879	29,976,203	27,643,155	34,519,741
0	0	0	0	0	0
133,796	217,697	708,403	187,938	24,152	184,612
(10,298)	(10,634)	(10,351)	(10,396)	(146,922)	14,214
123,498	207,063	698,052	177,542	(122,770)	198,826
31,024,503	29,836,017	30,497,931	30,153,745	27,520,385	34,718,567
2,113,906	3,516,400	3,092,952	3,037,708	3,770,499	3,558,507
2,598,116	2,126,494	1,594,529	(3,949,923)	(2,316,019)	(4,173,558)
\$ 4,712,022	\$ 5,642,894	\$ 4,687,481	\$ (912,215)	\$ 1,454,480	\$ (615,051)

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

	2017	2016	2015	2014
General Fund				
Reserved	\$ 0	\$ 0	\$ 0	\$ 0
Unreserved	0	0	0	0
Nonspendable	2,486,812	1,976,060	1,992,015	1,922,344
Restricted	2,435,000	0	0	0
Committed	381,329	417,807	330,103	794,600
Assigned	2,532,284	2,220,890	3,218,358	5,899,449
Unassigned	10,927,399	10,989,023	9,409,446	8,446,922
Total General Fund	18,762,824	15,603,780	14,949,922	17,063,315
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	267,881	166,904	186,982	225,175
Restricted	23,812,822	22,707,883	21,113,716	21,300,812
Committed	984,553	900,000	700,000	200,000
Assigned	819,284	1,357,953	1,796,441	447,405
Unassigned (Deficit)	(152,597)	(313,556)	(36,890)	(2,927)
Total All Other Governmental Funds	25,731,943	24,819,184	23,760,249	22,170,465
Total Governmental Funds	\$ 44,494,767	\$ 40,422,964	\$ 38,710,171	\$ 39,233,780

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

2013	2011	2010	2009	2008
\$ 0	\$ 0	\$ 0	\$ 998,648	\$ 866,600
0	0	0	5,152,533	6,988,154
1,354,305	1,151,648	949,718	n/a	n/a
0	0	0	n/a	n/a
534,771	320,791	268,600	n/a	n/a
1,018,904	324,499	276,849	n/a	n/a
7,708,841	7,505,360	6,698,139	n/a	n/a
10,616,821	9,302,298	8,193,306	6,151,181	7,854,754
0	0	0	2,679,798	88,154
0	0	0	11,168,833	13,158,225
0	0	0	1,657,323	1,208,205
0	0	0	765,886	554,026
131,775	216,568	153,922	n/a	n/a
22,340,195	20,323,719	19,013,191	n/a	n/a
200,000	0	0	n/a	n/a
0	0	0	n/a	n/a
(242,924)	(323,873)	(2,385,509)	n/a	n/a
22,429,046	20,216,414	16,781,604	16,271,840	15,008,610
\$ 33,045,867	\$ 29,518,712	\$ 24,974,910	\$ 22,423,021	\$ 22,863,364

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

	2017	2016	2015	2014
Revenues				
Property Taxes	\$ 11,160,877	\$ 9,588,948	\$ 9,342,772	\$ 9,296,725
Other Local Taxes	4,441,126	6,023,199	0	0
Permissive Sales Taxes	16,232,247	15,840,772	15,584,993	21,128,338
Payment in Lieu of Taxes	1,809,838	1,876,964	1,866,674	1,674,075
Special Assessments	245,043	295,528	323,617	298,010
Charges for Services	8,465,627	9,541,123	7,950,913	7,805,324
Licenses and Permits	1,256,488	1,213,149	1,092,647	953,932
Fines and Forfeitures	496,998	518,617	489,232	506,038
Intergovernmental	22,522,887	22,163,535	23,620,250	21,911,992
Interest	868,582	610,081	297,898	302,420
Contributions and Donations	3,565,650	2,000,000	0	0
Other	1,487,089	1,478,222	1,219,554	1,066,255
Total Revenues	72,552,452	71,150,138	61,788,550	64,943,109
Expenditures				
Current:				
General Government:				
Legislative and Executive	16,385,818	16,346,246	12,479,266	11,945,078
Judicial	9,227,312	8,456,088	8,229,293	7,565,265
Intergovernmental	593,396	600,274	734,233	617,000
Public Safety	13,173,770	12,548,088	11,806,695	10,947,002
Public Works	5,372,250	5,703,464	6,205,839	5,961,108
Health	9,086,355	8,963,408	8,766,783	8,920,335
Human Services	10,187,733	10,469,468	10,643,140	8,949,730
Economic Development	158,530	867,626	532,025	1,553,115
Capital Outlay	1,003,498	19,877,120	3,906,416	398,331
Debt Service:				
Principal Retirement	1,866,333	1,833,320	1,335,313	1,484,891
Interest and Fiscal Charges	1,223,969	1,188,374	545,284	584,984
Interest on Capital Appreciation Bonds	0	0	0	0
Total Expenditures	68,278,964	86,853,476	65,184,287	58,926,839
Excess of Revenues Over (Under) Expenditures	4,273,488	(15,703,338)	(3,395,737)	6,016,270
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	44,550	119,977	63,852	77,849
Issuance of General Obligation Bonds	4,025,000	0	0	0
Issuance of OWDA Loans	0	0	0	59,164
Issuance of Revenue Bonds	0	17,410,000	2,800,000	0
Premium on Debt Issuance	380,661	0	0	0
Payment to Refunded Bond Escrow Agent	(4,347,469)	0	0	0
Inception of Capital Lease	0	0	0	25,437
Transfers In	2,702,329	2,236,154	5,595,456	3,203,655
Transfers Out	(3,006,756)	(2,350,000)	(5,587,180)	(3,194,462)
Total Other Financing Sources (Uses)	(201,685)	17,416,131	2,872,128	171,643
Changes in Fund Balance	\$ 4,071,803	\$ 1,712,793	\$ (523,609)	\$ 6,187,913
Debt Service as a Percentage of Noncapital Expenditures	4.75%	4.34%	3.11%	5.89%

