Erie County, Ohio

Reports Issued Pursuant to
Government Auditing Standards
And the Uniform Guidance

For the Year Ended
December 31, 2016

Dave Yost • Auditor of State

Board of Commissioners
Erie County
247 Columbus Avenue Suite 210
Sandusky, Ohio 44870-2635

We have reviewed the *Independent Auditor's Report* of Erie County, prepared by Rea & Associates, Inc., for the audit period January 1, 2016 through December 31, 2016. 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.

Dave Yost
Auditor of State

September 7, 2017

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Erie County, Ohio

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June 27, 2017

To the Board of County Commissioners
Erie County
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, 2016, 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 27, 2017.

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.

CPAs and business consultants
www.reacpa.com

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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2016-001.

The County's Response to Findings

The County's response to the 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 the financial statements and, accordingly, we express no opinion on it.

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.

Kea & Associates, Inc.

Medina, Ohio

June 27, 2017

To the Board of County Commissioners
Erie County
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, 2016. 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, 2016.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 27, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions 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.

Kea & Associates, Inc.

Medina, Ohio

Erie County, Ohio

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

FEDERAL GRANTOR *Pass-Through Grantor* Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
Direct:				
Water and Waste Disposal Systems for Rural Communities	10.760		$ 5,137,763	$ 0
Passed through the Ohio Department of Education:				
Nutrition Cluster:				
School Breakfast Program				
Cash Assistance	10.553	074740-05PU	32,178	0
National School Lunch Program				
Cash Assistance	10.555	074740-LLP4	51,086	0
Non-Cash Assistance	10.555	222-1652	8,046	0
Total Nutrition Cluster			91,310	
School Snack Program	10.558		9,664	0
Passed through the Ohio Department of Jobs and Family Services:				
Supplemental Nutrition Assistance Program (SNAP)	10.561		405,354	0
Total U.S. Department of Agriculture			**$ 5,644,091**	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through the Ohio Development Services Agency:				
Community Development Block Grants Cluster:				
2013 Community Housing Investment Program	14.228	B-C-13-1AU-1	$ 6,765	0
2014 Community Development Block Grants	14.228	B-F-14-1AU-1	80,150	0
2014 Community Housing Investment Program	14.228	B-C-14-1AU-1	303,110	0
2015 Community Development Block Grants	14.228	B-F-15-1AU-1	69,874	0
2014 Residential Public Infrastructure Grant Program	14.228	B-W-14-1AU-1	495,172	
Total Community Development Block Grants Cluster			955,071	
2013 CHIP Grant Home Investment Partnerships	14.239	B-C-13-1AU-2	19,445	0
2014 CHIP Grant Home Investment Partnerships	14.239	B-C-14-1AU-2	78,963	
Total CHIP Grant Home Investment Partnerships			98,408	
Total U.S. Department of Housing and Urban Development			**$ 1,053,479**	
U.S. DEPARTMENT OF JUSTICE				
Passed through the Ohio Attorney General's Office:				
VOCA: 2015-2016	16.575	2016-VOCA-19812113	$ 103,738	0
VOCA: 2016-2017	16.575	2017-VOCA-43552483	39,942	0
Total VOCA			143,680	
Violence Against Women Formula Grants	16.588	2015-WF-VA5-8114	40,639	
Total U.S. Department of Justice			**$ 184,319**	
U.S. DEPARTMENT OF LABOR				
Passed through the Area 7 Workforce Investment Board:				
Workforce Investment Act Cluster:				
WIA Adult	17.258	G-1617-11-5506	$ 189,428	0
WIA Adult Administration	17.258	G-1617-11-5506	4,490	0
State Special Projects	17.258	G-1617-11-5506	2,500	0
Total CFDA #17.258			196,418	
WIA Youth	17.259	G-1617-11-5506	149,910	0
WIA Youth Administration	17.259	G-1617-11-5506	5,670	0
Total CFDA #17.259			155,580	
WIA Dislocated Worker	17.278	G-1617-11-5506	232,971	0
WIA Dislocated Worker Administration	17.278	G-1617-11-5506	259	0
Total CFDA #17.278			233,230	
Total Workforce Investment Act Cluster			585,228	
Employment Services Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	G-1617-11-5506	45,211	
Total U.S. Department of Labor			**$ 630,439**	

(Continued)