	2013	2012	2011	2010	2009	2008
\$	9,202,593	\$ 9,475,195	\$ 9,398,307	\$ 9,272,153	\$ 9,167,445	\$ 11,113,531
	0	0	0	0	1,808,276	0
	14,743,106	13,680,238	13,369,498	12,632,831	10,924,137	14,888,891
	1,651,358	1,665,439	1,538,286	1,518,696	1,216,976	1,114,581
	255,703	353,857	753,948	842,236	261,146	241,686
	8,038,988	7,379,708	7,446,397	6,919,910	6,706,962	5,154,192
	1,072,240	906,070	767,666	781,090	790,324	581,353
	557,040	468,326	543,002	483,820	429,123	715,798
	22,262,837	21,916,298	22,525,009	23,463,955	26,697,584	25,345,819
	235,900	408,697	719,669	964,422	1,318,668	2,594,770
	0	0	0	0	0	0
	1,041,655	1,314,900	1,783,057	2,392,415	2,123,122	2,443,941
	59,061,420	57,568,728	58,844,839	59,271,528	61,443,763	64,194,562
	10,356,402	10,283,527	10,803,077	10,361,035	12,357,430	14,430,886
	8,209,677	9,485,130	7,059,098	7,145,793	7,622,529	7,172,740
	579,734	514,304	847,046	1,416,660	0	0
	10,482,680	9,835,348	9,918,634	9,108,140	9,528,589	10,629,150
	5,455,977	5,190,682	5,833,673	6,337,760	6,289,084	4,198,652
	9,542,940	8,280,425	8,933,605	8,370,858	8,574,664	7,792,151
	8,230,574	6,465,954	8,114,631	9,421,775	14,449,756	15,795,599
	2,307,957	2,851,212	2,352,891	2,239,873	728,351	490,635
	191,522	1,128,996	35,419	91,490	67,073	3,951,093
	2,597,667	1,581,051	1,582,461	1,551,903	1,440,611	1,458,546
	694,351	692,208	751,401	710,313	1,083,192	892,235
	14,525	46,420	0	0	0	0
	58,664,006	56,355,257	56,231,936	56,755,600	62,141,279	66,811,687
	397,414	1,213,471	2,612,903	2,515,928	(697,516)	(2,617,125)
	130,774	9,533	3,643	11,294	40,125	0
	0	1,610,000	2,200,000	0	4,513,330	100,000
	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)	0
	0	0	0	18,970	0	3,864
	3,956,983	4,782,377	5,361,516	4,106,290	4,703,630	5,265,774
	(3,946,685)	(4,773,548)	(5,353,860)	(4,100,593)	(4,566,705)	(5,351,768)
	287,908	1,628,362	2,211,299	35,961	257,173	17,870
\$	685,322	\$ 2,841,833	\$ 4,824,202	\$ 2,551,889	\$ (440,343)	\$ (2,599,255)
	4.49%	4.31%	4.31%	4.17%	4.40%	3.68%

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/Industrial Public Utility			
2017	\$ 1,535,922,560	\$ 437,695,230	\$ 5,638,907,971	\$ 106,317,450	\$ 120,815,284
2016	1,527,646,830	433,538,360	5,603,386,257	94,671,810	107,581,602
2015	1,521,963,010	428,179,330	5,571,835,257	79,909,280	90,806,000
2014	1,487,134,570	414,911,000	5,434,415,914	65,180,000	74,068,182
2013	1,483,740,740	418,092,000	5,433,807,828	59,901,000	68,069,318
2012	1,575,245,020	434,456,000	5,742,002,914	55,211,000	62,739,773
2011	1,576,391,940	437,497,000	5,753,968,400	52,907,000	60,121,591
2010	1,571,333,970	446,965,280	5,766,569,285	51,169,000	58,146,591
2009	1,563,819,780	432,279,000	5,703,139,371	49,043,000	55,730,682
2008	1,549,780,110	422,145,120	5,634,072,086	65,070,590	73,943,852

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	8.48
0	0	2,030,051,620	5,662,641,257	35.85	8.42
0	0	1,967,225,570	5,508,484,096	35.71	8.05
0	0	1,961,733,740	5,501,877,146	35.66	8.04
0	0	2,064,912,020	5,804,742,687	35.57	7.85
0	0	2,066,795,940	5,814,089,991	35.55	7.83
2,172,915	2,172,915	2,071,641,165	5,826,888,791	35.55	7.79
4,345,830	4,345,830	2,049,487,610	5,763,215,883	35.56	7.43
26,300,255	210,402,040	2,063,296,075	5,918,417,978	34.86	7.43

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

	2017	2016	2015	2014
Voted Millage				
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	\$ 3.0000	\$ 2.4098	\$ 2.4610	\$ 2.4563
Commerical/Industrial	3.0000	2.6319	2.6810	2.6623
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000
Senior Citizens				
Effective Millage Rates				
Residential/Agricultural	0.4897	0.4897	0.5000	0.5000
Commerical/Industrial	0.4914	0.4909	0.5000	0.5000
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Metroparks Board				
Effective Millage Rates				
Residential/Agricultural	1.0774	1.0772	1.1000	0.7109
Commerical/Industrial	1.0811	1.0799	1.1000	0.8584
Tangible/Public Utility Personal	1.1000	1.1000	1.1000	1.0000
Health District				
Effective Millage Rates				
Residential/Agricultural	0.9618	0.9618	0.9822	0.9813
Commerical/Industrial	0.9840	0.9828	1.0000	0.9968
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	1.1526	1.1541	0.9998	1.0000
Commerical/Industrial	1.1825	1.1832	1.0000	1.0000
Tangible/Public Utility Personal	1.2000	1.2000	1.0000	1.0000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	6.6815	6.0926	6.0430	5.6485
Commerical/Industrial	6.7390	6.3687	6.2810	6.0174
Tangible/Public Utility Personal	6.8000	6.8000	6.6000	6.5000
Unvoted Millage				
General Fund	2.3000	2.3000	2.3000	2.3000
Total Erie County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	8.9815	8.3926	8.3430	7.9485
Commerical/Industrial	9.0390	8.6687	8.5810	8.3174
Tangible/Public Utility Personal	9.1000	9.1000	8.9000	8.8000
Total Weighted Average Tax Rate	8.9990	8.4787	8.4151	8.0545

	2013	2012	2011	2010	2009	2008
\$	2.4532	\$ 2.3033	\$ 2.2941	\$ 2.2941	\$ 2.2904	\$ 2.2898
	2.6377	2.5112	2.4899	2.4899	2.4659	2.4591
	3.0000	3.0000	3.0000	3.0000	2.4659	3.0000
	0.5000	0.5000	0.5000	0.4481	0.4474	0.4473
	0.5000	0.5000	0.5000	0.4666	0.4621	0.4609
	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
	0.7107	0.6978	0.6970	0.6970	0.4430	0.4428
	0.8551	0.8380	0.8352	0.8352	0.7012	0.6993
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	0.9808	0.9511	0.9494	0.9494	0.9487	0.9135
	0.9925	0.9696	0.9658	0.9658	0.9614	0.9334
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	1.0000	0.9910	0.9900	0.9900	0.8525	0.8636
	1.0000	1.0000	0.9977	0.9977	0.9150	0.9219
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	5.6447	5.4432	5.4305	5.3786	4.9820	4.9570
	5.9853	5.8188	5.7886	5.7552	5.5056	5.4746
	6.5000	6.5000	6.5000	6.5000	5.9659	6.5000
	2.3000	2.3000	2.3000	2.3000	2.3000	2.3000
	7.9447	7.7432	7.7305	7.6786	7.2820	7.2570
	8.2853	8.1188	8.0886	8.0552	7.8056	7.7746
	8.8000	8.8000	8.8000	8.8000	8.2659	8.8000
	8.0434	7.8505	7.8337	7.7877	7.4320	7.4313

(continued)

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

	2017	2016	2015	2014
School Districts				
Bellevue CSD	\$ 41.5500	\$ 42.6800	\$ 43.8900	\$ 43.7900
Berlin-Milan LSD	68.2400	68.3900	69.0500	69.1400
Firelands LSD	51.8300	51.9100	52.3300	52.4200
Huron CSD	74.3100	74.3900	74.4500	74.5200
Kelleys Island LSD	6.8500	6.3500	6.3500	6.3500
Margaretta LSD	63.1600	63.2000	63.7600	63.8500
Monroeville LSD	38.4500	39.5000	35.0000	38.2000
Perkins LSD	60.9000	60.9000	60.9000	60.9000
Sandusky CSD	80.0650	80.5250	80.5250	80.5250
Vermilion LSD	68.3300	68.4600	68.5500	68.6000
Western Reserve LSD	33.7500	33.9500	33.8500	33.8500
Joint Vocational School Districts				
EHOVE JVSD	3.9500	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	10.5000	10.5000
Castalia Village	8.6600	8.6600	8.6600	8.6600
Huron City	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	10.3500	16.3500	10.3500	10.9500
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	3.5000
Florence	7.1000	7.1000	7.1000	7.1000
Groton	5.7500	5.7500	5.7500	5.7500
Huron	4.9000	4.9000	4.7400	4.7400
Margaretta	11.2000	11.2000	11.2000	10.7000
Milan	6.5500	6.5500	5.3000	5.3000
Oxford	6.5000	6.5000	4.5000	4.5000
Perkins	16.2500	16.2500	16.2500	13.5000
Vermilion	5.1000	5.1000	5.1000	5.1000

	2013	2012	2011	2010	2009	2008
\$	43.0500	\$ 42.9000	\$ 43.1000	\$ 43.1000	\$ 37.9500	\$ 37.7500
	61.3500	61.2000	60.8000	61.2000	61.2000	61.2000
	52.4800	51.9800	47.0300	47.0700	47.0600	47.0100
	73.7200	73.8000	74.3500	75.0500	75.1500	75.1500
	7.1500	6.5500	12.3500	14.1500	14.1500	15.1500
	63.8500	63.7000	63.7000	56.8000	56.8000	56.8000
	38.2000	35.8000	35.8000	42.8000	46.3500	46.2000
	60.9000	60.9000	60.9000	60.9000	60.9000	60.9000
	80.5250	75.4100	75.4000	75.4000	75.9500	70.5500
	68.7200	68.0000	68.0700	68.0700	68.7000	68.2000
	33.8500	34.0500	34.0500	34.0500	34.1500	34.1500
	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500
	16.0000	16.0000	16.0000	16.0000	16.0000	16.0000
	6.1000	6.1000	6.1000	6.1000	6.1000	6.1000
	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000
	8.6600	8.6600	10.6600	10.6600	8.6600	8.6600
	4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
	10.0800	8.6300	8.6300	8.6300	8.2500	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	5.3000	5.3000	5.3000	5.3000	5.3000
	5.1000	6.1000	5.1000	6.1000	6.1000	5.1000
	5.7500	5.7500	5.7500	5.7500	5.7500	5.7500
	5.1400	5.1400	5.1400	5.1400	5.1400	5.1400
	9.7000	9.7000	9.7000	10.7000	10.7000	10.6500
	5.3000	5.3000	5.3000	5.3000	5.3000	5.3000
	4.5000	4.5000	4.5000	4.5000	4.5000	4.5000
	10.2000	10.2000	10.2000	10.2000	10.2000	10.2000
	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000

(continued)

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

	2017	2016	2015	2014
Other Units				
Bellevue Public Library	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
Huron Public Library	1.2500	1.2500	1.5100	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	1.7250	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.

	2013	2012	2011	2010	2009	2008
\$	1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
	1.8600	1.9600	1.9600	1.9600	1.9600	1.9600
	0.8000	0.8000	0.8000	0.8000	0.8000	0.8000
	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
	2.2250	1.1000	1.1000	1.1000	1.1000	1.1000
	1.5000	1.5000	1.5000	1.5000	1.5000	0.8000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes To Current Levy
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
2008	4,670,685	3,907,471	83.66	196,588	4,104,059	87.87	422,086	9.04

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	2017		2008		Percent of Total Assessed Valuation	Percent of Total Assessed Valuation
		Total Assessed Valuation	Rank	Total Assessed Valuation	Rank		
Ohio Edison Company	Utility	\$ 47,012,590	1	2.26%	\$ 29,274,950	2	1.42%
American Tranmissions	Manufacturer	45,606,230	2	2.19	8,824,760	6	0.43
Cedar Point Park LLC	Entertainment	40,724,410	3	1.96	46,564,440	1	2.26
LMN Development LLC	Entertainment	15,543,520	4	0.75	10,555,240	4	0.51
Norfolk & Western Railway	Railroad	13,572,260	5	0.65	12,620,520	3	0.61
Columbia Gas of Ohio, Inc.	Utility	12,399,810	6	0.60			
Sandusky Mall Company	Retail	7,898,520	7	0.38	6,865,850	9	0.33
GWR Sandusky Property	Entertainment	6,300,000	8	0.30	8,098,810	7	0.39
Shaker Village Rental Communities LTD	Real Estate	5,086,200	9	0.24			
Firelands Regional Medical Center	Health	4,774,850	10	0.23	7,010,170	8	0.34
Delphi Automotive Systems, LLC	Manufacturer				8,998,240	5	0.44
Ventra (was Automotive Components Holding Corporation)	Manufacturer				6,615,830	10	0.32
Total Principal Taxpayers		<u>198,918,390</u>		<u>9.56</u>	<u>145,428,810</u>		<u>7.05</u>
All Other Taxpayers		<u>1,881,017,030</u>		<u>90.44</u>	<u>1,917,867,265</u>		<u>92.95</u>
Total County Assessed Value		<u>\$2,079,935,420</u>		<u>100.00%</u>	<u>\$2,063,296,075</u>		<u>100.00%</u>

Source: Erie County Auditor

Erie County, Ohio
Taxable Sales by Type
Last Ten Years

	2017	2016	2015	2014
Sales Tax Payments	\$ 4,854,323	\$ 4,745,802	\$ 4,654,893	\$ 6,175,583
Direct Pay Tax Return Payments	880,390	1,249,861	1,143,314	1,257,497
Seller's Use Tax Return Payments	1,254,277	1,085,487	997,420	1,240,030
Consumer's Use Tax Return Payments	442,263	370,511	333,730	458,769
Motor Vehicle Tax Payments	1,679,282	1,565,265	1,597,045	2,216,253
Non-Resident Motor Vehicle Tax Payments	18,611	21,775	21,085	21,261
Watercraft and Outboard Motors	135,884	158,621	128,986	122,841
Department of Liquor Control	61,387	59,267	55,166	68,250
Sales Tax on Motor Vehicle Fuel Refunds	1,510	1,758	2,659	4,428
Sales/Use Tax Voluntary Payments	85,671	20,937	216,401	198,100
Statewide Master Numbers	6,661,110	6,606,029	6,480,920	8,647,842
Sales/Use Tax Assessment Payments	184,296	230,336	244,123	96,477
Managed Audit Sales/Use Tax	11,521	53,432	0	0
Streamlined Sales Tax Payments	24,030	11,640	8,275	7,991
Use Tax Amnesty Payments	153	297	538	539
Administrative Rotary Fund Fee	(162,610)	(161,747)	(158,671)	(205,033)
Sales/Use Tax Refunds Approved	(33,689)	(6,354)	(17,444)	(12,549)
Total	\$ 16,098,410	\$ 16,012,917	\$ 15,708,440	\$ 20,298,279
Sales Tax Rate	1.00%	1.00%	1.00%	1-1.50%