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				
Passed through the Ohio Department of Transportation:				
Highway Planning and Construction	20.205	PID 93660	$ 94,846	$ 0
Highway Planning and Construction	20.205	PID 100012	202,756	0
Highway Planning and Construction	20.205	PID 101910	302,178	0
Total Highway Planning and Construction			599,780	
Passed through the Ohio Department of Public Safety:				
High Visibility Enforcement OT	20.600	STEP-2016-00-00-00466-00	10,249	0
National Priority Safety Programs	20.616	IDEP-2016-00-00-00346-00	11,955	
Total U.S. Department of Transportation			**$ 621,984**	
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Direct:				
Congressionally Mandated Projects	66.202	00E01502	$ 391,498	0
Total U.S. Environmental Protection Agency			**$ 391,498**	
U.S. DEPARTMENT OF EDUCATION				
Passed through the Ohio Department of Health:				
Help Me Grow Part C	84.181		$ 86,966	0
Total U.S. Department of Education			**$ 86,966**	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the Ohio Department of Jobs and Family Services:				
Promoting Safe and Stable Families	93.556	G-1617-11-5506	$ 80,613	0
Temporary Assistance for Needy Families	93.558	G-1617-11-5506	1,413,621	0
Child Support Enforcement	93.563	G-1617-11-5506	817,806	0
Child Care Block Grants Cluster				
Quality Child Care and Administration	93.575	G-1617-11-5506	43,413	0
Child Care Non-Administration	93.575	G-1617-11-5506	35,526	0
Total Child Care Block Grants Cluster			78,939	
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5506	63,417	0
Foster Care Title IV-E:				
Foster Care Services	93.658	G-1617-11-5506	745,719	0
IV-E Administration and Training	93.658	G-1617-11-5506	120,354	0
Total Foster Care Title IV-E			866,073	
Adoption Assistance:				
Non-Recurring Adoption Assistance	93.659	G-1617-11-5506	$ 3,106	0
IV-E Administration and Training	93.659	G-1617-11-5506	112,114	0
Total Adoption Assistance			115,220	
Social Services Block Grant	93.667	G-1617-11-5506	763,445	0
Chafee Foster Care Independence Program	93.674	G-1617-11-5506	6,950	0
Children's Health Insurance Program	93.767	G-1617-11-5506	2,677	
Medical Assistance Program	93.778	G-1617-11-5506	587,201	0
Passed through the Ohio Department of Developmental Disabilities:				
Medicaid Cluster:				
Medicaid Administrative Claiming (MAC)	93.778		225,549	0
Total Medicaid Cluster			812,750	
Social Services Block Grant	93.667		50,858	0
Memo Total CFDA # 93.667			**814,303**	
Total U.S. Department of Health and Human Services			**$ 5,072,369**	

(Continued)

Erie County, Ohio

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2016

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				
Passed through the Ohio Emergency Management Agency:				
NBI Operation Stonegarden	97.067	EMW-2014-SS00101-S01	$ 40,372	$ 0
NBI Operation Stonegarden	97.067	EMW-2015-SS-00086	13,445	0
Total NBI Operation Stonegarden			53,817	
Emergency Management Performance Grant	97.042	EMW-2015-EP-00034-S01	17,771	0
Emergency Management Performance Grant	97.042	EMC-2016-EP-00003-S01	77,461	0
Total Emergency Management Performance Grant			95,232	
Hazard Mitigation Grant	97.047	EMC-2011-PD-002	106,216	0
Total U.S. Department of Homeland Security			**$ 255,265**	0
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ 13,940,410**	$ 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, 2016

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, 2016. 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, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225) or 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 $3,303,196. The balance of USDA loans outstanding related to the Bayview Sewer Project totaled $3,303,196 as of December 31, 2016.

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, 2016 is $119,970.25.

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 2010 and 2011 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of $10,702.00 and $7,937.75, 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.

Erie County, Ohio

Schedule of Findings and Questioned Costs
2 CFR Section 200.515
December 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): Community Development Block Grants Cluster Water and Waste Disposal System for Rural Communities	 CFDA #14.228 CFDA #10.760
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > $ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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

Finding 2016-001
Material Non-Compliance – Appropriations in Excess of Certified Estimates Resources

Criteria: Ohio Rev. Code section 5705.39 states that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there from, as certified by the budget commission. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official certificate or amended official certificate. When the appropriation does not exceed such official certificate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure. Appropriations shall be made from each fund only for the purposes for which such fund is established.

Condition: The County had original and final appropriations exceeding certified estimated resources for the following funds:

	Original Certifications Plus Beginning Balances	Original Appropriations less Prior year Encumbrances	Excess
General Fund	$ 41,422,451	$ 50,223,786	$ 8,801,335

	Final Certifications Plus Beginning Balances	Final Appropriations less Prior year Encumbrances	Excess
General Fund	$ 41,400,206	$ 52,116,721	$ 10,716,515

Cause: The County issued revenue bonds in 2016 related to the Cedar Point Sports Park project that was not included in the original or amended certificates of estimated resources.

Potential Effect: Failure to monitor appropriations vs. estimated resources could result in unbudgeted expenditures.

Recommendation: We recommend the County monitor appropriations to estimated resources in all funds which are legally required to be budgeted to ensure compliance with the above requirement. This comparison should be compared on a regular basis and any time either the certificate of estimated resources or appropriations are modified.

Management Response: See Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Noted Noted.

Erie County

Corrective Action Plan
2 CFR § 200.511(c)
December 31, 2016

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2016-001	The County will review estimated resources compared to appropriations on a monthly basis for compliance, including all debt transactions.	September 30, 2017	Edward Widman

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

ERIE COUNTY, OHIO

FOR THE YEAR ENDED DECEMBER 31, 2016

Erie County, Ohio

Comprehensive
Annual Financial Report

For the Year Ended December 31, 2016

Prepared by the Erie County
Auditor's Office

Richard H. Jeffrey
County Auditor

INTRODUCTORY SECTION

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

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RICHARD H. JEFFREY

Erie County Auditor

June 27, 2017

Citizens of Erie County
Erie County Commissioners

I am pleased to present Erie County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2016. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Erie County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office. The County has a framework of internal controls to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements.

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

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

Rea & Associates, Inc. has issued an unmodified opinion on Erie County's financial statements for the year ended December 31, 2016. The Independent Auditor's Report is located at the front of the financial section of this report.

State law requires the County to file basic financial statements with the Auditor of State within one hundred fifty days after year end. This report fulfills that requirement.

Governmental Structure

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

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

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

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

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

Local Economy

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

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

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

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

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

Major Initiatives

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

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

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

Relevant Financial Policies

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

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

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

Long-Term Financial Planning

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

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Erie County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation and publication of this report would not have been possible without the cooperation of each elected official, department head, and a large number of County employees. I am grateful for their assistance and cooperation.

I also want to thank Rea & Associates for their guidance and continued professionalism throughout this project. I want to gratefully acknowledge the auditors from the Audit Division of Rea & Associates, who performed the audit on these financial statements.

Finally, I would like to recognize members of my staff who have the responsibility for preparing this report. Planning, coordinating, compiling, and completing this report has been the responsibility of Brenda Hurst, Chief Fiscal Officer, Janice Baum, Fiscal Officer, and John Rogers, Chief Deputy Auditor. I am grateful for their dedication, hard work, and attention to detail contained in every phase of this entire project. Without their assistance and dedication this report would not be possible.