Source: Ohio Department of Taxation

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

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

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

	2013	2012	2011	2010	2009	2008
\$	4,592,960	\$ 4,110,214	\$ 4,154,429	\$ 3,903,154	\$ 3,766,929	\$ 5,160,188
	1,035,601	878,973	770,097	636,170	372,764	568,035
	898,884	712,018	701,667	656,019	664,890	870,410
	288,016	252,128	253,640	191,039	230,687	348,133
	1,677,209	1,450,010	1,497,757	1,316,654	1,193,244	1,584,822
	14,932	15,480	9,949	6,672	6,838	7,375
	70,400	72,107	48,803	44,489	44,453	73,889
	54,958	46,230	42,484	44,373	47,029	56,233
	2,983	3,202	2,478	2,071	3,131	3,396
	108,418	75,988	59,052	63,254	28,827	76,407
	7,080,965	6,181,531	6,023,393	5,993,431	5,498,314	7,393,411
	55,166	66,629	61,413	57,016	121,856	23,909
	0	0	0	0	0	
	4,628	5,147	7,627	2,793	3,434	2,806
	25,150	1,511	5,088	0	0	0
	(158,891)	(138,467)	(136,199)	(128,859)	(119,307)	(161,354)
	(21,163)	(24,606)	(17,793)	(31,091)	(51,659)	(33,564)
\$	<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>	<u>\$ 15,974,096</u>
	1-1.50%	1.00%	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
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
2008	9,276	410	9,610	723	18,886	1,133

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Sewer Customers
Last Nine Years

2017			
Customer	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	\$7,463,273		100.00%

2016			
Customer	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%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Nine Years

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%

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%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Nine Years

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%

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%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Nine Years

Customer	2011		
	Amount	Rank	Percentage
JH Routh Packing Company	\$ 445,272	1	6.54%
Kalahari Resort	436,456	2	6.40
Great Wolf Lodge	123,381	3	1.81
The Glidden Company	121,031	4	1.78
Ohio Veterans Home	110,473	5	1.62
Kyklos Bearing International	104,276	6	1.53
Visteon Corporation	51,300	7	0.75
NASA	43,827	8	0.64
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%

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	23,505	10	0.34
Total	1,582,765		22.63
Balance from Other Customers	5,412,645		77.37
Total Sewer Revenue	\$ 6,995,410		100.00%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Nine Years

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

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

Erie County, Ohio
Principal Water Customers
Last Nine Years

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	<u>52,457</u>	10	<u>0.59</u>
Total	1,652,152		18.69
Balance from Other Customers	<u>6,785,003</u>		<u>81.31</u>
Total Water Revenue	<u><u>\$8,437,155</u></u>		<u><u>100.00%</u></u>

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><u>\$ 8,838,286</u></u>		<u><u>100.00%</u></u>

(continued)

Erie County, Ohio
Principal Water Customers
Last Nine Years

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

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	28,792	10	0.36
Total	1,495,131		18.55
Balance from Other Customers	6,566,040		81.45
Total Water Revenue	\$ 8,061,171		100.00%

(continued)

Erie County, Ohio
Principal Water Customers
Last Nine Years

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	36,423	10	0.45
Total	1,613,515		19.95
Balance from Other Customers	6,475,736		80.05
Total Water Revenue	\$ 8,089,251		100.00%

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%

(continued)

Erie County, Ohio
Principal Water Customers
Last Nine Years

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

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

(continued)

Erie County, Ohio
Principal Water Customers
Last Nine Years

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

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

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

Year	Governmental Activities				Business-Type Activities		
	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Capital Leases	Revenue Bonds	General Obligation Bonds	Special Assessment Bonds
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
2008	18,010,254	0	677,500	120,525	0	32,028,331	1,000,080

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	\$ 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	
314,749	59,104,462	165,593	111,421,494	1,446	4.64	

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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)
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
2008	50,038,585	0.85	649.33

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

	2017	2016	2015	2014
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	93,673,656	97,461,808	82,752,012	85,833,667
Less Debt Outside Limitation				
General Obligation Bonds	14,769,670	14,554,698	16,922,006	19,225,758
Revenue Bonds	22,866,741	23,003,196	2,800,000	0
Special Assessment Bonds	19,696	498,510	624,480	797,485
Bond Anticipation Notes	0	0	0	0
OPWC Loans	0	4,561	10,968	31,630
OWDA Loans	<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>	<u>53,521,036</u>
Net Indebtedness	8,115,635	9,746,792	11,024,514	12,257,758
Less Amount Available in Debt Service Fund	<u>0</u>	<u>1,212,724</u>	<u>1,796,441</u>	<u>447,405</u>
Net Debt Within Limitation	<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>	<u>11,810,353</u>
Legal Debt Margin Within Limitation	<u>\$ 42,382,746</u>	<u>\$ 41,362,357</u>	<u>\$ 40,023,218</u>	<u>\$ 35,870,286</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	83.93%	82.90%	81.26%	75.23%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$20,799,352	\$20,558,570	\$20,300,516	\$19,672,256
Gross Indebtedness	93,673,656	97,461,808	82,752,012	85,833,667
Less Debt Outside Limitation				
General Obligation Bonds	14,769,670	14,554,698	16,922,006	19,225,758
Revenue Bonds	22,866,741	23,003,196	2,800,000	0
Special Assessment Bonds	19,696	498,510	624,480	797,485
Bond Anticipation Notes	0	0	0	0
OPWC Loans	0	4,561	10,968	31,630
OWDA Loans	<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>	<u>53,521,036</u>
Net Indebtedness	8,115,635	9,746,792	11,024,514	12,257,758
Less Amount Available in Debt Service Fund	<u>0</u>	<u>1,212,724</u>	<u>1,796,441</u>	<u>447,405</u>
Net Debt Within Unvoted Debt Limitation	<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>	<u>11,810,353</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$ 12,683,717</u>	<u>\$ 12,024,502</u>	<u>\$ 11,072,443</u>	<u>\$ 7,861,903</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	60.98%	58.49%	54.54%	39.96%

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.

2013	2012	2011	2010	2009	2008
<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
92,466,326	99,612,889	106,008,922	110,611,300	112,139,425	113,924,718
21,758,628	24,242,451	26,483,558	27,473,814	29,575,967	31,558,872
0	0	0	0	0	0
959,200	1,118,917	1,249,738	1,408,957	1,558,388	1,677,580
0	0	0	0	0	0
62,625	85,462	127,859	334,866	277,370	314,749
<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>	<u>59,104,462</u>
13,593,173	15,950,107	17,526,712	18,674,737	19,705,152	21,269,055
0	0	0	0	218,529	209,359
<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>21,059,696</u>
<u>\$ 33,950,171</u>	<u>\$ 34,172,694</u>	<u>\$ 32,643,187</u>	<u>\$ 31,616,292</u>	<u>\$ 30,250,567</u>	<u>\$ 29,022,706</u>
71.41%	68.18%	65.07%	62.87%	60.82%	57.95%
\$19,617,337	\$20,649,120	\$20,667,959	\$20,716,412	\$20,494,876	\$20,632,961
92,466,326	99,612,889	106,008,922	110,611,300	112,139,425	113,924,718
21,758,628	24,242,451	26,483,558	27,473,814	29,575,967	31,558,872
0	0	0	0	0	0
959,200	1,118,917	1,249,738	1,408,957	1,558,388	1,677,580
0	0	0	0	0	0
62,625	85,462	127,859	334,866	277,370	314,749
<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>	<u>59,104,462</u>
13,593,173	15,950,107	17,526,712	18,674,737	19,705,152	21,269,055
0	0	0	0	218,529	209,359
<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>21,059,696</u>
<u>\$ 6,024,164</u>	<u>\$ 4,699,013</u>	<u>\$ 3,141,247</u>	<u>\$ 2,041,675</u>	<u>\$ 1,008,253</u>	<u>\$ (426,735)</u>
30.71%	22.76%	15.20%	9.86%	4.92%	(2.07%)

Erie County, Ohio
Pledged Revenue
Governmental Activities
Current Year

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<i>Sports Park Revenue Bond</i>							
2017	\$ 1,340,837	N/A	\$ 1,340,837	\$ 480,000	\$ 650,650	\$ 1,130,650	1.19
<i>Kroger TIF Revenue Bond</i>							
2017	\$ 99,329	\$ 99,329	\$ 0	\$ 31,259	\$ 66,640	\$ 97,899	0.00

Source: County Records

(1) Includes operating revenues.

(2) There are no expenses for the Sports Park revenue bond.

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	
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
2008	7,033,412	5,404,980	1,628,432	1,084,364	n/a	1,084,364	1.50

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	
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
2008	7,304,433	5,977,732	1,326,701	1,101,818	n/a	1,101,818	1.20

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
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
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
2008	77,062	2,400,712,486	31,153	7.30

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	2017			2008		
		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	14.05%	4,890	1	12.25%
Ventra (was ACH)	Automotive	1,935	2	5.44	1,660	3	4.16
Firelands Regional Medical Center	Hospital	1,874	3	5.26	1,750	2	4.39
Kalahari Resort	Entertainment	1,154	4	3.24	750	6	1.88
Erie County	Government	864	5	2.43	824	5	2.07
International Automotive Components	Automotive	684	6	1.92	750	6	1.88
Ohio Veterans Home	Health Care Facility	648	7	1.82	615	9	1.54
Sandusky City School District	Education	480	8	1.35	650	8	1.63
Freudenberg- NOK	Packaging Facility	260	9	0.73	400	10	1.00
JBT Corporation	Food Equipment	215	10	0.60			
Kyklos Bearing International	Automotive				1,091	4	2.73
Total		<u>13,114</u>		<u>36.84%</u>	<u>13,380</u>		<u>33.53%</u>
Total Employment Within Erie County		<u>35,600</u>			<u>39,900</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

	2017	2016	2015	2014
General Government:				
Legislative and Executive	98.00	103.00	93.00	91.00
Judicial	109.00	112.00	111.00	105.00
Public Safety	168.00	166.00	157.00	156.00
Public Works	26.00	25.00	33.00	36.00
Health	103.00	92.00	89.00	89.00
Human Services	156.00	158.00	155.00	147.00
Water/Sewer/Landfill	48.00	50.00	46.00	45.00
Total	<u>708.00</u>	<u>706.00</u>	<u>684.00</u>	<u>669.00</u>

Source: Erie County Auditor

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

2013	2012	2011	2010	2009	2008
85.00	93.00	116.00	110.00	108.00	120.00
105.00	102.00	75.00	75.00	90.00	91.00
150.00	136.00	126.00	133.00	138.00	141.00
39.00	35.00	31.00	44.00	46.00	72.00
80.00	93.00	71.00	65.00	64.00	76.00
147.00	155.00	185.00	200.00	229.00	262.00
41.00	43.00	41.00	42.00	52.00	62.00
647.00	657.00	645.00	669.00	727.00	824.00

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

	2017	2016	2015	2014
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	594	627	724	645
Number of Meetings	56	53	56	57
Finance				
Number of Bid Contracts Awarded	19	25	19	15
Number of Purchase Orders Issued	6,256	6,371	6,468	5,808
Information Technology				
Number of Users Served	750	1,046	538	507
Facilities				
Number of Buildings	30	30	33	33
Square Footage of Buildings	581,846	581,864	608,633	608,633
Auditor				
Number of Non-Exempt Conveyances	1,760	1,660	1,629	1,372
Number of Exempt Conveyances	1,559	1,665	1,533	1,779
Number of Parcels Transferred	4,538	3,324	4,106	4,155
Number of Checks Issued	22,950	23,880	23,168	22,812
Treasurer				
Number of Parcels Billed	46,008	46,030	46,107	45,858
Number of Parcels Collected	43,652	43,985	44,041	42,728
Return on Portfolio Percentage	1.00	0.99	1.01	0.82
Prosecuting Attorney				
Number of Cases - Criminal	432	417	462	566
Board of Elections				
Number of Registered Voters	53,324	53,103	50,915	53,115
Number of Voters Last General Election	18,332	38,478	23,643	23,914
Percentage of Register Voters that Voted	34%	72%	46%	45%
Recorder				
Number of Deeds Filed	3,042	2,881	2,899	2,879
Number of Mortgages Filed	2,696	2,618	2,658	2,435
Number of Military Discharges Filed	1	3	10	37
Judicial				
Common Pleas				
Number of Civil Cases Filed	1,014	1,167	1,174	1,262
Number of Criminal Cases Filed	420	456	485	627
Number of Domestic Cases Filed	292	369	401	427
Number of Civil Stalking Protection Orders	106	112	96	134
Probate Court				
Number of Civil Cases Filed	1,103	1,103	1,135	1,111
Clerk of Courts				
Number of Civil Cases Filed	683	797	521	840
Number of Criminal Cases Filed	552	494	514	618
County Court				
Number of Civil Cases Filed	193	163	148	164
Number of Criminal Cases Filed	552	570	681	572
Number of Small Claims Cases Filed	18	6	18	21
Number of Traffic Cases	7,920	6,470	8,286	7,905
Huron Municipal Court				
Number of Civil Cases Filed	257	197	222	183
Number of Criminal Cases Filed	576	554	560	479
Number of Small Claims Cases Filed	52	87	75	63
Number of Traffic Cases	2,447	2,881	2,897	3,090
Sandusky Municipal Court				
Number of Civil Cases Filed	2,223	2,238	1,952	1,952
Number of Criminal Cases Filed	10,179	10,401	10,321	11,716
Number of Small Claims Cases Filed	610	625	453	422
Vermilion Municipal Court				
Number of Civil Cases Filed	349	301	392	324
Number of Criminal Cases Filed	552	552	266	295
Number of Small Claims Cases Filed	98	181	95	91
Number of Traffic Cases	4,572	4,670	2,006	2,319