Sincerely,

Richard H. Jeffrey
Erie County Auditor

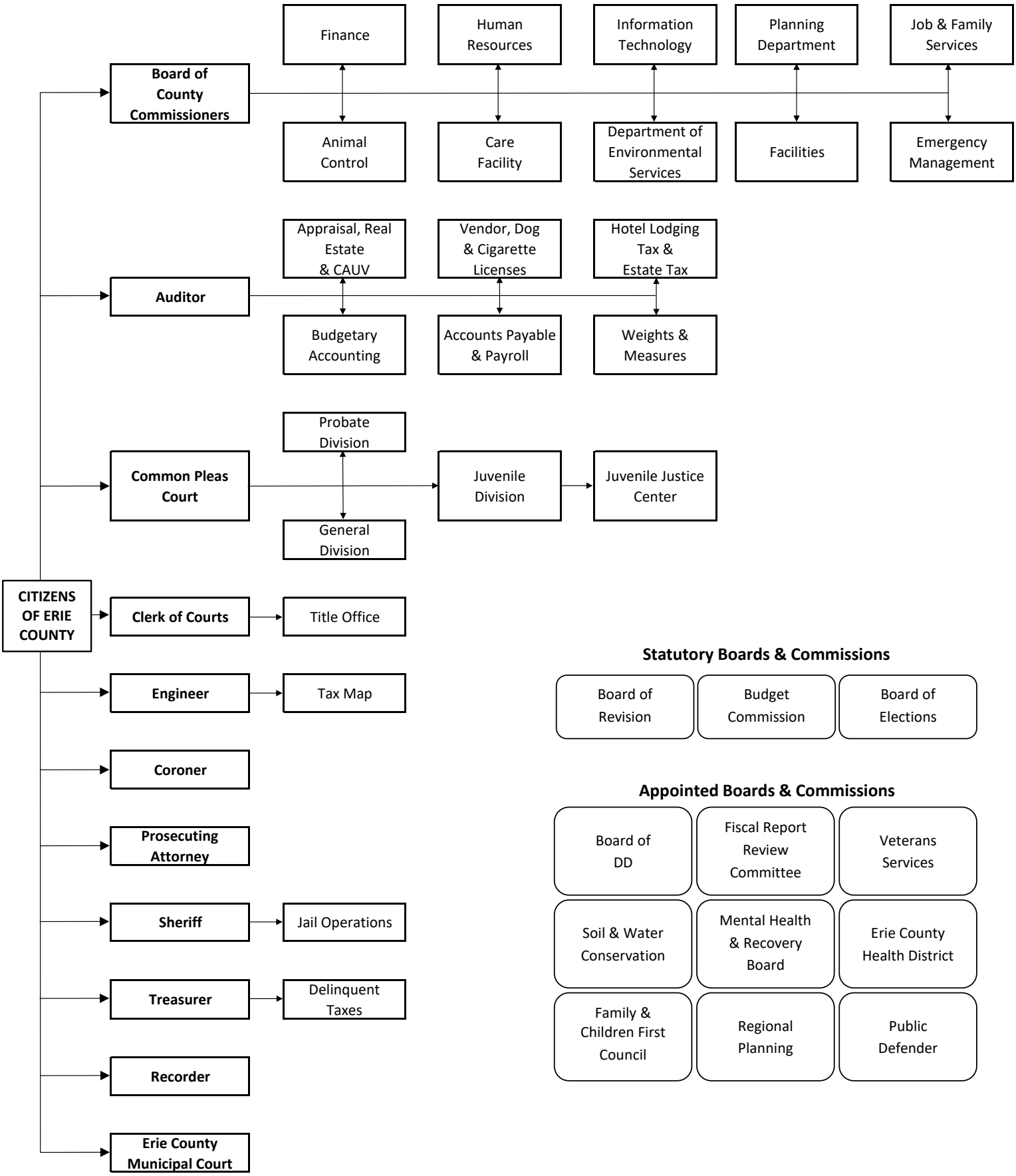
ERIE COUNTY, OHIO

PRINCIPAL OFFICIALS
December 31, 2016

ELECTED OFFICIALS

Commissioner	Thomas M. Ferrell, Jr
Commissioner	William J. Monaghan
Commissioner	Patrick J. Shenigo
Auditor	Richard H. Jeffrey
Treasurer	Pamela Ferrell
Recorder	Barbara A. Sessler
Clerk of Courts	Luvada Wilson
Coroner	Brian A. Baxter
Engineer	John D. Farschman
Prosecuting Attorney	Kevin J. Baxter
Sheriff	Paul A. Sigsworth
Common Pleas Judge	Roger E. Binette
Common Pleas Judge	Tygh M. Tone
County Court Judge	Paul G. Lux
Juvenile Court Judge	Robert C. DeLamatre
Probate Court Judge	Beverly K. McGookey

Erie County, Ohio
Organizational Chart



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

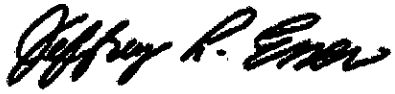
Presented to

Erie County

Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015



Executive Director/CEO

FINANCIAL SECTION

Rea & associates a brighter way

June 27, 2017

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

Independent Auditor's Report

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Development Disabilities Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Rea & Associates, Inc.

Medina, Ohio

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The discussion and analysis of the Erie County's (the County) financial performance provides an overall review of the County's financial activities for the year ended December 31, 2016. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2016 are as follows:

- In total, net position increased $9.1 million, which represents a 7 percent increase from 2015. Net position of governmental activities increased $3.8 million, and net position of business-type activities increased $5.3 million.

- Total capital assets increased $21.6 million in 2016. Capital assets of governmental activities increased $18.1 million from the construction of a new sports complex. Capital assets of business-type activities increased $3.5 million from 2015 due to a sewer project. See Table 3 for further information.

- During 2016, the County and Cedar Point Park, LLC entered into agreements to construct a new sports complex. The County issued $17.4 million in debt and received $2 million in contributions from Cedar Point Park, LLC.

- Outstanding debt increased from $82.8 million to $97.5 million due to new debt issuances exceeding annual debt service payments.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

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

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

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

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

- Governmental Activities - Most of the County's programs and services are reported here including human services, health, public safety, public works, economic development and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

- Business-Type Activities - These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

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

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

Notes to the Financial Statements

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

Other Information

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

The County as a Whole

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

Table 1
Net Position

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

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

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

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

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

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

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

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

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

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

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

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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 2016 and 2015.

Table 2
Changes in Net Position

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

Governmental Activities

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

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

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

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

Business-Type Activities

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

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

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

Financial Analysis of the County's Funds

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

General Fund Budgeting Highlights

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

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

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

Capital Assets and Debt Administration

Capital Assets

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

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

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

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

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

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

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

Debt

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

Table 4
Outstanding Debt, at December 31

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

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

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

Current Issues

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

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

Contacting the County's Financial Management

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

BASIC FINANCIAL STATEMENTS

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

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

See accompanying notes to the basic financial statements.

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

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

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

* net of internal service fund portion of $542

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

(continued)

See accompanying notes to the basic financial statements.

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

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

Noncash Capital Financing Activities:
As of December 31, 2016, the sewer fund received capital assets from governmental activities in the amount of $190,156.

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

	Private Purpose Trust
Additions	
Interest	$ 513
Deductions	0
Change in Net Position	513
Net Position Beginning of Year	54,369
Net Position End of Year	$ 54,882

See accompanying notes to the basic financial statements.

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Note 1 – Reporting Entity

Erie County, Ohio (County) was created in 1838. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a County Court Judge, a Juvenile Court Judge, and a Probate Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading.

Primary Government

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Erie County, this includes the Erie County Board of Developmental Disabilities (DD) and departments and activities that are directly operated by the elected County officials.

Component Units

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County. There were no component units of Erie County in 2016.

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

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

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.

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.

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.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows and deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes; charges for services; fines and forfeitures; state-levied locally shared taxes (including gasoline tax and motor vehicle license fees); grants; and interest.

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

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

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

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

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

Budgetary Process

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

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

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

Cash and Investments

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

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

During 2016, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, municipal securities, commercial paper, money market, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, Certain External Investment Pools and Pool Participants. The City measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

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

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2016 was $582,088, which includes $519,070 assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Inventory

Inventory is presented at cost on a first-in, first-out basis and is expended/expensed when used. Inventory consists of expendable supplies held for consumption.

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Unclaimed monies that have a legal restriction on their expenditure are reported as restricted.

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net position but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition values on the date donated. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to 1980. Depreciation is computed using the straight-line method over the following useful lives:

	Governmental Activities	Business-Type Activities
Land Improvements	20 - 30 Years	5 - 40 Years
Buildings and Improvements	30 - 50 Years	50 Years
Roads and Bridges	20 - 100 Years	N/A
Sewer and Water Lines	N/A	40 - 80 Years
Equipment	5 - 30 Years	5 - 30 Years
Vehicles	4 - 15 Years	8 Years

Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from interfund loans or unpaid amounts for interfund services provided are reported as "Interfund Receivables/Payables." Interfund balances are eliminated on the statement of net position, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as "Internal Balances."

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Unamortized Bond Premiums

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

Net Position

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

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

Fund Balance

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

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

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

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

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

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

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

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

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer and water services, landfill use, and nursing home care, as well as for premiums charged in the internal service funds. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are reported as nonoperating.

Capital Contributions

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

Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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 positon have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

Estimates

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

Implementation of New Accounting Principles

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

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

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

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

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

Note 3 - Fund Balance

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

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

(continued)

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

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

Deficits in the proprietary funds are as follows:

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

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

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

	General Fund	Developmental Disabilities Fund
GAAP Basis	$ 653,858	$ (288,840)
Net Adjustment for Revenue Accruals	3,813,991	55,407
Net Adjustment for Expenditure Accruals	340,237	(23,289)
Funds Budgeted Elsewhere **	(1,129,223)	0
Adjustment for Encumbrances	(1,069,948)	(1,340,083)
Budget Basis	$ 2,608,915	$ (1,596,805)

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

Note 5 - Deposits and Investments

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County, which are not considered as active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;

2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above;

4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;

6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);

7. The State Treasurer's investment pool (STAR Ohio);

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;

9. Up to 25 percent of the County's average portfolio in either of the following:

    a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;

b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;

10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

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

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

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

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

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

1. $500,000 was covered by Federal depository insurance, by collateral held by the County, or by collateral held by the County's agent in the name of the County; and

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

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

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

*** Fully insured under FDIC

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

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the County from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific obligation or debt of the County.

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

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

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

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

Note 6 – Receivables

Receivables at December 31, 2016, consisted of accounts (e.g., billings for user charged services, including unbilled charges); permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; payment in lieu of taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of $113,903, will not be received within one year. Special assessments receivable, in the amount of $286,461, will not be received within one year. As of December 31, 2016, delinquent special assessments were $22,832.

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

	Balance 1/1/2016	New Loans	Repayments	Total
Developmental Rotary	$ 197,725	$ 0	$ 26,634	$ 171,091

Note 7 - Permissive Sales and Use Tax

The County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month.

Note 8 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2016 represent the collection of 2015 taxes. Real property taxes received in 2015 were levied after October 1, 2014, on the assessed values as of January 1, 2015, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2016 represent the collection of 2015 taxes. Public utility real and tangible personal property taxes received in 2016 became a lien on December 31, 2013, were levied after October 1, 2015, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

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

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

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

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.

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Note 10 - Capital Assets

A summary of changes in capital assets during 2016 follows:

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

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

Depreciation expense was charged to governmental activities as follows:

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

Note 11 - Interfund Balances and Transfers

Interfund Balances

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

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

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

Interfund Transfers

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

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

Note 12 - Risk Management

Workers' Compensation

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of $22,682 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2016, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Of the total liability of $22,682, $2,520 is expected to be paid within one year. The changes in the claims liability for 2016 and 2015 were:

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2015	$ 38,030	$ 25,814	$ 43,060	$ 20,784
2016	$ 20,784	$ 1,898	$ 0	$ 22,682

Medical Insurance Program

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

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

claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Claims payable at December 31, 2016, was estimated by a third party administrator at $1,530,945. Of this amount, $572,772 is expected to be paid within one year. The changes in the claims liability for 2016 and 2015 were:

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

Other Insurance Coverage

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2016, the County contracted for the following coverage:

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

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

Note 13 - Defined Benefit Pension Plans

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	OPERS Traditional Plan
Proportionate Share of the Net Pension Liability	$ 38,786,551
Proportion of the Net Pension Liability	0.22392453%
Pension Expense	$ 5,584,516

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

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

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

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

Actuarial Assumptions - OPERS

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

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

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

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

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

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

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

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

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

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

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

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

Changes between Measurement Date and Report Date

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

Note 14 – Post-Employment Benefits

Ohio Public Employees Retirement System

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

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

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

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

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

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

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

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

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

Note 15 - Compensated Absences

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

Note 16 - Long-Term Obligations

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

	Fund	Original Issue 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
Various Purpose Series 1993 Refunding	Water	2004	2016	2.00-3.75%	2,480,000	Serial
2007 Refunding						
Governmental Activities						
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
Governmental Activities						
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
2009 Refunding						
Governmental Activities						
Various Purpose 1998	Governmental	2009	2019	2.00-2.875%	3,931,097	Serial
Various Purpose Series 1997	Water	2009	2017	2.00-3.50%	265,650	Serial
Various Purpose Series 1998	Water	2009	2018	2.00-3.50%	301,020	Serial
Billings Road	Water	2009	2016	2.00-2.875%	280,000	Serial
Cleveland East	Sewer	2009	2016	2.00-2.875%	255,000	Serial

(continued)

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

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

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

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

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

General Obligation Bonds

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

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

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

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

Revenue Bonds

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

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

Special Assessment Bonds

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

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

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

Net Pension Liability

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

Compensated Absences Payable

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

Capital Leases Payable

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

Claims Payable

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

OPWC Loans

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

OWDA Loans

The OWDA loans outstanding at December 31, 2016, consist of monies owed to the Ohio Water Development Authority for various sewer and water projects. OWDA loans will be repaid from the Sewer and Water enterprise funds.

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

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

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

Governmental Activities

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

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

Business-Type Activities

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

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

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

Conduit Debt

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

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

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

Note 17 - Capital Leases - Lessee Disclosure

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

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

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

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

Note 18 – Notes Payable

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

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

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

Note 19 - Closure and Postclosure Costs

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

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

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

Note 20 - Joint Ventures

Erie-Ottawa Mental Health and Recovery Board

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

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

Regional Airport Authority

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

Note 21 - Jointly Governed Organization

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

Note 22 - Insurance Pool

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

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

Note 23 - Contingent Liabilities

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

Note 24 – Commitments

Encumbrance Commitments

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

Fund	Amount
General Fund	$ 651,734
Developmental Disabilities	1,225,232
Nonmajor Governmental Funds	1,458,213
	$ 3,335,179

Contractual Commitments

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

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

Note 25 – Compliance

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

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

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

(1) Information prior to 2014 is not available.

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

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

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

(1) Information prior to 2013 is not available.

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

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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.

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.

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.

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

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

Nonmajor Capital Projects Funds

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

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

Drainage Improvement Fund
To account for debt proceeds restricted to ditch improvements.

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

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

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

Erie County, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

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

Erie County, Ohio

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

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

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

Erie County, Ohio

Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2016

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

Erie County, Ohio

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

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

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

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

Erie County, Ohio

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

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

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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, 2016

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	$ 199,712	$ 101,553	$ (98,159)
Expenditures			
Current:			
Economic Development			
Neighborhood Initiative Program			
Contractual Services	98,159	32,600	65,559
Change in Fund Balance	101,553	68,953	(32,600)
Fund Balance (Deficit) Beginning of Year	(153,623)	(153,623)	0
Prior Year Encumbrances Appropriated	52,070	52,070	0
Fund Balance (Deficit) End of Year	$ 0	$ (32,600)	$ (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, 2016

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

	Final Budget	Actual	Variance with Budget
Expenditures			
Current:			
Public Safety			
Joint Dispatch			
Materials and Supplies	$ 3,855	$ 3,855	$ 0
Change in Fund Balance	(3,855)	(3,855)	0
Fund Balance (Deficit) Beginning of Year	3,855	3,855	0
Fund Balance (Deficit) End of Year	$ 0	$ 0	$ 0

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

	Final Budget	Actual	Variance with Budget
Fund Balance (Deficit) Beginning of Year	300,000	300,000	0
Fund Balance (Deficit) End of Year	$ 300,000	$ 300,000	$ 0

Erie County, Ohio

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

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
Capital Improvement			
Contractual Services	$ 35,406	$ 35,406	$ 0
Change in Fund Balance	(35,406)	(35,406)	0
Fund Balance (Deficit) Beginning of Year	145,551	145,551	0
Fund Balance (Deficit) End of Year	$ 110,145	$ 110,145	$ 0

Erie County, Ohio

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

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	$ 170,000	$ 170,000	$ 0
Change in Fund Balance	170,000	170,000	0
Fund Balance (Deficit) Beginning of Year	317,710	317,710	0
Fund Balance (Deficit) End of Year	$ 487,710	$ 487,710	$ 0