2013	2012	2011	2010	2009	2008
576	634	650	537	548	572
56	61	63	63	68	66
28	27	27	26	30	28
6,003	5,998	6,522	6,571	12,776	13,020
850	533	750	596	596	400
34	34	38	38	38	38
611,243	611,243	611,445	611,445	611,445	611,445
1,468	1,363	1,279	1,171	1,273	1,456
1,668	1,558	1,382	1,262	1,319	1,340
4,857	3,637	2,661	2,564	2,730	2,900
22,775	22,513	26,758	23,587	21,061	24,897
45,836	45,814	45,780	45,800	44,446	44,615
42,088	42,577	43,750	41,800	43,490	40,490
0.71	0.72	1.03	2.00	2.84	4.29
480	445	503	385	454	616
52,726	54,009	52,043	53,980	55,277	55,185
16,540	39,908	27,209	29,466	26,342	41,729
31%	74%	52%	55%	48%	76%
2,838	2,838	2,489	2,460	2,497	3,429
3,373	3,154	2,538	2,540	2,981	2,846
36	57	93	71	68	70
1,256	996	1,388	1,550	1,766	1,170
502	418	484	419	766	768
334	465	476	455	624	369
115	121	130	120	177	64
1,165	1,159	1,182	1,153	1,156	1,167
839	939	916	1,067	1,105	1,156
563	519	539	460	529	705
125	198	220	254	267	N/A
644	673	570	421	445	N/A
19	17	26	31	28	N/A
7,306	7,542	6,491	6,322	6,341	N/A
183	206	238	236	259	260
858	824	562	577	649	756
158	75	33	36	33	117
3,383	2,515	2,335	2,397	2,454	2,307
2,153	2,246	1,970	2,180	2,512	2,631
12,843	11,597	9,879	10,295	14,560	15,367
465	500	532	548	649	645
285	466	469	539	523	523
568	627	623	732	780	823
108	69	53	38	52	73
3,427	2,474	2,892	3,283	2,642	3,053

(continued)

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

	2017	2016	2015	2014
Adult Probation				
Average Daily Case Load Per Officer	75	75	130	130
Average Number of Supervised Offenders	658	687	750	768
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	665	768	805	1,083
Public Defender				
Number of Cases	2,785	2,680	2,836	2,946
Law Library				
Number of Volumes in Collection	21,542	21,487	21,391	21,286
Public Safety				
Juvenile Detention Facility				
Average Daily Center Census	18	23	23	28
Sheriff				
Jail Operation				
Average Daily Jail Census	127	131	131	133
Prisoners Booked	3,829	3,773	3,535	3,936
Prisoners Released	3,833	3,768	3,653	3,930
Out of County Bed Days Used	0	N/A	N/A	N/A
Enforcement				
Number of Incidents Reported	18,020	18,130	26,848	26,900
Number of Citations Reported	1,559	1,891	1,341	1,892
Number of Papers Served	4,697	4,306	4,806	5,345
Number of Telephone Calls	30,467	37,572	42,214	37,147
Number of Transport Hours	3,328	3,328	3,328	3,328
Number of Court Security Hours	4,300	4,300	4,303	4,992
Coroner				
Number of Cases Investigated	106	42	205	167
Number of Autopsies Performed	75	90	64	64
Emergency Management				
Number of Emergency Responses	23	21	20	22
Public Works				
Engineer				
Miles of Roads Resurfaced	1.30	7.18	8	7
Miles of Roads With Chip Seal	12.47	12.44	38	37
Number of Bridges Replaced/Improved	2	2	6	1
Number of Culverts Replaced	5	2	1	0
Health				
Developmental Disabilities				
Number of Clients Enrolled - Children	590	527	469	468
Number of Clients Enrolled - Early Intervention	169	167	170	165
Number of Clients Enrolled - Preschool	113	111	80	99
Number of Clients Enrolled - School Age	308	249	219	204
Number of Clients Enrolled - Adults	352	351	405	424
Human Services				
Veteran Services				
Number of Clients Served	195	258	213	210
Amount of Benefits Paid to County Residents	\$ 237,769	\$ 289,263	\$ 250,534	\$ 230,598
Jobs and Family Services				
Average Client Count - Food Stamps	9,240	4,980	5,957	5,897
Average Client Count - Day Care	363	276	390	398
Average Client Count - WIA	3,556	2,119	1,041	416
Average Client Count - Heating Assistance	0	N/A	N/A	75
Average Client Count - Job Placement	N/A	N/A	N/A	523
Children's Services				
Average Client Count - Foster Care	103	104	111	98
Average Client Count - Adoption	16	5	7	3
Child Support Enforcement Agency				
Total Child Support Collected	\$ 13,966,936	\$ 14,713,601	\$ 14,162,761	\$ 14,698,730
Percentage Collected	72	79	71	71

2013	2012	2011	2010	2009	2008
125	125	140	140	140	130
745	800	850	891	972	950
1,441	1,793	1,439	1,356	1,521	1,510
2,901	2,879	0	0	0	0
20,868	20,661	20,456	20,254	19,290	18,371
23	22	24	24	25	22
131	123	111	106	114	121
4,567	3,862	3,888	3,870	4,285	4,428
5,114	3,582	2,855	3,773	4,294	1,196
N/A	N/A	N/A	N/A	391	3,311
22,112	19,657	16,173	14,503	14,788	16,019
1,829	2,179	1,721	1,265	1,346	1,645
4,770	5,113	4,857	4,755	5,856	5,857
3,766	30,164	11,069	71,358	N/A	70,667
3,328	3,328	3,328	3,328	4,160	4,160
4,992	4,992	4,992	4,992	6,240	6,240
157	181	174	103	103	46
52	68	25	79	39	46
15	33	37	21	42	34
3	3	3	3	4	4
54	1	16	26	68	80
8	3	3	5	23	2
2	4	4	4	12	5
469	372	467	327	257	247
188	207	198	127	106	97
120	34	53	51	39	39
161	131	216	149	112	111
357	479	312	229	219	212
165	172	199	196	190	201
\$ 184,047	\$ 181,175	\$ 241,238	\$ 205,339	\$ 207,927	\$ 206,649
6,017	4,945	504	474	4,835	3,338
600	686	665	800	664	628
607	780	163	683	1,622	65
N/A	N/A	N/A	N/A	N/A	N/A
476	309	142	614	258	84
90	82	50	60	90	110
3	3	6	3	6	4
\$ 15,012,871	\$ 15,412,871	\$ 15,913,478	\$ 15,665,984	\$ 16,070,144	\$ 16,771,324
71	70	69	68	69	70

(continued)

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

	2017	2016	2015	2014
Economic Development				
CHIP Number of Projects	0	23	26	5
CDBG Number of Projects	8	4	4	3
Number of Related Infrastructure Projects	39	11	5	4
Sewer District				
Average Daily Sewage Treated	1,843,900	1,724,800	1,718,000	1,790,000
Number of Tap-Ins	337	43	55	59
Number of Customers	10,080	9,732	9,902	9,958
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	3,626,849	3,640,364	3,617,000	3,366,000
Number of Tap-Ins	41	83	54	59
Number of Customers	10,345	10,311	10,832	10,754
Care Facility				
Private Pay Average Daily Census	14	16	18	23
Medicare Average Daily Census	7	7	8	9
Medicare Managed Care Average Daily Census	1	1	1	1
Medicaid Average Daily Census	91	95	91	77
Hospice Average Daily Census	3	1	5	14
Conservation and Recreation - Erie Metroparks				
Number of Parks	13	13	10	10