Erie County, Ohio

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

	Final Budget	Actual	Variance with Budget
Other Financing Sources (Uses)			
Transfers In	$ 200,000	$ 200,000	$ 0
Change in Fund Balance	200,000	200,000	0
Fund Balance (Deficit) Beginning of Year	400,000	400,000	0
Fund Balance (Deficit) End of Year	$ 600,000	$ 600,000	$ 0

Erie County, Ohio

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

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

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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, 2016

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

Erie County, Ohio

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

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

Erie County

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

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

Erie County, Ohio

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

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

Erie County, Ohio

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

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

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

Erie County, Ohio

Combining Statements –
Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governments.

Private Purpose Trust Fund

Bluecoat Trust Fund

To account for assets held by the County to provide assistance to families of fallen officers. Since the County only maintains one private purpose trust fund, no combining statements are presented.

Agency Funds

Domestic Shelters Fund

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

Arson Registry Fund

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

Commissary Rotary Fund

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

Undivided Tax Fund

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

Undivided Local Government Fund

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

Lodging Excise Tax Fund

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

Care Facility Fund

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

Health Fund

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

Metroparks Fund

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

Agency Funds (continued)

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

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

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

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

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

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

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

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

Flexible Spending Accounts Fund
To account for the employee contributions for health savings accounts.

Health Savings Accounts Fund
To account for the employer and employee contributions for health savings accounts.

Recorder's Escrow Fund
To account for the State portion of fees for recording documents by the County Recorder.

Township Resurfacing Fund
To account for road resurfacing.

Agency Funds (continued)

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

Resident's Account Fund
To account for the personal accounts of residents of the Erie County Care Facility.

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

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

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

Adult Probation Fund
To account for the adult probation restitution account.

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

Erie County, Ohio

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

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	$ 0	$ 488	$ 488
Expenses	0	0	0
Change in Net Position	0	488	488
Net Position (Deficit) Beginning of Year	54,394	54,394	0
Net Position (Deficit) End of Year	$ 54,394	$ 54,882	$ 488

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

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

(continued)

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

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

(continued)

Erie County, Ohio

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

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

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.

Contents	**Page(s)**
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-33
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-34 - S-41
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-42 - S-43
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-44 - S-53

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

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

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

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

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

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

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

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

(continued)

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

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

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.
Based on a change in fund classification in 2016, the County's hotel tax levy is now reported with the County's governmental funds.

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

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

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

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

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

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

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

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

Erie County, Ohio

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

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

Source: Erie County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presente
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 assement percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilites 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			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
$ 0	$ 0	$ 2,055,857,000	$ 5,710,967,859	36.00%	$ 9.00
0	0	2,030,051,620	5,662,641,257	35.85	8.42
0	0	1,967,225,570	5,508,484,096	35.71	8.05
0	0	1,961,733,740	5,501,877,146	35.66	8.04
0	0	2,064,912,020	5,804,742,687	35.57	7.85
0	0	2,066,795,940	5,814,089,991	35.55	7.83
2,172,915	2,172,915	2,071,641,165	5,826,888,791	35.55	7.79
4,345,830	4,345,830	2,049,487,610	5,763,215,883	35.56	7.43
26,300,255	210,402,040	2,063,296,075	5,918,417,978	34.86	7.43
52,600,510	280,536,053	2,068,344,970	5,928,470,457	34.89	7.46

Erie County, Ohio

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

	2016	2015	2014	2013
Voted Millage				
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	$ 2.4098	$ 2.4610	$ 2.4563	$ 2.4532
Commericial/Industrial	2.6319	2.6810	2.6623	2.6377
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000
Senior Citizens				
Effective Millage Rates				
Residential/Agricultural	0.4897	0.5000	0.5000	0.5000
Commericial/Industrial	0.4909	0.5000	0.5000	0.5000
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Metroparks Board				
Effective Millage Rates				
Residential/Agricultural	1.0772	1.1000	0.7109	0.7107
Commericial/Industrial	1.0799	1.1000	0.8584	0.8551
Tangible/Public Utility Personal	1.1000	1.1000	1.0000	1.0000
Health District				
Effective Millage Rates				
Residential/Agricultural	0.9618	0.9822	0.9813	0.9808
Commericial/Industrial	0.9828	1.0000	0.9968	0.9925
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	1.1541	0.9998	1.0000	1.0000
Commericial/Industrial	1.1832	1.0000	1.0000	1.0000
Tangible/Public Utility Personal	1.2000	1.0000	1.0000	1.0000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	6.0926	6.0430	5.6485	5.6447
Commericial/Industrial	6.3687	6.2810	6.0174	5.9853
Tangible/Public Utility Personal	6.8000	6.6000	6.5000	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	8.3926	8.3430	7.9485	7.9447
Commericial/Industrial	8.6687	8.5810	8.3174	8.2853
Tangible/Public Utility Personal	9.1000	8.9000	8.8000	8.8000
Total Weighted Average Tax Rate	8.9982	8.4151	8.0545	8.0434