Source: Erie County Departments and Offices

2013	2012	2011	2010	2009	2008
4	6	4	N/A	N/A	12
8	7	5	5	6	5
8	4	1	1	4	N/A
1,850,000	1,745,000	2,434,000	1,709,234	1,610,300	2,105,000
50	42	49	50	21	33
9,860	9,880	9,805	9,708	9,698	9,686
N/A	N/A	N/A	N/A	N/A	N/A
3,010,000	N/A	N/A	4,383,562	N/A	N/A
53	69	75	66	93	86
10,666	10,675	10,629	10,483	10,450	10,333
19	18	17	16	N/A	N/A
5	3	5	5	N/A	N/A
1	N/A	N/A	2	N/A	N/A
67	69	74	78	N/A	N/A
13	13	9	9	N/A	N/A
10	10	10	10	10	10

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

	2017	2016	2015	2014
General Government				
Legislative and Executive				
Administrative Office Space (square feet)				
Commissioners	7,037	7,037	7,037	5,712
Auditor	3,210	3,210	3,210	3,210
Treasurer	1,969	1,969	1,969	1,759
Prosecuting Attorney	3,576	3,576	3,576	3,576
Board of Elections	2,886	2,886	2,886	2,700
Recorder	3,210	3,210	3,096	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	4
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	43	43	43	47
Jail Capacity	111	109	109	106
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	137
Number of Culverts	661	660	660	718
Vehicles	31	31	34	37
Health				
Developmental Disabilities Buildings	1	1	2	2
Developmental Disabilities Buses and Vans	6	7	8	10
Human Services				
Job and Family Services Vehicles	7	7	8	9
Veterans Services Vehicles	2	2	2	2
Conservation and Recreation				
Number of Parks	13	13	10	10
Sewer				
Number of Treatment Facilities	3	3	3	3
Number of Pumping Stations	44	42	42	42
Total Lines (in miles)	144	132	132	132
Water				
Total Lines (in miles)	313	313	313	313

Source: Erie County

2013	2012	2011	2010	2009	2008
5,712	5,712	5,712	5,712	5,712	5,712
3,210	3,210	3,096	3,096	3,096	3,096
1,759	1,759	1,759	1,759	1,759	1,759
3,576	3,576	3,576	3,576	3,576	3,576
2,700	2,700	2,700	2,700	2,520	2,520
3,096	3,096	3,096	3,096	3,096	3,096
1,440	1,060	1,060	1,060	1,060	1,060
1,325	1,325	1,325	1,325	1,325	1,325
1,451	1,451	1,451	1,451	1,451	1,104
26,236	26,236	26,236	26,236	26,236	26,236
1,200	1,200	1,200	1,200	1,200	1,200
525	525	525	525	525	525
3	3	3	3	3	3
1	1	1	1	1	1
4	4	4	4	4	4
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
37	26	26	35	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	136	130	130	130	130
718	718	717	716	655	863
36	29	29	29	30	30
2	2	2	2	2	2
10	17	18	18	16	18
8	8	8	8	8	8
2	2	2	2	2	2
10	10	10	10	10	10
3	3	3	4	4	4
42	42	39	37	37	37
132	132	132	132	132	132
313	313	311	311	311	311

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Rea & associates *a brighter way*

Erie County, Ohio

*Reports Issued Pursuant to
Government Auditing Standards
And the Uniform Guidance*

For the Year Ended
December 31, 2017

Erie County, Ohio

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June 26, 2018

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

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 26, 2018, wherein we noted the County restated net position to remove capital assets previously reported in error.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rea & Associates, Inc.

Medina, Ohio

June 26, 2018

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

**Independent Auditor's Report on Compliance for Each Major Federal Program;
Report on Internal Control over Compliance; and Report on the Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

Report on Compliance for Each Major Federal Program

We have audited Erie County's, Ohio (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2017-001 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 26, 2018, which contained an unmodified opinion on those financial statements, wherein we noted the County restated net position to remove capital assets previously reported in error. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rea & Associates, Inc.

Medina, Ohio

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Erie County, Ohio

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Direct:</i>				
Water and Waste Disposal Systems for Rural Communities	10.760		\$ 1,452,102	\$ 0
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster:				
School Breakfast Program				
Cash Assistance	10.553	074740-05PU	24,382	0
National School Lunch Program				
Cash Assistance	10.555	074740-LLP4	38,412	0
Non-Cash Assistance	10.555	222-1652	5,920	0
Total Nutrition Cluster			<u>68,714</u>	<u>0</u>
School Snack Program	10.558		7,237	0
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
SNAP Cluster				
Supplemental Nutrition Assistance Program (SNAP)	10.561	G-1617-11-5506/G-1819-11-5733	269,057	0
Total SNAP Cluster			<u>269,057</u>	<u>0</u>
Total U.S. Department of Agriculture			\$ 1,797,110	0
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed through the Ohio Development Services Agency:</i>				
Community Development Block Grants Cluster:				
2014 Community Development Block Grants	14.228	B-F-14-1AU-1	1,575	0
2014 Community Housing Investment Program	14.228	B-C-14-1AU-1	95,790	0
2015 Community Development Block Grants	14.228	B-F-15-1AU-1	314,111	0
2014 Residential Public Infrastructure Grant Program	14.228	B-W-14-1AU-1	78,977	0
2016 Community Development Block Grants	14.228	B-F-16-1AU-1	38,931	0
Total Community Development Block Grants Cluster			<u>529,384</u>	<u>0</u>
2014 CHIP Grant Home Investment Partnerships	14.239	B-C-14-1AU-2	34,976	0
Total CHIP Grant Home Investment Partnerships			<u>34,976</u>	<u>0</u>
Total U.S. Department of Housing and Urban Development			\$ 564,360	0
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Ohio Attorney General's Office:</i>				
VOCA: 2016-2017	16.575	2017-VOCA-43552483	38,368	0
VOCA: 2017-2018	16.575	2018-VOCA-109308870	120,881	0
Total VOCA			<u>159,249</u>	<u>0</u>
Violence Against Women Formula Grants	16.588	2016-WF-VA5-8114	41,136	0
Total U.S. Department of Justice			\$ 200,385	0
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed through the Area 7 Workforce Investment Board:</i>				
WIOA Cluster:				
WIA Adult	17.258	G-1617-11-5506/G-1819-11-5733	\$ 116,357	0
WIA Youth	17.259	G-1617-11-5506/G-1819-11-5733	127,087	0
WIA Dislocated Worker	17.278	G-1617-11-5506/G-1819-11-5733	105,254	0
Total WIOA Cluster			<u>348,698</u>	<u>0</u>
Employment Services Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	G-1617-11-5506/G-1819-11-5733	3,000	0
Total Employment Services Cluster			<u>3,000</u>	<u>0</u>
Total U.S. Department of Labor			\$ 351,698	0