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

(continued)

Erie County, Ohio

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

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

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

(continued)

Erie County, Ohio

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

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

Source: Erie County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Overlapping rates are those of local governments that apply to property owners within Erie County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2012	2011	2010	2009	2008	2007
$ 1.0000	$ 1.0000	$ 1.0000	$ 1.0000	$ 1.0000	$ 1.0000
1.9600	1.9600	1.9600	1.9600	1.9600	1.9600
0.8000	0.8000	0.8000	0.8000	0.8000	0.8000
1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
1.1000	1.1000	1.1000	1.1000	1.1000	1.1000
1.5000	1.5000	1.5000	1.5000	0.8000	0.8000

Erie County, Ohio

Property Tax Levies and Collections - Real and Public Utility Real Property Taxes
Last Ten Years

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes To Current Levy
2016	$ 4,675,514	$ 4,526,660	96.82%	$ 161,971	$ 4,688,631	100.28%	$ 271,625	5.81%
2015	4,538,172	4,402,314	97.01	160,431	4,562,745	100.54	309,220	6.81
2014	4,524,036	4,358,525	96.34	171,573	4,530,098	100.13	360,446	7.97
2013	4,513,257	4,318,411	95.68	197,981	4,516,392	100.07	412,171	9.13
2012	4,756,169	4,550,045	95.67	188,287	4,738,332	99.62	492,403	10.35
2011	4,766,800	4,572,303	95.92	214,893	4,787,196	100.43	496,666	10.42
2010	4,756,494	4,545,216	95.56	187,025	4,732,241	99.49	501,992	10.55
2009	4,725,351	4,496,893	95.17	184,055	4,680,948	99.06	455,721	9.64
2008	4,670,685	3,907,471	83.66	196,588	4,104,059	87.87	422,086	9.04
2007	4,535,428	4,193,746	92.47	209,895	4,403,641	97.09	396,538	8.74

Source: Erie County Auditor

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

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

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

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

Source: Erie County Auditor

Erie County, Ohio
Taxable Sales by Type
Last Nine Years

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

Source: Ohio Department of Taxation

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

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

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

Information prior to 2008 was not available.

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

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

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Sewer Customers
Last Eight Years

	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%

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

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Eight Years

	2014		
Customer	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%

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

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Eight Years

	2012		
Customer	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%

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

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Eight Years

	2010		
Customer	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%

	2009		
Customer	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	30,258	10	0.46
Total	1,576,040		24.04
Balance from Other Customers	4,979,843		75.96
Total Sewer Revenue	$ 6,555,883		100.00%

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

Erie County, Ohio
Principal Water Customers
Last Eight Years

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

	2015		
Customer	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%

(continued)

Erie County, Ohio
Principal Water Customers
Last Eight Years

	2014		
Customer	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%

	2013		
Customer	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%

(continued)

Erie County, Ohio
Principal Water Customers
Last Eight Years

	2012		
Customer	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%

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

(continued)

Erie County, Ohio
Principal Water Customers
Last Eight Years

	2010		
Customer	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%

	2009		
Customer	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	$ 8,342,984		100.00%

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

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

Source: Erie County Auditor

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

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

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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)
2016	$ 24,716,768	0.43%	$ 329.09
2015	28,421,216	0.50	376.19
2014	32,017,374	0.58	422.24
2013	35,948,674	0.65	472.71
2012	40,875,681	0.70	535.04
2011	43,273,499	0.74	562.55
2010	43,366,466	0.74	563.47
2009	46,891,683	0.81	609.28
2008	50,038,585	0.85	649.33
2007	52,721,867	0.89	681.84

Source: Erie County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule on S-13 for estimated actual value.

(3) See Schedule on S-42 for population.

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

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

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

Source: Erie County Auditor

Note: The amount of debt presented as subject to the limit are the balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

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

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

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

Source: County Records

(1) Includes operating revenues.
(2) Total operating expenses exclusive of depreciation

Note: Includes OWDA and OPWC loans

n/a - not available

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

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

Source: County Records

(1) Includes operating revenues.
(2) Total operating expenses exclusive of depreciation

Note: Includes OWDA and OPWC loans

n/a - not available

Erie County, Ohio
Demographic and Economic Statistics
Last Ten Years

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

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

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

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

Source: Erie County Economic Development Corporation
Bureau of Labor Statistics

Erie County, Ohio

Full-Time Equivalent County Government Employees by Program

Last Ten Years

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

Source: Erie County Auditor

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

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

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

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

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

(continued)

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

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

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

(continued)

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

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

Source: Erie County Departments and Offices

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

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

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

Source: Erie County

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

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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 19, 2017

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