Erie County, Ohio

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2017

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	PID 93660	\$ 573,152	\$ 0
Highway Planning and Construction	20.205	PID 100012	11,264	0
Total Highway Planning and Construction Cluster			<u>584,416</u>	<u>0</u>
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
High Visibility Enforcement OT	20.600	STEP17-22-00-00-00495-01	11,391	0
National Priority Safety Programs	20.616	IDEP17-22-00-00-00348-01	15,796	0
Total Highway Safety Cluster			<u>27,187</u>	<u>0</u>
<i>Passed through the Ohio Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning	20.703	HM-HMP-0531-16-01-00	9,520	0
Total U.S. Department of Transportation			\$ 621,123	0
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Health:</i>				
Help Me Grow Part C	84.181		\$ 164,061	0
Total U.S. Department of Education			\$ 164,061	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5506/G-1819-11-5733	\$ 43,003	0
TANF Cluster				
Temporary Assistance for Needy Families	93.558	G-1617-11-5506/G-1819-11-5733	1,480,590	0
Total TANF Cluster			<u>1,480,590</u>	<u>0</u>
Child Support Enforcement	93.563	G-1617-11-5506/G-1819-11-5733	891,621	0
CCDF Cluster				
Quality Child Care and Administration	93.575	G-1617-11-5506/G-1819-11-5733	38,014	0
Child Care Non-Administration	93.575	G-1617-11-5506/G-1819-11-5733	66,532	0
Total CCDF Cluster			<u>104,546</u>	<u>0</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5506/G-1819-11-5733	48,812	0
Foster Care Title IV-E:				
Foster Care Services	93.658	G-1617-11-5506/G-1819-11-5733	677,163	0
IV-E Administration and Training	93.658	G-1617-11-5506/G-1819-11-5733	89,866	0
Total Foster Care Title IV-E			<u>767,029</u>	<u>-</u>
Adoption Assistance:				
Non-Recurring Adoption Assistance	93.659	G-1617-11-5506/G-1819-11-5733	136,235	0
IV-E Administration and Training	93.659	G-1617-11-5506/G-1819-11-5733	6,186	0
Total Adoption Assistance			<u>142,421</u>	<u>0</u>
Social Services Block Grant	93.667	G-1617-11-5506/G-1819-11-5733	681,468	0
Chafee Foster Care Independence Program	93.674	G-1617-11-5506/G-1819-11-5733	15,026	0
Children's Health Insurance Program	93.767	G-1617-11-5506/G-1819-11-5733	132,531	0
Medical Assistance Program	93.778	G-1617-11-5506/G-1819-11-5733	821,756	0
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Medicaid Cluster:				
Medicaid Administrative Claiming (MAC)	93.778		213,078	0
Total Medicaid Cluster			<u>1,034,834</u>	<u>0</u>
Social Services Block Grant	93.667		53,876	0
Memo Total CFDA # 93.667			<u>735,344</u>	<u>0</u>
Total U.S. Department of Health and Human Services			\$ 5,395,757	0

Erie County, Ohio

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2017

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Emergency Management Agency:</i>				
NBI Operation Stonegarden	97.067	EMW-2014-SS00101-S01	\$ 37,838	\$ 0
Emergency Management Performance Grant	97.042	EMC-2016-EP-00003-S01	43,916	0
Emergency Management Performance Grant	97.042	EMC-2017-EP-00006-S01	40,698	0
Total Emergency Management Performance Grant			<u>84,614</u>	<u>0</u>
Hazard Mitigation Grant	97.047		56,362	0
Total U.S. Department of Homeland Security			\$ 178,814	0
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 9,273,308	0

The accompanying notes are an integral part of this schedule.

Erie County, Ohio

*Notes to the Schedule of Expenditures of Federal Awards
2 CFR 200.510(b)(6)
For the Year Ended December 31, 2017*

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Erie County, Ohio (the County) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

NOTE E – UNITED STATES DEPARTMENT OF AGRICULTURE (USDA) LOANS OUSTANDING – BAYVIEW SEWER PROJECT

The County was awarded a grant and loans through the Water and Waste Disposal systems for Rural Communities program, CFDA #10.760. Both grant and loan proceeds are reported on the Schedule when expended. USDA loan proceeds for the project totaled \$374,408. The balance of USDA loans outstanding related to the Bayview Sewer Project totaled \$3,678,000 as of December 31, 2017.

Erie County, Ohio

Notes to the Schedule of Expenditures of Federal Awards (Continued)

2 CFR 200.510(b)(6)

For the Year Ended December 31, 2017

NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2017 is \$143,894.

NOTE G - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE H - MEDICAID COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2012 and 2013 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$13,240 and \$6,368, respectively. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. The revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

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Erie County, Ohio

*Schedule of Findings and Questioned Costs
2 CFR Section 200.515
December 31, 2017*

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	None reported
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list): TANF Cluster Child Support Enforcement Foster Care Title IV-E	CFDA #93.558 CFDA #93.563 CFDA #93.658
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

Erie County, Ohio

Schedule of Findings and Questioned Costs (Continued)
2 CFR Section 200.515
December 31, 2017

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None Noted.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number 2017-001 - Significant Deficiency – Allowable Costs

Federal Programs: TANF Cluster

CFDA Numbers: 93.558

Federal Award Number/Program Year: G-1617-11-5506/G-1819-11-5733

Federal Agency: U.S. Department of Health and Human Services

Pass Through Entity: Ohio Department of Jobs and Family Services

Repeat Finding from Prior Audit: No

Criteria: 2 CFR 200.303 states, in part, the non-federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition: The County's procedures for monitoring allowable costs include the invoice is approved as "OK to pay" by a supervisor in the Erie County Jobs and Family Services Department (ECJFS). During our testing of allowable costs, we noted that two out of forty invoices were not signed by a supervisor.

Cause: Supervisory approval was not obtained for two expenditures as noted above.

Potential Effect: The lack of approval for expenditures increases the risk of unallowable costs or incorrect cost allocation between the ECJFS programs.

Recommendation: We recommend the County ensure all invoices are approved in accordance with the established procedure prior to payment.

Management Response: See Corrective Action Plan.

RICHARD H. JEFFREY

ERIE COUNTY AUDITOR

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Estate Tax & 627-7746
General

Real Estate:

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Assessment 627-7658
CAMA 627-7610
CAUV 627-7743
Homestead 627-7742
Personal Property 627-7742
Mobile Homes 627-7746
Transfers 627-7853
General 627-7746

Payroll 627-7747

Vendor's License 627-7746

Weights & 627-6650
Measures

Erie County
Corrective Action Plan
2 CFR § 200.511(c)
December 31, 2017

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	The JFS department will review all invoices for an ok to pay as indication of receipt of goods or services before the payment is processed.	August 1, 2018	Debra Haer



Secretary, Erie County Board of Revision
Secretary, Erie County Budget Commission
Member, Erie County Records Commission
Sealer, Weights & Measures

RICHARD H. JEFFREY

ERIE COUNTY AUDITOR

Erie County, Ohio
Schedule of Prior Audit Findings
 2 CFR 200.511(b)
 December 31, 2017

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 Homestead 627-7742
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 Mobile Homes 627-7746
 Transfers 627-7853
 General 627-7746

Payroll 627-7747

Vendor's License 627-7746

Weights & 627-6650
 Measures



Secretary, Erie County Board of Revision
 Secretary, Erie County Budget Commission
 Member, Erie County Records Commission
 Sealer, Weights & Measures

Finding Number	Finding Summary	Status	Additional Information
2016-001	Material Noncompliance	Corrective Action Taken and Finding was Partially Corrected.	Finding has been decreased to a verbal comment since a carryover effect from Phase I created the immaterial noncompliance in FY17. Issue will be fully correct in FY18.



Dave Yost • Auditor of State

ERIE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 25, 2018